



# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • nccpaboard.gov • No. 8-2024

# BOARD MEMBER APPOINTMENTS

## Governor Roy Cooper Appoints Kecia Williams Smith, Ph.D., CPA, and Reappoints Jodi Kruse, CPA, and Maria Lynch, Esq.

The Board is pleased to announce that Governor Roy Cooper appointed Kecia Williams Smith, Ph.D., CPA, to the Board on July 11, 2024. She took the Oath of Office at the Board's August 19, 2024, meeting; her term expires on June 30, 2026.



**Kecia Williams Smith, Ph.D., CPA**

Dr. Smith is an Associate Professor at North Carolina Agricultural and Technical (A&T) State University and serves as Director of the Master of Accountancy (MAcc) program and Director of the Center for Accounting Diversity at the University. She was previously an Assistant Professor at Virginia Polytechnic Institute and State University (Virginia Tech).

Before entering academia, Dr. Smith was an Associate Director at the Public Company Accounting Oversight Board (PCAOB) and a Senior Manager at Deloitte.

Dr. Smith, who was licensed as a North Carolina CPA in 1998 and a Georgia CPA in 1999, is a member of the North Carolina Association of CPAs (NCACPA), the American Institute of CPAs (AICPA), the American Accounting Association (AAA), and the National Association of Black Accountants, Inc. (NABA).

We'll share more information on Dr. Smith in an upcoming issue of the *Activity Review*.

The Board is pleased to announce that Governor Roy Cooper re-appointed Jodi Kruse, CPA, and Maria Lynch, Esq. to three-year terms on the Board. Their terms expire on June 30, 2027.

Ms. Kruse was first appointed to the Board in July 2021, and is the current Secretary-Treasurer of the Board. She is a member of the Executive Committee, the Audit Committee, and the Investment Committee. She is Chair of the Professional Standards Committee and Co-Chair of the Education Task Force. Ms. Kruse is Managing Director, Assurance with Ernst & Young, LLP.



**Jodi Kruse, CPA**

Ms. Lynch was first appointed to the Board in 2007 and served until 2013. She was appointed to the Board again in August 2021. Ms. Lynch, who previously served as the Board's Secretary-Treasurer, is a member of the Professional Education and Applications Committee and Chair of the Personnel Committee. She is a partner in the Raleigh law firm, Lynch & Eatman, LLP.



**Maria Lynch, Esq.**

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# DISCIPLINARY ACTION

The following matters are excerpted from Consent Orders issued by the Board in response to Continuing Professional Education (CPE) audit findings. Pursuant to NCGS 93-12(9), "any disciplinary action taken [by the Board] shall be in accordance with the provisions of Chapter 150B of the General Statutes. The clear proceeds of any civil penalty assessed under this section shall be remitted to the Civil Penalty and Forfeiture Fund in accordance with G.S. 115C-457.2." NCGS 115C-457.1(b) states, "The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools."

## MICHAEL TEOFILO ZANCHELLI, #44445 | CARY, NC

**THIS CAUSE**, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and the Respondent stipulate to the following:

1. Michael Teofilo Zanchelli, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 44445 as a Certified Public Accountant.
2. The Respondent self-disclosed to the Board that he had been charged criminally and that there was a related civil suit.
3. The Respondent later disclosed that the issues were resolved via a civil settlement and a guilty plea on three counts of N.C. Gen. Stat. §14-202.1
4. The Respondent was sentenced to sixty (60) months of supervised probation. The Respondent is also subject to a number of conditions of probation ("Conditions").
5. The Respondent has asserted several mitigating circumstances which were duly considered by the Board. The Respondent provided information indicating that he did not knowingly engage in criminal activity.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not

effective until approved by the Board at a duly constituted Board Meeting.

**BASED UPON THE FOREGOING**, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By virtue of the facts set forth above, the Respondent violated Rules 21 NCAC 08N .0203 (Acts Discreditable) and .0201 (Integrity).
3. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

**BASED ON THE FOREGOING** and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Respondent's CPA certificate is hereby actively suspended for two years.
2. At the conclusion of the two-year suspension, the Board will accept an application to reissue the Respondent's CPA certificate. Upon reissuance, the Respondent's CPA certificate will be subject to a three-year stayed suspension. If the Respondent fails to conform to the aforementioned Conditions, the stay will be lifted, and the remaining suspension period will become an active suspension.

## CPA CERTIFICATE FORFEITURES

On August 2, 2024, the Board notified 24 individuals that their North Carolina CPA certificate was forfeited for failure to renew.

A person whose CPA certificate is on forfeited status is no longer a CPA and cannot use the CPA title in North Carolina. They must also return their wall certificate to the Board.

The Board will consider reissuing a forfeited certificate if the applicant submits an application and is in compliance with [21 NCAC 08J .0106](#).

## 50 YEARS OF NC CPA LICENSURE



Congratulations to Thomas Ray Howell and Benjamin Boykin II who have each held an active North Carolina CPA license since August 1974.





# NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS



## Resolution Honoring Arthur M. Winstead, Jr., CPA

**WHEREAS** Arthur M. Winstead, Jr., CPA, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 2017;

**WHEREAS** during his tenure he served as President and Secretary-Treasurer;

**WHEREAS** during his tenure he served on the Executive Committee, the Audit Committee, the Personnel Committee, the Professional Standards Committee, and the Joint Task Force on CPE Rules;

**WHEREAS** during his tenure he served as NASBA Middle Atlantic Regional Director and as a member of the NASBA Board of Directors, the Relations with Member Boards Committee, and the Uniform Accountancy Act Committee;

**WHEREAS** during his tenure he faithfully and tirelessly served as a leader in the profession and is an eloquent spokesman for the best interests of the public and the profession;

**NOW, THEREFORE BE IT RESOLVED**, the members of the North Carolina State Board of Certified Public Accountant Examiners honor Arthur M. Winstead, Jr., CPA, and thank him for his tireless, dedicated commitment to protecting the public interest through the regulation of the CPA title in North Carolina.

**BE IT FURTHER RESOLVED** this Resolution is entered into the minutes of the North Carolina State Board of Certified Public Accountant Examiners and a copy is presented to Arthur M. Winstead, Jr., CPA.

*As adopted on the 19<sup>th</sup> day of August 2024 by the North Carolina State Board of Certified Public Accountant Examiners.*



### A Few Facts about Art Winstead

- He served four terms (2003-2006, 2006-2009, 2017-2020, & 2020-2024) on the Board and was elected President, Vice President, and Secretary-Treasurer of the Board.
- He received the NCACPA's Distinguished Public Service Award.
- He doesn't mind dressing up for Halloween.
- He was licensed as a North Carolina CPA in 1980.
- He is an avid golfer.
- He is a big fan of beach music.



## BUCK WINSLOW, MANAGER OF LICENSING, ANNOUNCES RETIREMENT

Buck Winslow, the Board's Manager of Licensing, will retire from the Board on September 20, 2024, after 38 years of service. Buck describes his upcoming retirement by quoting Shakespeare, saying, "Parting is such sweet sorrow," and says this is a "bittersweet time" for him.

As Licensing Manager, Buck works closely with CPAs regarding licensure, individual and firm renewals, CPE audits, and peer review. He spends countless hours on the phone answering questions from CPAs, especially during firm and individual certificate renewal.

In addition to his licensing responsibilities, Buck has been very involved in the technological upgrades to the Board's operations. Buck recalled, "In 1986, the Board had a two-user minicomputer to house its database and used IBM Selectric memory typewriters to create most correspondence."

The Board has come a long way since then and, with Buck's help, moved its technological platform into the twenty-first century.

Buck says that helping licensees and applicants achieve their professional goals has been the most rewarding part of his career with the Board. "Helping individuals find an alternate pathway to licensure or a way to keep their certificate renewed has brought great satisfaction," he notes.

This commitment to the Board's licensees and applicants has made Buck a "go-to" resource, resulting in their many expressions of kindness and appreciation.

Buck works with the Board's Professional Education and Application (PEA) Committee as they review and approve applications for licensure. Board member and Committee Chair Bernita Demery said, "We sincerely appreciate Buck's professionalism in providing direction to the PEA Committee."

When asked about the most unusual incident in his career with the Board, Buck says it involved his sister when she took the CPA Exam.

"My sister took the Exam in pencil and paper format, and at that time, candidates wrote their candidate ID number on the answer sheets but did not include their name. NASBA matched the numbers and names after the AICPA released the grades."



**Buck Winslow in Malta last year.**

"When grades were released, my sister's passing score was credited to the individual who sat at the table with her because he had erroneously written her candidate ID number instead of his own. He realized the error, and after he contacted the Board, my sister was appropriately awarded her passing grade."

David R. Nance, CPA, Executive Director of the Board, says, "I was hired as the Deputy Director for the Board in 2012, and Buck was one of the first staff members I interacted with to get set up with the Board. I remember him telling me that since I was a CPA, the staff had already vetted me before I walked in the door!"

Buck is retiring after 38 years with the Board. For perspective, anyone with a license number over 16189 had their license issued since Buck started with the Board. Of the 22,154 active licenses, 20,544 (92%) have been licensed during that time. So, most current CPAs in North Carolina have dealt with Buck directly (CPE audits, license issuances, questions) or indirectly (annual renewals) during his almost four decades with the Board.

On behalf of the Board and staff, thank you, Buck, for your dedicated service to the CPA profession. We will miss your vast knowledge and experience and having you around the office. It takes a village to keep us straight! Best of luck to you in all your future endeavors.



### *A Few Facts about Buck Winslow*

- He graduated with a history degree from NCSU and has never taken an accounting course.
- He learned to sail at age 12; sailing with his father is one of his favorite memories.
- Before joining the Board staff in 1986, he worked at the NCACPA for four years.
- He is passionate about antiques, and his specialty is repairing and restoring wind-up phonographs (aka Victrolas).
- He speaks French (and some Spanish) and is still friends with his high school French pen pal who lives in France.
- He loves to travel and has plans to visit Mexico and Thailand after he retires.

### SEPTEMBER BOARD MEETING

The Board will hold its September 23, 2024, meeting on the Lenoir-Rhyne University campus in Hickory, NC. Additional information on the meeting will be posted on the website when it is available. All Board meetings are open to the public, and the Board encourages CPAs, Exam and license applicants to attend.





## SUCCESSFUL EXAM CANDIDATES: Q2-2024

The Board is pleased to announce that the following North Carolina candidates passed the CPA Exam between April 1 and June 30, 2024:

Emelia Louise Anderson	Katlyn Easley Foster	Christian Orestes Mandzy	Andrew David Smith
Christopher Franklin Baker Jr.	Emily Anne Franchuk	Katherine Anne Markow	Harry Lloyd Smith
Kevin Michael Bell	Victoria Christine Gahn	Mario Emerson Massarelli	William Thomas Speight
Jakob Lucas Bennett	Sarah Mackenzie Green	Olivia Marie McCarthy	Evan Scott Stern
John Samuel Blue III	Gregory Eric Gutch	Walter H. Hutaff McEachern	Emily Rae Sullivan
Matthew Thomas Boyes	Reese Michael Hanshaw	Andre Joseph Messier	Martin Arthur Thomas III
Christian Thomas Brill	Christopher Allen Harborth	Hannah Lynn Mitchell	Sara Kathleen Tinsley
Ashley Joanne Brown	Taylor Elizabeth Harris	Brandon Eugene Morton	Annagrace Elaine Toothman
William Alexander Byron	Jonathan Hartbarger	Connor Ryan Mulvey	Peyton Layne Tyler
Justin Anthony Camejo	Kaitlyn Michelle Hayes	Molly Kaye Norris	Thomas Ryan Upson
Heather Michelle Carrasco	Emily Ruthanne Helms	Daniel George O'Brien	Laura Elizabeth Vaughan
Ellen Marie Chambers	Grant Alan Jacobson	Tysinger Vance Palmer	Ashley Emma Wagner
Audrey Anna Chen	Michael Jonathan Jara	Logan Pavlansky	Nora Frances Walsh
Carson Garrett Chrismon	Ethan Robert Jordan	William Scott Peddycord	Tyrese Darnell Washington
Ellinore Stanton Coakley	Alexis Juarez	Lauren Katherine Perdue	Brooks James Watson
Louisa Victoria Coates	Annalise Marie Karle	William Harrison Reeves	Jack Andrew Weber
William Preston Collis	Hannah Lee Keller	Matthew Thomas Ridenour	Jessica Catherine Woolfe
Owen James Crettol	Ayden Edward Kelley	Melissa Lowery Ross	Alison O'Brien Worland
William Lawson Curry	Hallie Ann Kent	Marshal Frye Roten	
Allyson Nicole Danaher	Breanna Lynn Kirk	Rachel Grogan Rouse	<i>The above list is based on score reports the Board received and processed as of August 9, 2024. Passing scores received and processed after August 9, 2024, will be published in an upcoming issue of the Activity Review.</i>
Madison Jade Demus	Sarah Grayson Lamm	Lance Norwood Rowe	
Paul Bennett Early III	Maia Cadence Lew	Delaney Elizabeth Rust	
Kelly Allen Eddins	Andy Yifeng Lin	Claire Alexandria Sawyer	
Cody James Ellison	Sonia Eng Long	David Andrew Shirley	
Joshua Britt Fassett	Anthony Paul Love	Allison Noel Simpson	

## CPA CERTIFICATES ISSUED

The Board is pleased to announce that the following individuals were approved for NC CPA licensure on July 22, 2024:

Larry Webb Adams III	Andrew Gannon	Cai Li	Jacob Kitson Rutter
Guy Nguessan Allangba	Shifali Goel	Yang Liu	Zane Edward Sabbert
Wenzhao Bai	Sean Carl Grathwol	Yimo Ma	Jillian Rose Satz
Jason David Baird	Dawson Baker Green	Peter M. Maddocks	Mark D. Schober
Stewart Stevenson Baker	Nicholas Armen Hagopian	Nathan T. Mallonee	Hannah Bailey Sheaffer
Abigail Beth Barker	Anna Lattimore Harrill	Grace Anne McCarthy	David Andrew Shirley
Christopher W. Breemen	Eugene Carl Harris	Harrison Michael Moore	Audrey Owen Sigmon
Casey Allen Cannoot	Trevor Lee Hartley	Thomas Edward Moran Jr.	James John Small
Keith Michael Cenekofsky	Camryn Maloney Hastings	Brian Joseph Mowad	Teresa Delk Stewart
Kayleen Erin Chin	Matthew Troy Hebert	Ronald Anthony Nardolillo	Hannah Marie Sullivan
Karin Coetzee	Destini Ryele Hill	Maxwell Sommers Neisler	Brandon Michael Toothaker
Kevin Tyler Crooker	Katelin Rhyann Hills	Remilekun Olubunmi	Jenna Nicole Toothaker
Corbin Patrick Divita	Angela Marie House	Ogedengbe	Macy Navarro Whitaker
Julie Anne Dodson	Matthew Joseph Jardell	Michael Joseph O'Leary	Morgan Navarro Whitaker
Matthew John Edel	Amy Lee Jayne	Ryan Peter O'Loughlin	Kevin Andrew Wiles
Madison Emma Fitzgibbon	Elizabeth Hudson Kane	Mila Osipov	Lowell Asher Womack Jr.
Katlyn Easley Foster	MaKayla Kanous	Linda Sue Parker	Carol Yun
Susan Jess Fowler	Simran Sandeep Kapoor	Timothy Franklin Powers II	Lauren Elizabeth Zell
Adam Michael Fraley	Julie Meredith King	Alexis Paige Raphael	
Sean Brian Freed	Steven Michael Koons	Sloan McKenzie Reid	
Hagan Christian Fromme	Alexis Ashley Kraft	Natalie Grant Royal	

## CPA EXAM FEES EFFECTIVE SEPTEMBER 1, 2024

Effective September 1, 2024, the Uniform CPA Exam section fees will increase. Applications postmarked before September 1, 2024, will be processed using the current fee schedule. Applications postmarked on or after September 1, 2024, will be processed using the new fee. When applying for the Exam, make sure you include the correct payment. Please send your questions about the CPA Exam to the Board's Exam Specialist, [Phyllis Elliott](#).

	Application Post-marked before September 1, 2024	Application Post-marked on or after September 1, 2024
<b>Administrative Fees</b>		
Initial Exam Application	\$230.00	\$230.00
Re-Exam Application	\$75.00	\$75.00
<b>Section Fees</b>		
AUD	\$254.80	\$262.64
BAR	\$254.80	\$262.64
FAR	\$254.80	\$262.64
ISC	\$254.80	\$262.64
REG	\$254.80	\$262.64
TCP	\$254.80	\$262.64

## 2024 EXAM PASS RATES

Section	AUD	FAR	REG	BAR	ISC	TCP
Q1	44.63%	41.92%	63.42%	42.94%	50.93%	82.36%
Q2	46.58%	40.58%	63.45%	40.26%	57.93%	75.67%

Source: [AICPA](#)

## 2024 CPA EXAM TESTING AND SCORE RELEASE DATES

All dates are tentative and subject to change. For official testing & score release dates, check the [AICPA website](#). For score release notifications, please follow [@NASBA on X \(Twitter\)](#).

Exam Section	Testing Dates	If the AICPA Receives Your Exam Data File By*:	Your Target Score Release Date Is:
<b>Core Sections</b>			
AUD, FAR, REG	07/01/2024-09/25/2024	09/25/2024	10/31/2024
	10/01/2024-12/26/2024	12/26/2024	01/29/2025
<b>Discipline Sections</b>			
BAR, ISC, TCP	07/01/2024-07/31/2024	07/31/2024	09/10/2024
	10/01/2024-10/31/2024	10/31/2024	12/10/2024

\*Exam data files received after this date will be included in the next scheduled score release.

**ASK  
THE  
BOARD**

### Q. Who sets the CPA Exam fees?

A. The CPA Exam partners (NASBA, AICPA, and Prometric) determine the section fees. The fees change based on the contracts among the partners and are subject to periodic increases. Each Board of Accountancy decides its own administrative/application fee. The Board has not increased its Exam administrative fees in many years.

### Q. Where does the money go?

A. In North Carolina, candidates pay the Board the administrative and section fees in a lump sum. The Board keeps the administrative fee to cover the cost of performing background checks and reviewing, approving, and processing the application.

Although the Board collects the section fees from candidates, it does not keep any of that money. For applications received on or after September 1, 2024, the Board will pay the Exam partners as follows:

- AICPA, per Section \$135.00
- NASBA, per Section \$30.00
- Prometric, per Section \$97.64

# CPA Certificate Reclassifications

## Reinstatement

On July 22, 2024, the Board approved the following applications for certificate reinstatement:

Sandra O. Frempong, #31336	Asheville, NC
Michael Scott Inglut, #36748	Switzerland
Donna Lee LaBounty, #35836	Boynton Beach, FL
Viony Grissel Medlin, #35747	New Hill, NC
Abigail Catherine Meirink, #44208	Chicago, IL
Stephen Joseph Potter, #35052	New York, NY
Robert Sterling Pujol-Gentry, #36746	Takoma Park, MD
John Stewart Reid, #38606	Asheville, NC
Andrew Richard Ryder, #27411	Clayton, MO
William Shawn Smith, #29298	Isle of Palms, SC
Nathanael J. Tarwasokono, #32490	Winston-Salem NC

## Reissuance

On July 22, 2024, the Board approved the following applications for certificate reissuance:

Nadine Lloyd Brown, #40699	Wake Forest, NC
Matthew Kelly Howard, #29323	Hendersonville, NC

## CPA-retired Status

Between July 15 and July 31, 2024, the Board approved the following applications for CPA-retired status:

Randy Glenn Boyd, #14493	Gastonia, NC
Patricia Pendleton Doster, #15667	Charlotte, NC
Charles P. Dougherty Sr., #25241	Morrisville, NC
Jacey Alexandra Henderson, #38364	Oak Island, NC
Matthew James Kosmicki, #36600	Boulder, CO
Henry Glenn Lewis, #10712	Lumberton, NC
James Iain Stewart, #22780	Charlotte, NC

## Inactive Status

Between July 15 and July 31, 2024, the Board approved the following applications for inactive status:

James L. Acuff, #22656	Little Rock, AR
Kathryn Godbold Allen, #37486	Cary, NC
Cheryl H. Andrews, #24586	High Point, NC
Domani Lourdes Vendargon, #40810	Cornelius, NC
Eriks Schuyler Augenbergs, #39525	Charlotte, NC
Jeffrey Lee Barnett, #23156	Greenville, SC
Martin James Bonifer Jr., #33875	Winston-Salem, NC
Justin Simon Bregman, #35480	Matthews, NC
Daniel Paul Bryant, #35227	Alameda, CA
Lisa Hall Callan, #23712	Chicago, IL
Michael Guy Callison, #11537	Winston-Salem, NC
Lauren Nowak Campbell, #37660	Philadelphia, PA
Jeffrey Alan Cunningham, #15950	Wake Forest, NC
Mark Stephen Danes, #24784	Durham, NC
Michael Andrew Deas, #41061	Charlotte, NC
Luke Allen Diles, #45448	Nashville, TN
Katherine Melissa Doyle, #45050	Golden, CO

## Inactive Status (continued)

Kenneth J. Evola, #45155	Southport, NC
Elizabeth Hayden Garrett, #46115	Mt. Pleasant, SC
Jennifer Payden George, #40334	Charlotte, NC
James Edgar Halstead III, #30494	Charlotte, NC
John Thomas Hart, #38531	Hampton, VA
Douglas Max Hasler, #25866	Carmel, IN
David Keith Hatten, #39371	Oak Island, NC
William Nathan Hensley, #47176	Austin, TX
Kimberly Diane Hogan, #24698	Chapel Hill, NC
Robert Lee Hutchinson IV, #38632	Fulshear, TX
Patricia Ann Hyldborg, #36545	Durham, NC
Michael Ray Kennedy Jr., #26245	Greensboro, NC
Kieran Reif Kinnare #43444	Newport Beach, CA
Rose Eatmon Lay #23998	Nags Head, NC
Miriam Cohen Levine #36365	Hertford, NC
Karen M. Livingstone #43280	Little River, SC
Christopher Edward Lorch #40552	Raleigh, NC
Linda C. Maxwell-Fisher #31291	Lake Toxaway, NC
Teresa Karen McAllister #38743	Salisbury, NC
Riley Blake Miller #46239	Winston-Salem, NC
Brandon A. Monkus #34230	McKinney, TX
Brian Summers Moore #27293	Atlanta, GA
James Wollschlager Neal #16950	Charlotte, NC
William Davis Owensby Jr. #12643	Gastonia, NC
Randy Pace, #13450	Charlotte, NC
Katie Marie Pahl, #44408	Holly, MI
David Michael Pickett, #42330	Northport, AL
Christopher Thomas Plumitallo, #25711	Fairfield, CT
James Peter Reid, #40427	Fairfax, VA
Phillip Lawrence Robey, #19350	Greenville, SC
Richard Lamarr Rollins, #11859	Roswell, GA
Christel Lee Sarchet, #28964	Denver, CO
Carol Ann Senerchia, #18202	Hendersonville, NC
Charles Alan Shelton II, #42476	Winston Salem, NC
Rodney Eugene Smallwood, #27821	Belmont, NC
Mark Louis Snyder, #12457	Greensboro, NC
Fred Allen Steele, #43002	New Concord, OH
Selena Michelle Stewart, #45721	Lawrenceville, GA
Paul Anthony Thompson, #26782	Jacksonville, FL
Patrick A. Truesdell, #45450	San Diego, CA
Seth David Walton, #18255	Lake Forest Park, WA
Lei Wang, #44866	Chino, CA
Myra June Canaday West, #7566	Burlington, NC
Michael John Wilhelm, #17138	Cincinnati, OH
Deborah Eklund Wilkins, #10371	Hendersonville, NC
Adam Joseph Zafiroff, #35918	Mt. Pleasant, SC
Yuhui Zeng, #42164	Brookline, MA



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### Other

**Legal Counsel**  
Noel Allen, Esq.

# 2024 Dates to Remember

*Dates, times, and locations are subject to change.*

Sept. 2	Office Closed
Sept. 23	Board Meeting, Hickory (Lenoir-Rhyne University)
Oct. 21	Board Meeting, Raleigh
Nov.11	Office Closed
Nov.18	Board Meeting, Raleigh
Nov. 28-29	Office Closed
Dec. 1	CPA Firm Renewal/Peer Review Compliance Reporting Begins
Dec. 16	Board Meeting, Raleigh
Dec. 24-26	Office Closed
Dec. 31	Deadline: CPA Firm Renewal/Peer Review Compliance Reporting
Dec. 31	Deadline: CPE Completion for 2025-2026 CPA License Renewal

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