



North Carolina State Board of Certified Public Accountant Examiners

Public Session Agenda
September 23, 2024
1:00 p.m.
Lenoir-Rhyne University

I. Administrative Items

A. Call to Order

Under North Carolina General Statute 138A-15(e), every Board member must avoid conflicts of interest and appearances of conflict. Does any Board member have a known conflict of interest or appearance of conflict with respect to any matter coming before the Board today? If so, please identify the conflict or appearance of conflict and refrain from participating in that matter.

1. Conflict of Interest Checklist
2. Hearing: Case No. C2023228, Robert Henry Silvers

B. Welcome and Introduction of Guests

C. Approval of Agenda (ACTION)

D. Minutes (ACTION)

E. Financial/Budgetary Items

1. August 2024 Financial Statements (ACTION)

II. Legislative & Rulemaking Items

A. Status Update on the Office of Administrative Hearing's Periodic Review of Board Rules (FYI)

III. National Organization Items

A. NASBA Committee Reports (FYI)

B. NASBA Regional Directors' Focus Questions (ACTION)

IV. State & Local Organization Items

A. Evaluation of Statement of Economic Interest Filed by Kecia Williams Smith Ph.D., CPA (ACTION)

V. Committee Reports

A. Professional Standards Committee (ACTION)

B. Professional Education and Applications Committee (ACTION)

VI. Executive Staff and Legal Counsel Report

A. Operational Metrics (FYI)

B. Executive Staff Report (FYI)

C. Proposed 2025 Meeting Dates (ACTION)

VII. Public Comments

VIII. Closed Session

IX. Adjournment



North Carolina State Board of Certified Public Accountant Examiners

Public Hearing Agenda September 23, 2024

- I. Administrative Items**
 - A. Call to Order

- II. Hearing Testimony**
 - A. Case No. C2023228 - Robert Henry Silvers

- III. Adjournment**

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2023228

IN THE MATTER OF:
Robert Henry Silvers, #39498
Respondent

NOTICE OF HEARING

At the request of Robert Henry Silvers ("Respondent"), the North Carolina State Board of Certified Public Accountant Examiners ("Board") has determined to schedule a hearing based upon the following facts to be shown:

1. Robert Henry Silvers (hereinafter "Respondent") was the holder of North Carolina certificate number 39498 as a Certified Public Accountant.
2. In 2022, the Respondent was subject to an audit of his continuing education credits.
3. In lieu of completing the Board's audit and enforcement processes, the Respondent requested to relinquish his CPA certificate due to his impending retirement.
4. The Board granted the Respondent's request, and a Consent Order was issued on March 16, 2022, permanently revoking the Respondent's CPA certificate.
5. On December 14, 2023, the Respondent requested that the Board consider reissuing him a license, notwithstanding the 5-year waiting period that is normally imposed upon individuals who have been permanently revoked.
6. On January 25, 2024, the Board granted the Respondent's request. The Board informed the Respondent that he did not need to wait 5 years or have a hearing to modify his discipline. Instead, he was provided with a reissuance application and told that the Board would accept his completed application package.
7. The Respondent completed the reissuance application package, except that he did not have three moral character affidavits signed by CPAs as mandated by the Board's rules. The Respondent requested that the moral character affidavit requirement be waived by the Board.
8. The Board denied the Respondent's request to waive the moral character affidavit requirement for reissuance.
9. Following denial of the Respondent's request, the Respondent asked for an administrative hearing to present his case in person to the Board.
10. The Board has granted that request and has issued this Notice of Hearing to determine whether it desires to waive the requirement found at 21 NCAC 08J

Notice of Hearing - 2
Robert Henry Silvers

.0106(b)(2) which causes reissuance applicants to provide “three certificates of moral character provided by the Board and completed by CPAs.”

Pursuant to N. C. Gen. Stat. § 150B-38, the Respondent has requested a public hearing on this matter. This notice is to advise Respondent Robert Henry Silvers that, unless this matter is resolved by consent, the Board will hear this matter at Lenoir-Rhyne University in Hickory, North Carolina, on September 23, 2024, at 1:00 p.m. The location of the meeting will be the Belk Centrum Auditorium, located in the Rhyne Building on the Lenoir-Rhyne University campus. If the Respondent is not present, a decision may be reached in his absence, and the Respondent may be deemed to have waived his right to a hearing.

Pursuant to N. C. Gen. Stat. § 150B-40(d), the Respondent may not communicate regarding this matter, directly or indirectly, with any individual member of the Board.

This notice is issued the 19th day of August, 2024.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: *Atthey Wintstead*
Chair, Professional Standards Committee



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES

August 19, 2024

BOARD MEMBERS IN ATTENDANCE: Gary R. Massey, CPA, President; Bernita W. Demery, CPA, Vice President; Jodi K. Kruse, CPA, Secretary-Treasurer; Maria M. Lynch, Esq.; D. Michael (Mickey) Payseur, CPA; Jennifer Van Zant, Esq.; and Arthur M. Winstead, Jr., CPA.

BOARD STAFF IN ATTENDANCE: David R. Nance, CPA, Executive Director; S. Lynne Sanders, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Buck Winslow, Licensing Manager, and other staff members.

OTHERS IN ATTENDANCE: Noel Allen, Esq., Board Legal Counsel; Mark Soticheck, CPA, CEO, NCACPA; Robert Broome, NCACPA Director of Advocacy; Dr. Courtney Knoll, CPA, Chair, NCACPA Board of Directors; Dr. Kecia Williams Smith, CPA; Mike Barham; Bo Biggs, CPA; Hunter Cook, CPA; Bobby Isaacs, Mindy Isaac, Michael Rodden; Tim Smith, CPA, Linda Speary; Sammy Williams, CPA; and Sgt. J.D. Rattelade.

CALL TO ORDER: Mr. Massey called the meeting to order at 10:00 a.m.

PUBLIC HEARING: Mr. Massey called the Public Hearing to order at 10:01 a.m. to hear Case No. C2024013 - Carlton Timothy Smith. Mr. Smith was present for the Hearing but was not represented by counsel. Mr. Smith, Mr. Isaac, and Mr. Nance were sworn in and gave testimony. Ms. Van Zant moved, and Mr. Winstead seconded the motion to enter a Closed Session to discuss legal matters with Mr. Allen. The Board returned to Public Session, and Ms. Van Zant moved, and Ms. Demery seconded the motion to permanently revoke the North Carolina CPA certificate issued to Mr. Smith. The motion passed with seven (7) affirmative and zero (0) negative votes. (Appendix I)

PUBLIC HEARING: Mr. Massey called the Public Hearing to order at 11:25 a.m. to hear Case No. C2023167 - Andre James. Mr. Nance was sworn in and gave testimony. Mr. Winstead moved, and Mr. Payseur seconded the motion to permanently revoke the North Carolina CPA certificate issued to Mr. James. The motion passed with seven (7) affirmative and zero (0) negative votes. (Appendix II)

APPROVAL OF AGENDA: Ms. Demery moved, and Ms. Kruse seconded the motion to approve the agenda. The motion passed with seven (7) affirmative and zero (0) negative votes.

MINUTES: Ms. Demery moved, and Ms. Kruse seconded the motion to approve the July 22, 2024, meeting minutes as submitted. The motion passed with seven (7) affirmative and zero (0) negative votes.

FINANCIAL AND BUDGETARY ITEMS: Mr. Payseur moved, and Mr. Winstead seconded the motion to approve the July 2024 financial statements as submitted. The motion passed with seven (7) affirmative and zero (0) negative votes.

LEGISLATIVE AND RULEMAKING ITEMS: Mr. Nance reported that the Office of Administrative Hearings (OAH) will meet on August 28, 2024, to review and approve the periodic review report of the Board's rules. The OAH attorney assigned to the Board does not anticipate any issues with the Board's submission. Executive staff will attend the meeting virtually and answer questions from the Rules Review Commission.

NATIONAL ORGANIZATION ITEMS: Ms. Demery reported that she will attend the September 23, 2024, meeting of NASBA's Audit Committee. Mr. Winstead reported that NASBA's UAA Committee has held numerous meetings, with more scheduled in the fall, as the Committee considers modifying language regarding alternative pathway options. Mr. Payseur provided a report from the most recent meeting of NASBA's Enforcement Resources Committee.

PROFESSIONAL STANDARDS COMMITTEE REPORT: The Board approved with seven (7) affirmative and zero (0) negative votes the following recommendations of the Committee as presented by Mr. Winstead:

Case No. C2024017 - Jason Paul Robinson - Approve the signed Consent Order. (Appendix III)

Case No. C2024027 - Paul Lawrence Erickson - Approve the signed Consent Order. (Appendix IV)

Case No. C2024051 - Mark S. Ring - Approve the signed Consent Order. (Appendix V)

Case No. C2024056 - James Kelly McClellan - Approve the signed Consent Order. (Appendix VI)

Case No. C2024057 - Karla Kay Shepard - Approve the signed Consent Order. (Appendix VII)

Case No. C2023228 - Robert Henry Silvers - Approve a Notice of Hearing for 10:00 a.m. on September 23, 2024, at Lenoir-Rhyne University, Hickory, NC. (Appendix VIII)

Case No. C2024077 - Close the case without prejudice.

Case No. C2024095 - Close the case without prejudice.

Case No. C2024106 - Close the case without prejudice.

Case No. C2023222-1 and C2023222-2 - Close the cases without prejudice.

Case No. C2024108 - Close the case with a Letter of Warning.

Mr. Winstead stated that the Committee provided staff with guidance on one case.

PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE REPORT: The Board approved with seven (7) affirmative and zero (0) negative votes the following recommendations of the Committee as presented by Ms. Demery:

Transfer of Uniform CPA Exam Grades – Approve the following applications for transfer of Uniform CPA Exam grades:

Blake Allen Hicks
Julia Isabelle Stocklin

Xinyue Zhang

The Committee recommended that the Board approve the grade transfer request from an applicant who sat for the Exam as a Delaware candidate. The candidate's passing scores exceeded by two days North Carolina's 18-month window in effect when the candidate sat for the Exam. However, the scores met the Delaware score window requirements.

Original CPA Certificate Applications - Approve the following applications for original CPA certification:

Gardner McLean Atkinson
Matthew Thomas Boyes
Blake Evan Buffaloe
Grace Isabel Castaneda
Darby Baysden Cayson
Alyssa Jane Core
Hadley Blake Daniel
Timothy Brevard Dillon
Jackson S. Dye
Matthew Wayne Finney
Allison Marie Griffin
Rachel Catherine Grote
Andrew Terry Hall
Matthew Lee Helms
Blake Allen Hicks
Michael Jonathan Jara
Ryan Lee Macy
Merilee Ann Newman
Jonah Michael O'Brien

Kevin Oluoba
Jordan Paige Parks
Levi Brady Pruett
Matthew James Raynor
Allie Michelle Richards
Melissa Lowery Ross
Jamison Lauderdale Russ
Ahmad Saleem
Bruce Edward Sawyer Jr.
William Thomas Speight
Julia Isabelle Stocklin
Christopher Powell Thornton
Jack Andrew Weber
Kody Ray Wilder
Jessica Catherine Woolfe
William Jarrett Yerkes IV
Xinyue Zhang
Meghan Lindsay Zuzolo

Temporary Permits - Approve the following temporary permits approved by the Executive Director:

Peter Michael Minutolo T14567
Amanda Leigh White T14568
John Crittenden T14569
Sisilia Tansri Halim T14570
Matthew Adam Auerbach T14571
Matthew Thomas Hynes T14572
Harrison Deal Pow T14573
Courtney Goodrich Daal T14574
Jessma Elsa Thomas T14575
Zachary Hall Theodore Stevens T14576

Adam Wesley Dormuth T14612
Frank Robert Mrozowski Jr. T14613
Andrew Robert Lopane T14614
Cabin Gold Kim T14615
Tony Lawrence T14616
Alexander John Schmetzer T14617
Michael Anthony Casale T14618
Peter David Mann T14619
Ricardo Benjamin Mena T14620
Madeline Victoria Becker T14621

Graham Harris Myers T14622
Abby Madison King T14623
Ashraf Moustafa Elkotaney T14624
Alec Robert Buckner T14625
Nicholas Castillo Egger T14626
Jonathan Casa Tesoro T14627
Stacey Elizabeth Zeller T14628

Brian Douglas Grierson T14629
Anne Niemiec Basta T14630
Emma Lea Francisco T14631
Christopher Garrett Jackson T14632
Kyle Mitchell Roberts T14633
Jean Victoria Chick T14634

Reciprocal CPA Certificate Applications - Approve the following applications for reciprocal CPA certification:

Apeksha Agrawal
Julie L. Armel
Manuel Alexander Carreno
Aaron Benjamin Choi
George Montgomery Cleland V
Christian Stone Douglas
Ronald J. Eager
Abigail Elizabeth Gratton
Mary Joy Houghton
Thomas Mitchell Hudson
Ndidi Ayesha Israel
Claire Kathleen Jackson
Dawn Marie Johnson
Anil Kumar
Steven Joseph Mack
John Joseph Nadaskay Jr.
Chad Daniel Nagel
Meghan Marie Nelson

Luke Hunter Newquist
Howard Lars Nilson III
Anna Rose Pickard
Teresa K. Posey-Kazaglis
Herbert Ellwood Pray V
Sara Raza
Kevin Tyler Reid
Jonathan David Sharon
Norbert Sporbeck
Paola Christian Arbulu Stewart
Jeffrey Martin Streyle
Fakhar E Haider Syed
Sarah Rose Tierney
Suzanne Renee Trainor
Vanessa Rose Versandi
Margaret Reae Sargeant Wolpert
Matthew Ryan Yatovitz
Roger Lee Yost II

Reinstatement of CPA Certificate - Approve the following CPA certificate reinstatement applications:

Michael Thomas Briers, #27187
Stephen James Cole, #45178

James Barry Sargeant, #26968

CPE Letter of Warning (First Offense) - Approve issuing a Letter of Warning pursuant to 21 NCAC 08G .0406(b)(1) to each of the following individuals who listed 2023 CPE taken between January 1 and June 30, 2024, without an approved CPE extension:

Hyen Adrong, #42276
Roger Alfred Ahlquist Jr., #43454
Anastassia Aleman, #43130
Jonathan David Allen, #39370
Brent Matthew Allison, #43015
Nicholas Samuel Anderson, #42308
Emily Williams Arledge, #31214

Scott Foster Armstrong, #44034
Austin Michael Atkinson, #46223
William K. Bailey II, #30653
Douglas William Bazley, #32667
Kaitlyn Elizabeth Bell, #40480
Lisa Marie Bergemann, #34892
Juliana Mia Bertocci, #43033

Alexander Ryan Black, #45099
Christopher George Bleakley, #41104
Jonathan Delbert Bordeau, #28081
Courtney Kueser Boyette, #35327
John Brijeski, #46217
Preston Layne Brittain, #22558
Ted Reid Bryant, #8431
Andrew Riley Bryson, #42189
Michael Anthony Buckner, #23283
Raymond Mark Buff, #20539
Orvis Bartlett Buie, #7718
Connor Scott Buker, #44919
Lisa Langdon Burgess, #29629
Julia Paige Cahoon, #33437
Jenna Louise Cameron, #40780
Edith Ann Cannady, #17320
Blair Elizabeth Cannon, #33445
Roger Lee Caroway, #18685
Brent Owen Carroll, #30282
Justin Alan Carte, #41811
Gwendolyn Carter, #20283
Michael Scott Cassidy, #24052
Aubrey P. Castor, #44135
William Charles Chaisson, #24411
Catherine Porter Chambliss, #41820
Mujie Chen, #46885
Nicholas Kirk Chilcutt, #45718
Suzanne E. Clark, #35181
Jason Motley Clarke, #31372
Bradford James Coffey, #37130
Dion M. Coleman, #39587
Julia P. Collins, #33905
Kayla Grant Corbett, #44479
Paul William Cruess, #34931
Tina McDonald Cullen, #16502
John James Daly Sr., #40555
Molly Frances Davis, #44505
James Clifton Dedmond, #10706
Sterling Poole Dibb, #33941
Beverly Shore Dinkins, #23769
Anthony DiSantostefano, #36721
Jessica Therese Dohman, #45803
Deborah Nyra Eason, #42350
Susan Williams Eldridge, #15469
Nicole N. Fasulka, #26307
Tiffany Marie Flack, #42776
Leah Marie Ford, #46535
Tanya Hinesley Freeman, #26112
Whitney Nicole Gagon, #46544
Jody Michael Garison, #27036
Krzysztof Garnek, #46551
Johnathon Wade Garwood, #44879
Jacob Henry Gilbert, #46560
Susan Gilles, #25082
Maria Gabrielle Grant, #44523
Corbin A. Graves, #33170
Nathan Joel Greer, #45873
Aaron David Greiner, #39026
Tracy Ellen Johnson Grocott, #20206
Edwin McNeely Guest V, #46248
Brian Joseph Haimés, #45730
Bradley Steven Hamby, #40022
Paul Kirby Hamlin Jr., #4331
Brian Christopher Harhai, #28699
Sharon Dunbar Harms, #20161
Stephen Capps Harris, #46402
James Edward Harrison, #19145
Norman Dwight Hash, #29422
Lauren Leigh Hatch, #39566
Daniel Alexander Hathcock, #42700
Elizabeth Lillian Hazelton, #42957
Diana Chilton Heard, #45228
Tamara Rene Henderson, #38186
Jeffrey Allen Hirth, #41366
Allie Michelle Hobgood, #42837
Antoinette Hrabanek Holloman, #20047
Bethany Jean Hong, #35838
Tara Janelle Howard, #45716
Jordan Nicole Hunter, #44552
Susan Whitescarver Ingram, #23831
Cameron Michael Jacques, #44657
Maria Jayoussi, #37427
Amy Thomas Johnson, #37821
Christopher Thomas Jones, #28268
J. Kim Jones, #30182
Lisa Lewis Jordan, #34114
Donald Dahl Joyner, #12717
Andrew James Kaczala, #41827
Stephanie Ann Kale Morris, #32722
Stephan Michael Kearney, #12576
Erin Michelle Kelley, #37623
Cindy Kay Kelly, #33840
Marissa Ann Kenn, #42145
Ashley Cooper Keogh, #34983

Jessica Ard Kiggins, #41728
Jennette Johnson King, #16879
Steven Fredric King, #9262
Geoffrey Neil Kirby, #16205
Lauren Catherine Kirkpatrick, #46564
Sunyoung Kong, #46573
Eric Reynolds Langdon, #28572
Hannah Mueller Leahy, #42893
Marsha Moore Lederer, #29287
Jackson Louis Lee, #46002
Xianyuan Liao, #45932
Christopher Scott Lovitt, #40715
Amy A. Mallory, #30898
Jon A. Manning, #38989
Stephen Anthony Marek, #44518
Anna Elizabeth Marion, #46877
Nathaniel Ray Maxwell Jr., #41749
Emma Louise May, #38561
Barbara R. McConnell, #22608
Glenn Edward McCormack, #32200
Edward Graham McGoogan Jr., #10757
Christopher Tague McKittrick, #14056
Patrick Joseph McLaughlin, #46417
Jason Reid McMillin, #33715
Michelle Mauney McNally, #25829
Andrew Alton Medlin, #34680
Sara Christine Meyer, #41371
Charity Annette Miller, #31001
Kathryn King Miller, #41777
Thomas Gerald Mills, #21982
Ashley Turnmire Miranda, #37648
Jeffrey Allen Moore Jr., #45504
Melissa Ann Morauer, #31601
Matthew Thomas Morefield, #44850
Austin James Morgan, #41550
Holly Fisher Morgan, #43496
Kathryn Morrow, #22300
Daniela Maria Muns Nevaes, #45911
Jeremy Wilkes Musgrave, #39160
Aastha Jitendriya Naik, #38045
Charise Marissa Neal, #44066
Ashley Marie Jones Newcomb, #37639
Dustin Tyler Newton, #42012
Zachary Montgomery Nichols, #40986
Timothy Andrew Nicolosi, #43355
Thomas H. Norton, #21108
Sean Patrick O'Leary, #34191
John Thomas Opalenick, #43246
Teresa Cothran Orange, #20546
Eloho Isimeme Ovhori, #44311
Kyle David Owens, #44973
Rachel Renee Page, #38957
Anne Christine Patefield, #36544
Jessica Louise Pearson, #39466
Sharon Peele, #16138
David Wayne Perry, #26059
Natalie Erin Peterson, #45072
Richie Darnell Phillips, #27640
Ashley Kristiansen Pierce, #34505
Mark Ramirez, #37121
Lisa Starling Randel, #19545
Ashley Mason Raymer, #23449
Harold Claude Reid, #10154
Davian O'neil Rhodes, #45995
Eric Dean Robbins, #19637
Lynsey Dawn Roberts, #46677
Katharine Leigh Robertson, #46247
John William Robinson III, #16146
Stewart Dale Robinson, #24632
Timothy Patrick Rogers, #22766
Bruce A. Rosenberg, #15508
Theresa Miller Rouse, #43382
Pamela Sue Rowe, #22236
Nicole Silura Ruth, #36806
Michele Ann Salisbury, #46436
Stephen Holman Saunders, #41977
Jacob H. Schemper, #43572
Megan Clare Schmidt, #45677
Jacob Mikkal Scott, #46702
L. Scott Shaver Jr., #26281
Hannah Blair Simmons, #36791
Marion McLean Sims, #37228
Gurkirat Singh, #47040
Jennifer Lynette Sloan, #27108
Amber Virginia Smith, #45655
Corbin Andrew Smith, #45673
Elizabeth Pauley Smith, #29198
Patria Ruth Smith, #23855
Shantavius O'Neal Speaks, #46173
Wendell Chester Spruill III, #19689
Ashley Layne Stamper, #34761
Benjamin Patrick Stewart, #37320
Miranda Lynn Stiffler, #40505
Michelle Bettin Stoler, #33283

Eric Leigh Syfrett, #46585
 Wen Tang, #46943
 Zohreh Taraz, #28329
 Zachary David Thomas, #42876
 Peter L. Tomkie, #40610
 Joel Cameron Townsend, #42214
 Susan Shirley Triana, #37702
 Charlotte A. Tucker, #26890
 Kaleb Edward Tucker, #40588
 Onur Uman, #42296
 Barbara Peterson Uricchio, #27428
 Kimberly Langdon Van Metre, #21092
 Elizabeth Del Carmen Ventura, #37110
 Stephanie Marie Vorwig, #29310
 Laura Isabell Collonia Wagoner, #38759
 Paul Anthony Wagoner, #46385
 Lisa Thomas Ward, #22507
 Evan James Wardrop, #42183
 Carter Watson, #45071

Andrew William When, #37585
 Michelle Price Weisbrod, #46329
 Patricia Simmons Welfare, #23870
 Peter E. M. Wells, #30193
 Jacob Coleman Wemyss, #45948
 Mary Jane Wensley-Price, #27733
 Christopher Wayne West, #31514
 Jacqueline Renee Westmoreland, #20817
 Chenae L. White, #34305
 Peter James Wilkinson, #27709
 Andrew Patrick Willetts, #44742
 Andrew Wallace Williams Jr., #31400
 Lewis Edwin Williams, #30954
 Samantha Lynn Winogron, #41788
 Benjamin James Wojnar, #44939
 Benjamin Ross Wood, #42267
 Susan L. Wozena, #22369
 Megan Yaroma, #46129
 Joseph John Yglesias Jr., #43153

CPE Letter of Warning: Recension – Approve the recension of the Letter of Warning previously issued to the following individuals:

Ryan Bourg, #40988

C'Ara Kisha McCrea, #45015

Uniform CPA Exam Applications - Approve the following applications for the Uniform CPA Exam:

Brittany Adams
 Scott Adams
 Christopher Alesso
 Riane Allen
 Ginger Anderson
 Christopher Ange
 Lucy Archer
 Marquis Archibald
 Dana Atwell
 Joseph Badalamenti
 Deanna Bagwell
 Austin Bailey
 Alejandro Barreto
 Meghan Barrett
 Kaitlyn Baucom
 Nancy Benson
 Chithra Bobba
 Robert Bordiere
 Ian Brain
 Oliver Brooks

Bryson Brown
 Robert Brown
 Dylan Bryan
 Kendall Bullock
 Gilley Bunting
 Shelton Burke
 Alexandra Burnham
 Adam Burroughs
 Andrew Butterfield
 Christopher Butz
 Gabriella Carlino
 Bernard Carothers
 Macy Carp
 Christopher Carter
 Rosa Castaneda Avila
 Leonardo Chavez
 Francis Chiwanza
 Caleb Cofield
 Alonzo Cole
 Kylie Conlon

David Conrad
Ryan Conrad
Erica Cook
Tyler Counts
John Cox
Peyton Cox
Ruth Cox
James Croom
Grace Pearl Crowe
Ian Cummings
David Curlin
Delaney Darrow
Andrew Dautel
Peter Davis
Alida Dayton
Brandon Dean
Luke DeFranco
Wellington Deno-Mena
Emily Diaz
Anna Dixon
Mai Doan
Benjamin Doby
Jessica Dowdy
Riley Dowling
Matthew Dubuque
Shania Duncombe
Sydney Eaker
Laura Earnhardt
Liam Ellett
Koler Ellis
Kristin English
Tara Essey
Kacie Everett
Josiah Fahey
Angela Farman
Yaa Fokuo
Robert Fontana
Jared Foshee
Brittany Foster
Maddalyn Franks
Robert Gaddy
Tracettia Gaither
Amanda Ganci
Jesse Garcia
Justin Gardner
Nicholas Gitter
Stephanie Glasson

Julia Goldsmith
Deon Goode Gaither
Caitlin Gordon
Connor Gordon
Connor Gorlesky
Mary Graham
Emily Gray
Lily Grissom
Denise Grizzle
Vivian Guyton
Joseph Hackler
Alexis Haggard
Allison Hamby
Michael Hannah
Zayd Hannini
Nathan Hardy
Hunter Hartung
Kristen Hausman
Virginia Hawkins
Kelly Hayes
Emma Heard
Zachary Helms
Aliza Hendrix
Emily Hicks
Faith Hicks
Brian Himmel
Joshua Hinchler
Jordan Hofmeister
Olivia Hollingsworth
Jordan Holt
Michael Houlihan
Alexandria Howard
Lily Hunt
Andrew Ihle
Keno Ivri Ivri
Theodore Jasmin
Michael Johnson
Charles Johnston
Everette Jordan
Jade Jotcham
Nicholas Kabiri
Thomas Kahila
Jordan Keller
Karitsa Kerns
Dainah Kilburn
Taylor King
Melanie Kisting

Elaine Kluttz
Daniel Knott
Noah Koenigsknecht
Erik Kolvereid
Cheryl Kovic
Benjamin Kralowetz
Erin Krauth
Mackenzie Kuzy
Riley Lagenor
Marlene Lane
Greyson LaSpaluto
Mia Latine
John Laton
Katherine Lawless
Aaron Lee
Avery Lewis
Sophie Lindner
Stephen Livingston
Tanner Lloyd
Matthew Looney
Olivia Luks
Wyatt Manus
Livia Marsden
Christopher Martin
Rachael Martin
Jessica Mastor
Mitchell Maurer
Jennifer Maybee
Emma McThenia
Adam Measimer
Jovani Mendez-Sandoval
Kimball Midgett
Kellie Miller
Andrew Milton
Michelle Mixon
Magdalyn Mockbee
Mohamed Ali Mohareb
Jonathon Moore
Gracie Myers
Ha Nguyen
Jack Niemer
Kristin Nix
Meredith Norris
Jeremy Norville
Salazaku Nsiambote
Ansley O'Keefe
Nathaniel O'Shields

Kayla OGrady
Lyndsay Orwig
Daniel Osborne
Paul Owen
Taylor Pagan
Misty Pallett
Hemangini Parmar
Chrissie Parsons
James Pate
Sharla Payton
Hannah Peele
David Phagan
Kalejah Pierce
Ryan Pisch
Stephanie Pouliot
Blaire Powell
Riley Prendergast
Warren Proper
Taylor Pulyer
Yinghan Qiu
Casmir Ramaswamy
David Ramos
Samuel Ratterman
Patrick Ray
Riley Rekuc
Alexander Retamar
Christine Riley
Nicholas Rinaldi
Jason Ringle
Faith Rives
Jason Rosales
Quin Ruschill
Lemuel Russ
Bailey Ryan
Gregory Ryan
Rateel Saleh
Corey Saunders
Marie Saunders
Luke Schaefer
Olivia Schwager
Madison Schwartz
Andrew Schwetz
Chetna Sharma
Kaytlin Shaver
Joshua Shelton
Melissa Shenton
Stephanie Shewhart

Sodiq Shofoluwe
Cassandra Shue
Harvir Singh
Virginia Smith
Thomas Spentzas
Dylan Spurlin
Lori Stahlberg
Ransom Stokes
Kourtney Stone
Dane Straeter
Tyler Strauss
Caitlyn Sutton
Molly Sytz
Jessica Taylor
Logan Taylor
William Taylor
Thomas Te Groen
Carter Terrell
Nathaniel Thomas
Justin Tuckmantel
Petra Tyndall
Robert Tyson
Segilola Udofia
Elizabeth VanNote
Jennifer Vargas
Dylan Vaughn
Justin Vaughn

Walter Vozzo
Robert Vrana
Kiara Wade
Jonathan Walsh
Connor Ware
KiYana Watts
Leah Wells
Robert Westbrook
Shelby White
Tara White
Lucas Whitesides
Kaylah Wigglesworth
Helena Wilkerson
Caroline Willard
Matthew Willis
Alisia Wilson
Kari Wilson
Olivia Wilson
Edgar Woodliff
Ricardo Zaldana
Thomas Zambrano
Linda Zhang
Xiaojuan Zhong
Yanxi Zhuo
Joshua Zimmer
Mia Zou
Mikayla Zucker

The Committee recommended that the Board approve the pre-determination of eligibility for an applicant to sit for the CPA Exam, given the criminal history reported by the applicant.

The Committee recommended that the Board disapprove a request to waive the statutory bachelor's degree requirement to sit for the Exam.

CPA Firm Registration – Approve the CPA firm registration applications submitted by the following firms:

Nathan A Caldwell CPA, P.C.
Harrington CPA PLLC

Jennings Smith, CPA, PLLC

PERSONNEL COMMITTEE REPORT: Ms. Lynch reported that the Personnel Committee approved a methodology for Executive staff to calculate retirement bonuses for long-term Board staff members.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the July 2024 operational metrics and the August 2024 Executive Staff Report.

PUBLIC COMMENTS: Mr. Sotichack discussed the Association's efforts in alternate pathways and thanked the Board for its willingness to consider the options being discussed.

RESOLUTIONS: Mr. Massey read a Resolution (Appendix IX) honoring Mr. Winstead for his years of service to the Board and CPA profession. He presented him with a framed copy of the Resolution and other tokens of appreciation. Mr. Massey instructed the staff to include a copy of the Resolution in the meeting minutes.

Mr. Massey read a Resolution (Appendix X) thanking Mr. Winslow for his 38 years of service to the Board and presented him with a framed reproduction of the US Postal Service's CPA stamp. Mr. Massey instructed the staff to include a copy of the Resolution in the meeting minutes.

OATH OF OFFICE: Kecia Williams Smith, Ph.D., was sworn the Oath of Office by Mr. Massey.

ADJOURNMENT: Mr. Payseur moved, and Ms. Demery seconded the motion to adjourn the meeting at 12:47 p.m. The motion passed with seven (7) affirmative and zero (0) negative votes.

Respectfully submitted:

Attested to by:

David R. Nance, CPA
Executive Director

Gary R. Massey, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2024013

IN THE MATTER OF:
Carlton Timothy Smith, CPA, #22208
Respondent

BOARD ORDER

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on August 19, 2024, that:

FINDINGS OF FACT

1. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over Respondent and the subject matter of this action.
3. Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service as authorized by N.C. Gen. Stat. § 150B-38(c).
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. Respondent was present at the Hearing and was not represented by counsel.
7. On February 8, 2024, the Board received a complaint against the Respondent from one of his tax clients ("Complainant").
8. The Complainant provided testimony that the Respondent failed to complete his tax returns or otherwise complete their engagement.
9. The Complainant provided testimony that the Respondent became unresponsive to the Complainant's communications.
10. The Complainant requested his records from the Respondent. The Respondent did not provide those records within the time prescribed by the Board's rules.
11. Following receipt of the complaint, the Board staff issued numerous communications to the Respondent. The Respondent did not respond to all of those communications within the time prescribed by the Board's rules.

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. § 150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code. Pursuant to N.C. Gen. Stat. § 93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent's certificate and to impose civil monetary penalties.
3. The Respondent's failure to complete the Complainant's tax returns or otherwise fulfill their engagement constitutes a violation of 21 NCAC 08N .0212.
4. The Respondent's failure to communicate with the Complainant constitutes a violation of 21 NCAC 08N .0203.
5. The Respondent's failure to timely provide records to the Complainant constitutes a violation of 21 NCAC 08N .0305.
6. The Respondent's failure to timely respond to all Board inquiries constitutes a violation of 21 NCAC 08N .0206.

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, Carlton Timothy Smith, is hereby permanently revoked.
2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

This the 19th day of August 2024.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: _____
President

Sam R. Massey

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2023167

IN THE MATTER OF:
Andre James, CPA, #28888
Respondent

BOARD ORDER

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on August 19, 2024, that:

FINDINGS OF FACT

1. At all times relevant to the facts leading to this matter, Andre James, CPA (hereinafter "Respondent"), was the holder of North Carolina certificate number 28888 as a Certified Public Accountant.
2. The Board has jurisdiction over the Respondent and the subject matter of this action.
3. The Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing via a method of delivery authorized by N.C. Gen. Stat. § 150B-38(c).
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. The Respondent was not present at the Hearing and was not represented by counsel.
6. The Respondent did not object to any Board Member's participation in the Hearing of this matter.
7. On April 17, 2023, the Internal Revenue Service (hereinafter "IRS") suspended the Respondent from practicing before the IRS following a default decision. The Order for Indefinite Suspension was sent by the IRS to the Respondent on April 18, 2023.
8. The Order for Indefinite Suspension was based upon an IRS Order to Show Cause, dated November 22, 2022. The Order to Show Cause recited that the Respondent had not filed individual income tax returns for the periods of 2016 through 2020.

9. On June 25, 2023, the Respondent renewed his North Carolina CPA certificate. The certificate renewal, among other pertinent questions, asked:

Have you been investigated, charged, or disciplined since filing your last renewal, or are you currently under investigation by a governing or licensing board or professional organization or by a state or federal agency?

The Respondent responded to the foregoing question in the negative.

10. As a result, the Board staff opened a case against the Respondent. On August 28, 2023, the Board staff mailed a letter of inquiry to the Respondent and requested that he provide a copy of the IRS order and any other documents or communications from the IRS pertaining to the matter. The staff also provided the Respondent with the opportunity to provide an explanation or mitigating circumstances.
11. On February 7, 2024, the Respondent provided the Board staff with a letter detailing mitigating circumstances regarding his health and employment. The Board considered those circumstances when making a determination in this matter.
12. In that letter, the Respondent also confirmed that he had failed to timely file or pay his income taxes. He asserted that in 2024 he was able to file his 2017 through 2022 taxes, but they remained unpaid and no repayment plan had been put into place. He also asserted that the 2016 taxes remained unfiled. He further confirmed his understanding that "... not to file my tax returns is a violation of the law..."
13. 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.

CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. § 150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code. Pursuant to N.C. Gen. Stat. § 93-12(9), the Board has the authority to impose discipline upon the Respondent.

Board Order - 3
Andre James, CPA

3. By virtue of the facts set forth above, the Respondent violated Rules 21 NCAC 08N .0204 (Discipline by Federal Authorities), .0207 (Violation of Tax Laws), and .0202 (Deceptive Conduct).

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to the Respondent, Andre James, is hereby permanently revoked.
2. The Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall the Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.

This the 19th day of August, 2024.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: _____
President

David Massey

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2024017

IN THE MATTER OF:

Jason Paul Robinson, CPA, #28155
Respondent

CONSENT ORDER

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. Jason Paul Robinson, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number #28155 as a Certified Public Accountant.
2. The Board received a complaint from one of the Respondent's clients ("Complainant") alleging, among other things, that the Respondent had not timely returned client-provided records.
3. The Complainant requested a return of her original documents on January 17, 2024. It appears that the Complainant's request was not sent to the correct address. The Complainant renewed her request in her complaint to the Board. That request was forwarded to the Respondent by the Board on February 17, 2024.
4. The Respondent fulfilled that request on June 11, 2024.
5. 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. The original documents provided by the Complainant are considered to be "client-provided" records as that term is used in 21 NCAC 08N .0305(a).
3. Per 21 NCAC 08N .0305(a), a "CPA shall return client-provided records in the CPA's custody or control to the client at the client's request."
4. Per 21 NCAC 08N .0305(h), a "CPA who is required to return or provide records to the client shall comply with the client's request as soon as practicable, but no later than 45 days after the request is made."

NO BOARD OF

JUL 23 2024


CPA EXAMINERS

Consent Order 2
Jason Paul Robinson, CPA

- 5. The Respondent's failure to provide the Complainant's client-provided records within 45 days after February 17, 2024, constitutes a violation of 21 NCAC 08N .0305.
- 6. 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, Jason Paul Robinson, CPA, is hereby censured.
- 2. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.

CONSENTED TO THIS THE 19 DAY OF June, 2024.
(Day) (Month) (Year)

Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF August, 2024.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 
President

NO BOARD OF
JUL 23 2024
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2024027

IN THE MATTER OF:
Paul Lawrence Erickson, #23991
Respondent

CONSENT ORDER

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 Respondent stipulate to the following:

1. Paul Lawrence Erickson (hereinafter “Respondent”) was the holder of North Carolina certificate number 23991 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2021-2022 CPA certificate renewal that he had obtained the required CPE for calendar years 2021-2022.
3. Based on the Respondent’s representation, the Board accepted his renewal.
4. The Respondent was subject to an audit of his 2021 and 2022 CPE.
5. In response to the Board’s audit of his 2021 CPE, the Respondent was unable to provide documentation to substantiate completion of the required CPE mandated to meet his 2021 and 2022 CPE requirements.
6. On July 1, 2024, the Respondent opted to place his certificate on inactive status.
7. 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. The Respondent’s actions as set out above constitute violations of 21 NCAC 08N .2022(b)(4) and .0203(b)(5).

NC BOARD OF

AUG -1 2024

CPA EXAMINERS

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 may apply to reactivate his CPA certificate at any time upon:
- a. Completion of an application package pursuant to 21 NCAC 08J .0105(c); and
 - b. Payment of a one thousand dollar (\$1,000) civil monetary penalty.

CONSENTED TO THIS THE 26th DAY OF July, 2024.
(Day) (Month) (Year)
ML
Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF August, 2024.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: *Gayle Rossey*
President

NC BOARD OF
AUG - 1 2024
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2024051

IN THE MATTER OF:
Mark S. Ring, CPA
Respondent

CONSENT ORDER

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. Mark S. Ring, CPA (hereinafter "Respondent"), is the holder of a Certified Public Accountant certificate in the State of Florida.
2. The Respondent maintains a principal place of business in the State of Florida and is allowed to practice in the State of North Carolina under a practice privilege pursuant to N.C. Gen. Stat. § 93-10.
3. The Respondent is a member of a HOA in the State of North Carolina. He was a member of the Board of the HOA and acted as its treasurer until June 6, 2020.
4. The Respondent and the Respondent's firm subsequently conducted audits of the HOA. One of the audits was for the fiscal year ended March 31, 2021.
5. One of the other members of the HOA filed a complaint with the Board. The complaint primarily alleged deficiencies in the Respondent's audit of the HOA for fiscal year ended March 31, 2023. The complaint contained other allegations as well.
6. Upon review of the arguments and documentation submitted by both parties, the Board discerns no deficiencies based upon the allegations contained in the complaint.
7. However, the Board notes that the Respondent performed an audit for a time period when he was both a member of the HOA board and acted as the Board's treasurer.

8. 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. Per 21 NCAC 08N .0402(a) (Independence):

A CPA, or the CPA's firm, who is performing an engagement in which the CPA, or the CPA's firm, will issue a report on financial statements of any client (other than a report in which lack of independence is disclosed) shall be independent with respect to the client in fact and appearance.

3. Further, 21 NCAC 08N .0402(d) provides that:

(d) Independence is impaired if, during the period covered by the financial statements, or during the period of the professional engagement, a shareholder, a member, a partner, or professional employee of the firm was simultaneously associated with the client as a:

(1) director, officer, employee, or in any capacity equivalent to that of a member of management...

4. Because the Respondent was a member of the HOA board and acted as the HOA treasurer for a period of time that overlapped the time period audited by the Respondent's firm, the Respondent has violated 21 NCAC 08N .0402.
5. Per N.C. Gen. Stat. §§ 93-10 and 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 practice privilege is hereby censured.

Consent Order - 3
Mark S. Ring, CPA

2. The Respondent shall reimburse the Board for its administrative costs in the amount of two thousand dollars (\$2,000), which is due with this signed Consent Order.

Mark S. Ring
Mark S. Ring (Jul 19, 2024 11:03 EDT)

CONSENTED TO BY RESPONDENT:

Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF August, 2024.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Darryl Massey
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2024056

IN THE MATTER OF:
James Kelly McClellan, CPA, #26599
Respondent

CONSENT ORDER

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. James Kelly McClellan, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number #26599 as a Certified Public Accountant.
2. The Board received a complaint from one of the Respondent’s clients (“Complainant”) alleging, among other things, that the Respondent ceased communicating with her.
3. The Complainant requested a copy of her file on March 14, 2023.
4. The Respondent did not fulfill that request until March 28, 2024.
5. 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. Per 21 NCAC 08N .0305(h), a “CPA who is required to return or provide records to the client shall comply with the client’s request as soon as practicable, but no later than 45 days after the request is made.”
3. The Respondent’s failure to provide the Complainant’s records within 45 days after March 14, 2023, constitutes a violation of 21 NCAC 08N .0305.
4. 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:

NC BOARD OF

AUG - 8 2024

CPA EXAMINERS

Consent Order 2
James Kelly McClellan, CPA

1. The Respondent, James Kelly McClellan, CPA, is hereby censured.
2. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.

CONSENTED TO THIS THE 5 DAY OF August, 2024.
(Day) (Month) (Year)
James K McClellan [Signature]
Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF August, 2024.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2024057

IN THE MATTER OF:
Karla Kay Shepard, CPA, #28614
Respondent

CONSENT ORDER

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 Respondent stipulate to the following:

1. Karla Kay Shepard, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 28614 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2023-2024 CPA certificate renewal that she had obtained the required CPE for calendar year 2022.
3. Based on the Respondent's representation, the Board accepted her renewal.
4. The Respondent was subject to an audit of her 2022 and 2023 CPE.
5. In response to the Board's audit of her CPE, the Respondent was unable to provide documentation to substantiate completion of the required ethics course for 2022.
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. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(b)(4), and .0203(b)(5).
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.

NC BOARD OF
JUL 24 2024
CPA EXAMINERS

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 subject to a one-year stayed suspension. Because the suspension is stayed, the Respondent's CPA certificate will remain active. If the Board finds that the Respondent has violated any other Board Rules of Professional Conduct during the one-year period, the stay will be lifted, and the Respondent's CPA certificate will be actively suspended.
2. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.
3. The Respondent shall complete the NCACPA's eight hour (8) accountancy law course by the end of 2024. That course may be applied to the Respondent's 2024 CPE requirement.

CONSENTED TO THIS THE 17 DAY OF July, 2024.
(Day) (Month) (Year)
Karla Kay Shepard
Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF August, 2024.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Gary Massey
President

NC BOARD OF
JUL 24 2024
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2023228

IN THE MATTER OF:
Robert Henry Silvers, #39498
Respondent

NOTICE OF HEARING

At the request of Robert Henry Silvers (“Respondent”), the North Carolina State Board of Certified Public Accountant Examiners (“Board”) has determined to schedule a hearing based upon the following facts to be shown:

1. Robert Henry Silvers (hereinafter “Respondent”) was the holder of North Carolina certificate number 39498 as a Certified Public Accountant.
2. In 2022, the Respondent was subject to an audit of his continuing education credits.
3. In lieu of completing the Board’s audit and enforcement processes, the Respondent requested to relinquish his CPA certificate due to his impending retirement.
4. The Board granted the Respondent’s request, and a Consent Order was issued on March 16, 2022, permanently revoking the Respondent’s CPA certificate.
5. On December 14, 2023, the Respondent requested that the Board consider reissuing him a license, notwithstanding the 5-year waiting period that is normally imposed upon individuals who have been permanently revoked.
6. On January 25, 2024, the Board granted the Respondent’s request. The Board informed the Respondent that he did not need to wait 5 years or have a hearing to modify his discipline. Instead, he was provided with a reissuance application and told that the Board would accept his completed application package.
7. The Respondent completed the reissuance application package, except that he did not have three moral character affidavits signed by CPAs as mandated by the Board’s rules. The Respondent requested that the moral character affidavit requirement be waived by the Board.
8. The Board denied the Respondent’s request to waive the moral character affidavit requirement for reissuance.
9. Following denial of the Respondent’s request, the Respondent asked for an administrative hearing to present his case in person to the Board.
10. The Board has granted that request and has issued this Notice of Hearing to determine whether it desires to waive the requirement found at 21 NCAC 08J

Notice of Hearing - 2
Robert Henry Silvers

.0106(b)(2) which causes reissuance applicants to provide “three certificates of moral character provided by the Board and completed by CPAs.”

Pursuant to N. C. Gen. Stat. § 150B-38, the Respondent has requested a public hearing on this matter. This notice is to advise Respondent Robert Henry Silvers that, unless this matter is resolved by consent, the Board will hear this matter at Lenoir-Rhyne University in Hickory, North Carolina, on September 23, 2024, at 1:00 p.m. The location of the meeting will be the Belk Centrum Auditorium, located in the Rhyne Building on the Lenoir-Rhyne University campus. If the Respondent is not present, a decision may be reached in his absence, and the Respondent may be deemed to have waived his right to a hearing.

Pursuant to N. C. Gen. Stat. § 150B-40(d), the Respondent may not communicate regarding this matter, directly or indirectly, with any individual member of the Board.

This notice is issued the 19th day of August, 2024.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Arthur J. Wilkins
Chair, Professional Standards Committee

***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;

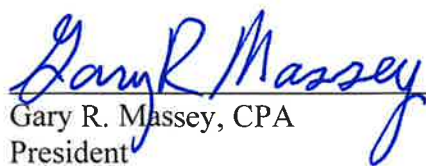
WHEREAS during his tenure he served as NASBA Middle Atlantic Regional Director and as a member of the NASBA Board of Directors, the Relations with Member Boards Committee, and the Uniform Accountancy Act Committee;

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 19th day of August 2024 by the North Carolina State Board of Certified Public Accountant Examiners.



Gary R. Massey, CPA
President

North Carolina State Board of Certified Public Accountant Examiners



Resolution Honoring Cecil E. (Buck) Winslow, Jr.

WHEREAS Cecil E. (Buck) Winslow, Jr., joined the North Carolina State Board of Certified Public Accountant Examiners staff as Licensing Coordinator in September 1986;

WHEREAS his job title was later changed to Licensing Manager;


WHEREAS Cecil E. (Buck) Winslow, Jr., has served as a valuable employee of the Board, a mentor to other Board employees, and other Boards of Accountancy;

WHEREAS he has served as a strong advocate for the protection of the public and the best interests of the CPA profession;

NOW, THEREFORE BE IT RESOLVED, the members of the North Carolina State Board of Certified Public Accountant Examiners thank Cecil E. (Buck) Winslow, Jr., for service to the Board and offer best wishes to him on his September 20, 2024, retirement from the Board.

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 Cecil E. (Buck) Winslow, Jr.

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



Gary R. Massey, CPA
President

Financial Highlights
For the Five Month Period Ended August 31, 2024
Compared to the Five Month Period Ended August 31, 2023

	Budget Var.	Aug-24	Aug-23	Inc. (Dec.)
Total Revenue	\$ 134,240.82	\$ 2,105,983.82	\$ 2,153,316.09	\$ (47,332.27)
■ Total Operating Revenue	\$ 126,519.67	\$ 2,043,093.60	\$ 2,107,439.95	\$ (64,346.35)
❖ Total Net Non Operating Revenue	\$ 7,721.15	\$ 62,890.22	\$ 45,876.14	\$ 17,014.08
○ Total Expenses	\$ 63,919.50	\$ 1,331,776.32	\$ 1,406,021.17	\$ (74,244.85)
Increase(Dec.) Net Assets for Period		\$ 774,207.50	\$ 747,294.92	\$ 26,912.58
Total Checking and Savings		\$ 2,222,734.26	\$ 2,298,079.93	\$ (75,345.67)
Total Assets		\$ 5,662,135.72	\$ 5,555,825.86	\$ 106,309.86
Full-Time/Part-time Employees		12/0	12/0	

Budget:

- Operating revenue was \$126,500 over budget. Certificate fees increased (+\$12k) while Exam fee revenue increased (+\$115k)
- ❖ Non-Operating revenue was over budget by \$7,700 due to increased gift card revenue (+\$1k) and increased interest earnings (+\$6.7k)
- Expenses were over budget by \$64,000. Key variances individually were increased exam costs (+\$97k) and subscriptions (+\$5k); offset by reduced legal expense (-\$11k), reduced postage (-\$10k), reduced salary/benefits (-\$13k), and other general expense item reductions due to timing of payment

Actual:

- Total operating revenue decreased from prior year by \$64,000. Certificate revenue increased by (+\$11K) while exam fee revenue decreased by (-\$77k)
- ❖ Total net non-operating revenue increased this period compared to prior by \$17,000 primarily due increased interest income (+\$16k) and gift card revenue (+\$1k).
- Total expenses decreased from prior period by \$74,000. The decrease can be explained by lower exam fees (-\$50k), legal fees (-\$18k), and postage/printing (-\$26k); offset by increased salary expense (+\$19k), reduced civil penalty collections (+\$3k), and other general expense items

North Carolina State Board of CPA Examiners

Statement of Net Position

As of August 31, 2024

	TOTAL	
	AS OF AUG 31, 2024	AS OF AUG 31, 2023 (PY)
ASSETS		
Current Assets		
Checking/Savings		
1020 Truist Checking Acct	46,431.88	102,652.04
1021 Truist Savings Account	5,080.32	155,206.98
1023 Truist Disciplinary Clearng Acct	1,000.00	3,000.00
1030 Truist Payroll Acct	100.00	100.00
1076 Pinnacle - MMA	1,762,812.21	1,549,704.91
1078 Pinnacle - ICS	407,309.85	487,416.00
Total Checking/Savings	\$2,222,734.26	\$2,298,079.93
Other Current Assets		
1050 CD Investments - Current	351,510.00	250,000.00
1110 Accrued CD Interest	5,795.95	2,119.50
1120 Accounts Receivable	90.77	-790.00
1125 Accts Rec Civil Penalties	0.00	600.00
1130 Lease Receivable - Current	50,362.00	47,406.00
Total Other Current Assets	\$407,758.72	\$299,335.50
Total Current Assets	\$2,630,492.98	\$2,597,415.43
Fixed Assets		
1300 Building	985,976.03	985,976.03
1305 Land	300,000.00	300,000.00
1310 Furniture	61,443.00	61,443.00
1320 Equipment	139,295.50	152,015.45
1325 Data Base Software	180,336.18	180,336.18
1330 Capital Improvements	163,679.96	163,679.96
1335 GL Software Subscription	279,684.00	279,684.00
1390 Accumulated Depreciation	-936,061.67	-878,146.62
1395 Amortization of GL Software	-197,369.00	-94,840.00
Total Fixed Assets	\$976,984.00	\$1,150,148.00
Other Assets		
1080 Wells Fargo Advisors Investment	1,632,978.00	1,448,979.00
1081 Raymond James Investment	417,388.74	304,629.43
1180 Lease Receivable - LT	4,292.00	54,654.00
Total Other Assets	\$2,054,658.74	\$1,808,262.43
TOTAL ASSETS	\$5,662,135.72	\$5,555,825.86

North Carolina State Board of CPA Examiners

Statement of Net Position

As of August 31, 2024

	TOTAL	
	AS OF AUG 31, 2024	AS OF AUG 31, 2023 (PY)
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	0.00	2,285.65
Total Accounts Payable	\$0.00	\$2,285.65
Other Current Liabilities		
2005 Due to Exam Vendors	403,986.13	460,164.20
2011 Accounts Payable Other	2,500.00	2,500.00
2013 GL Software Subscription Payable	82,315.00	184,844.00
2015 Accrued Vacation Current	4,329.17	4,132.17
Total Other Current Liabilities	\$493,130.30	\$651,640.37
Total Current Liabilities	\$493,130.30	\$653,926.02
Long-Term Liabilities		
2020 Accrued Vacation	86,615.27	84,737.27
2310 Deferred Inflow of Resources	54,654.00	102,060.00
Total Long-Term Liabilities	\$141,269.27	\$186,797.27
Total Liabilities	\$634,399.57	\$840,723.29
Net Assets		
3010 Net Assets Invest in Cap Assets	976,984.00	1,150,148.00
3020 Designated for Capital Assets	100,000.00	100,000.00
3031 Designated-Operating Expenses	300,000.00	300,000.00
3040 Designated for Litigation	1,000,000.00	1,000,000.00
3900 Net Assets Undesignated	1,876,544.65	1,417,659.65
Change in Net Assets	774,207.50	747,294.92
Total Net Assets	\$5,027,736.15	\$4,715,102.57
TOTAL LIABILITIES & NET ASSETS	\$5,662,135.72	\$5,555,825.86

North Carolina State Board of CPA Examiners
Statement of Revenues and Expenses - Year-To-Date Comparison
 April - August, 2024

	TOTAL	
	APR - AUG, 2024	APR - AUG, 2023 (PY)
Income		
Certificate Fees		
4110 Certificates - Initial	15,700.00	20,300.00
4120 Certificates - Reciprocal	14,800.00	12,200.00
4140 Certificates - Renewal Fees	1,339,200.00	1,326,180.00
4150 Certificates - Reinst/Revoked	700.00	500.00
4151 Certificates - Reinst/Surr	2,200.00	2,100.00
Total Certificate Fees	1,372,600.00	1,361,280.00
Exam Fee Revenue		
4001 Initial Adm Fees	75,210.00	98,440.00
4002 Re-Exam Adm Fees	77,550.00	85,875.00
4004 Exam Fees Revenue	528,200.40	576,201.80
4070 Transfer Exam Grade Credit	75.00	
4072 Exam Scholarship Coupon	-13,866.80	-16,772.85
Total Exam Fee Revenue	667,168.60	743,743.95
Misc		
4970 Duplicate Certificates	400.00	275.00
4990 Miscellaneous	1,050.00	711.00
Total Misc	1,450.00	986.00
Partnership Fees		
4260 Partnership Registration Fees	50.00	30.00
Total Partnership Fees	50.00	30.00
Professional Corporation Fees		
4250 PC Registration Fees	1,800.00	1,400.00
4251 PC Renewal Fees	25.00	
Total Professional Corporation Fees	1,825.00	1,400.00
Total Income	\$2,043,093.60	\$2,107,439.95
Expenses		
5920 Funded Depreciation	23,750.00	19,750.00
6690 Over & Short	0.40	0.00
Board Travel		
5120 Board Travel - Board Meetings	7,900.88	9,246.71
5123 Board Travel - NASBA Regional	10,589.16	11,830.79
5129 Miscellaneous Board Costs	1,449.51	
5131 Board Travel - Outside Legal	885.77	795.00
Total Board Travel	20,825.32	21,872.50
Building Expenses		
5800 Building Maintenance	1,612.94	713.50

North Carolina State Board of CPA Examiners

Statement of Revenues and Expenses - Year-To-Date Comparison

April - August, 2024

	TOTAL	
	APR - AUG, 2024	APR - AUG, 2023 (PY)
5801 Electricity	4,660.90	3,915.85
5802 Grounds Maintenance	2,923.08	1,968.44
5803 Heat & Air Maintenance	764.00	1,035.95
5804 Improvements		169.73
5807 Janitorial Maintenance	7,710.00	6,425.00
5808 Pest Control Service	150.00	150.00
5809 Security & Fire Alarm	2,509.62	2,204.93
5810 Trash Collection	1,560.66	723.86
5811 Water & Sewer	520.04	624.25
Total Building Expenses	22,411.24	17,931.51
Continuing Education -Staff		
5050 Continuing Education - Staff	595.61	396.00
Total Continuing Education -Staff	595.61	396.00
Exam Postage		
5531 Exam Postage	360.00	240.00
Total Exam Postage	360.00	240.00
Exam Sitting and Grading		
5538 Exam Vendor Expense	483,902.00	532,356.37
5539 Exam Vendor Accommodations	396.00	1,745.27
Total Exam Sitting and Grading	484,298.00	534,101.64
Fringe Benefits		
5031 Retirement - NCLB Contribution	25,980.89	25,001.14
5033 Retirement - NCLB Administr	693.72	1,593.56
5035 Health Ins. Premiums	55,043.21	50,660.32
5036 Medical Reim Plan	9,194.31	12,835.67
5038 Unemployment Claims		200.00
Total Fringe Benefits	90,912.13	90,290.69
Investigation & Hearing Costs		
5222 Investigation Materials	1,337.00	1,298.00
5230 Hearing Costs	230.00	2,410.65
5232 Legal Advertising	514.76	
5250 Administrative Cost Assessed	-2,000.00	-600.00
5260 Civil Penalties Assessed	-7,000.00	-36,000.00
5261 Civil Penalties Remitted	3,622.40	26,864.90
Total Investigation & Hearing Costs	-3,295.84	-6,026.45
Legal Expense		
5140 Legal Counsel - Administrative	21,980.20	20,663.64
5211 Legal Counsel - Litigation		19,040.00
Total Legal Expense	21,980.20	39,703.64

North Carolina State Board of CPA Examiners
Statement of Revenues and Expenses - Year-To-Date Comparison
April - August, 2024

	TOTAL	
	APR - AUG, 2024	APR - AUG, 2023 (PY)
Misc Personnel		
5037 HSA Deduction		-200.00
5092 Misc. Personnel Costs	529.33	395.04
Total Misc Personnel	529.33	195.04
Office Expense		
5320 Payroll Service	915.64	759.78
5360 Telephone	4,041.23	2,542.00
5361 Internet & Website	1,633.50	1,633.50
5390 Clipping Service	388.96	421.40
5400 Computer Prog/Assistance	150.00	150.00
5405 Computer Software Maintenance	90,549.43	87,435.84
5410 Dues	2,092.00	8,141.00
5420 Insurance	9,012.00	8,486.00
5430 Audit Fees		15,000.00
5440 Misc Office Expense	420.00	525.00
5445 Banking Fees	796.48	699.30
5450 Credit Card Fees	52,785.34	51,904.44
Total Office Expense	162,784.58	177,698.26
Per Diem - Board		
5110 Per Diem - Board Meetings	5,300.00	5,050.00
5113 Per Diem - NASBA Regional	1,550.00	1,700.00
5114 Per Diem - NASBA Committees	650.00	100.00
5117 Per Diem - NCACPA/Board		50.00
Total Per Diem - Board	7,500.00	6,900.00
Postage		
5340 Postage - Other	1,622.03	1,100.00
5341 Postage - Newsletter		2,500.00
5342 Postage - Business Reply	770.00	300.00
5343 Postage - Renewal	540.00	1,043.00
5345 Postage - UPS	2,000.00	10,000.00
Total Postage	4,932.03	14,943.00
Printing		
5330 Printing - Other	767.76	3,823.76
5331 Printing - Newsletter		12,648.66
5332 Printing - Certificates	962.50	899.00
Total Printing	1,730.26	17,371.42
Repairs & Maintenance		
5381 Maintenance - Copiers	878.83	780.27
5383 Maintenance - Postage	1,973.00	312.00
Total Repairs & Maintenance	2,851.83	1,092.27

North Carolina State Board of CPA Examiners
Statement of Revenues and Expenses - Year-To-Date Comparison
April - August, 2024

	TOTAL	
	APR - AUG, 2024	APR - AUG, 2023 (PY)
Salaries & Payroll Taxes		
5010 Staff Salaries	434,358.96	416,687.44
5030 FICA Taxes	33,228.57	31,876.53
Total Salaries & Payroll Taxes	467,587.53	448,563.97
Staff Travel		
5061 Staff Travel - Prof Mtgs	211.23	460.32
5070 Staff Travel - NASBA Annual		1,052.80
5071 Staff Travel - NASBA Regional	7,464.28	6,328.08
5073 Staff Travel - NASBA Committee		180.65
5075 Staff Travel - NCACPA Meetings	52.26	
Total Staff Travel	7,727.77	8,021.85
Subscriptions/References		
5370 Subscriptions/References	10,258.20	7,251.60
Total Subscriptions/References	10,258.20	7,251.60
Supplies		
5350 Supplies - Office	2,321.07	2,736.09
5351 Supplies - Copier	202.70	
5352 Supplies - Computer	539.00	669.22
5355 Expendable Equipment	974.96	2,318.92
Total Supplies	4,037.73	5,724.23
Total Expenses	\$1,331,776.32	\$1,406,021.17
NET ORDINARY INCOME	\$711,317.28	\$701,418.78
Other Income		
8200 Rental Income	21,308.65	20,688.03
8250 Gift Card Revenue	6,000.00	5,000.00
Interest Income		
8500 Interest Income - MMAs	27,889.06	14,919.65
8510 Interest Income - CDs	7,692.51	5,268.46
Total Interest Income	35,581.57	20,188.11
Total Other Income	\$62,890.22	\$45,876.14
NET OTHER INCOME	\$62,890.22	\$45,876.14
CHANGE IN NET ASSETS	\$774,207.50	\$747,294.92

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actual

April - August, 2024

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Income			
Certificate Fees			
4110 Certificates - Initial	15,700.00	20,563.64	-4,863.64
4120 Certificates - Reciprocal	14,800.00	13,800.00	1,000.00
4140 Certificates - Renewal Fees	1,339,200.00	1,323,000.00	16,200.00
4150 Certificates - Reinst/Revoked	700.00	763.64	-63.64
4151 Certificates - Reinst/Surr	2,200.00	2,227.28	-27.28
Total Certificate Fees	1,372,600.00	1,360,354.56	12,245.44
Exam Fee Revenue			
4001 Initial Adm Fees	75,210.00	77,342.72	-2,132.72
4002 Re-Exam Adm Fees	77,550.00	67,875.00	9,675.00
4004 Exam Fees Revenue	528,200.40	420,711.56	107,488.84
4070 Transfer Exam Grade Credit	75.00	0.00	75.00
4072 Exam Scholarship Coupon	-13,866.80	-13,876.56	9.76
Total Exam Fee Revenue	667,168.60	552,052.72	115,115.88
Misc			
4970 Duplicate Certificates	400.00	0.00	400.00
4990 Miscellaneous	1,050.00	416.65	633.35
Total Misc	1,450.00	416.65	1,033.35
Partnership Fees			
4260 Partnership Registration Fees	50.00	2,000.00	-1,950.00
Total Partnership Fees	50.00	2,000.00	-1,950.00
Professional Corporation Fees			
4250 PC Registration Fees	1,800.00	1,750.00	50.00
4251 PC Renewal Fees	25.00	0.00	25.00
Total Professional Corporation Fees	1,825.00	1,750.00	75.00
Total Income	\$2,043,093.60	\$1,916,573.93	\$126,519.67
Expenses			
5920 Funded Depreciation	23,750.00	25,000.00	-1,250.00
6690 Over & Short	0.40	0.00	0.40
Board Travel			
5120 Board Travel - Board Meetings	7,900.88	10,450.00	-2,549.12
5123 Board Travel - NASBA Regional	10,589.16	9,400.00	1,189.16
5125 Board Travel - AICPA Council		850.00	-850.00
5129 Miscellaneous Board Costs	1,449.51	0.00	1,449.51
5131 Board Travel - Outside Legal	885.77	1,333.33	-447.56
Total Board Travel	20,825.32	22,033.33	-1,208.01
Building Expenses			
5800 Building Maintenance	1,612.94	1,500.00	112.94
5801 Electricity	4,660.90	5,833.35	-1,172.45
5802 Grounds Maintenance	2,923.08	5,000.00	-2,076.92

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actual

April - August, 2024

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
5803 Heat & Air Maintenance	764.00	875.00	-111.00
5805 Insurance		3,500.00	-3,500.00
5807 Janitorial Maintenance	7,710.00	6,666.65	1,043.35
5808 Pest Control Service	150.00	0.00	150.00
5809 Security & Fire Alarm	2,509.62	1,041.65	1,467.97
5810 Trash Collection	1,560.66	833.35	727.31
5811 Water & Sewer	520.04	666.65	-146.61
Total Building Expenses	22,411.24	25,916.65	-3,505.41
Continuing Education -Staff			
5050 Continuing Education - Staff	595.61	1,250.00	-654.39
Total Continuing Education -Staff	595.61	1,250.00	-654.39
Exam Postage			
5531 Exam Postage	360.00	416.65	-56.65
Total Exam Postage	360.00	416.65	-56.65
Exam Sitting and Grading			
5538 Exam Vendor Expense	483,902.00	386,893.08	97,008.92
5539 Exam Vendor Accommodations	396.00	0.00	396.00
Total Exam Sitting and Grading	484,298.00	386,893.08	97,404.92
Fringe Benefits			
5031 Retirement - NCLB Contribution	25,980.89	26,344.64	-363.75
5033 Retirement - NCLB Administr	693.72	2,000.00	-1,306.28
5035 Health Ins. Premiums	55,043.21	54,454.90	588.31
5036 Medical Reim Plan	9,194.31	15,118.31	-5,924.00
Total Fringe Benefits	90,912.13	97,917.85	-7,005.72
Investigation & Hearing Costs			
5222 Investigation Materials	1,337.00	1,458.35	-121.35
5230 Hearing Costs	230.00	2,083.35	-1,853.35
5232 Legal Advertising	514.76	0.00	514.76
5250 Administrative Cost Assessed	-2,000.00	-1,041.65	-958.35
5260 Civil Penalties Assessed	-7,000.00	-3,125.00	-3,875.00
5261 Civil Penalties Remitted	3,622.40	0.00	3,622.40
Total Investigation & Hearing Costs	-3,295.84	-624.95	-2,670.89
Legal Expense			
5140 Legal Counsel - Administrative	21,980.20	26,666.65	-4,686.45
5211 Legal Counsel - Litigation		6,250.00	-6,250.00
Total Legal Expense	21,980.20	32,916.65	-10,936.45
Misc Personnel			
5092 Misc. Personnel Costs	529.33	1,666.65	-1,137.32
Total Misc Personnel	529.33	1,666.65	-1,137.32
Office Expense			
5301 Equipment Rent		60.00	-60.00
5320 Payroll Service	915.64	875.00	40.64

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actual

April - August, 2024

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
5360 Telephone	4,041.23	3,333.35	707.88
5361 Internet & Website	1,633.50	1,666.65	-33.15
5390 Clipping Service	388.96	625.00	-236.04
5400 Computer Prog/Assistance	150.00	416.65	-266.65
5405 Computer Software Maintenance	90,549.43	66,250.00	24,299.43
5410 Dues	2,092.00	4,687.50	-2,595.50
5420 Insurance	9,012.00	6,666.67	2,345.33
5430 Audit Fees		16,000.00	-16,000.00
5435 Consulting Services		1,041.65	-1,041.65
5440 Misc Office Expense	420.00	0.00	420.00
5445 Banking Fees	796.48	1,666.65	-870.17
5448 Interest Expense - GL Software		2,916.65	-2,916.65
5450 Credit Card Fees	52,785.34	49,000.00	3,785.34
Total Office Expense	162,784.58	155,205.77	7,578.81
Per Diem - Board			
5110 Per Diem - Board Meetings	5,300.00	5,312.50	-12.50
5111 Per Diem - Prof Meetings		1,458.35	-1,458.35
5113 Per Diem - NASBA Regional	1,550.00	0.00	1,550.00
5114 Per Diem - NASBA Committees	650.00	0.00	650.00
5116 Per Diem - NCACPA Annual		950.00	-950.00
5117 Per Diem - NCACPA/Board		233.34	-233.34
5119 Per Diem - Miscellaneous		233.34	-233.34
Total Per Diem - Board	7,500.00	8,187.53	-687.53
Postage			
5340 Postage - Other	1,622.03	1,250.00	372.03
5341 Postage - Newsletter		416.65	-416.65
5342 Postage - Business Reply	770.00	625.00	145.00
5343 Postage - Renewal	540.00	833.35	-293.35
5345 Postage - UPS	2,000.00	11,666.65	-9,666.65
Total Postage	4,932.03	14,791.65	-9,859.62
Printing			
5330 Printing - Other	767.76	1,875.00	-1,107.24
5331 Printing - Newsletter		416.65	-416.65
5332 Printing - Certificates	962.50	1,458.35	-495.85
Total Printing	1,730.26	3,750.00	-2,019.74
Repairs & Maintenance			
5381 Maintenance - Copiers	878.83	833.35	45.48
5383 Maintenance - Postage	1,973.00	833.35	1,139.65
Total Repairs & Maintenance	2,851.83	1,666.70	1,185.13
Salaries & Payroll Taxes			
5010 Staff Salaries	434,358.96	439,736.63	-5,377.67
5030 FICA Taxes	33,228.57	33,649.23	-420.66

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actual

April - August, 2024

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Total Salaries & Payroll Taxes	467,587.53	473,385.86	-5,798.33
Staff Travel			
5061 Staff Travel - Prof Mtgs	211.23	0.00	211.23
5071 Staff Travel - NASBA Regional	7,464.28	7,275.00	189.28
5075 Staff Travel - NCACPA Meetings	52.26	0.00	52.26
Total Staff Travel	7,727.77	7,275.00	452.77
Subscriptions/References			
5370 Subscriptions/References	10,258.20	5,000.00	5,258.20
Total Subscriptions/References	10,258.20	5,000.00	5,258.20
Supplies			
5350 Supplies - Office	2,321.07	2,958.35	-637.28
5351 Supplies - Copier	202.70	395.85	-193.15
5352 Supplies - Computer	539.00	395.85	143.15
5355 Expendable Equipment	974.96	1,458.35	-483.39
Total Supplies	4,037.73	5,208.40	-1,170.67
Total Expenses	\$1,331,776.32	\$1,267,856.82	\$63,919.50
NET OPERATING INCOME	\$711,317.28	\$648,717.11	\$62,600.17
Other Income			
8200 Rental Income	21,308.65	21,353.89	-45.24
8250 Gift Card Revenue	6,000.00	5,000.00	1,000.00
Interest Income			
8500 Interest Income - MMAs	27,889.06	14,590.36	13,298.70
8510 Interest Income - CDs	7,692.51	14,224.82	-6,532.31
Total Interest Income	35,581.57	28,815.18	6,766.39
Total Other Income	\$62,890.22	\$55,169.07	\$7,721.15
NET OTHER INCOME	\$62,890.22	\$55,169.07	\$7,721.15
CHANGE IN NET ASSETS	\$774,207.50	\$703,886.18	\$70,321.32

Status of Periodic Rules Review
no handout

NASBA Committee Reports
No Handout

Relations With Member Boards
Agenda – Regional Conference Call Questions & Information
August/September 2024

1. Introductions & BOD Highlights (Regional Director)

General introductions from each jurisdiction present on the call.

2. Tell us about one significant issue having an impact on your Board.

Mr. Massey shared that our most significant issues are related to staff transition (tenured employees retiring), Board transition (long-standing Board members have expiring terms and bringing newly appointed members up to speed), and continuous work with our licensing database provider to modernize Board operations.

3. Focus Questions

1. What is your board hearing/dealing with when it comes to Private Equity? If anything, how are you handling it?

Mr. Massey reported that NC needs to bring its Alternative Business Structure (ABS) guidelines up to date, with the focus being on transparency. From a public protection aspect, the influx of Private Equity means ensuring that the public is aware of the entities involved and their interrelationships in the performance of various service lines. He also reported that we are waiting on the North Carolina Attorney General's office for a formal opinion on questions posed by the Board related to ESOP activities.

2. In addition to the Private Equity Webinar presentation that recently took place (8/8/24), what additional information on the topic, from NASBA, would be helpful?

At this time, it is more about reviewing the Board's rules and general statutes as to how best to address the matter. NASBA could collect and summarize information on how each jurisdiction addresses the matter so that some uniformity could be a goal in moving forward.

3. The AICPA's National Pipeline Advisory Group (NPAG) report contains a number of recommendations on how Boards can participate in helping alleviate pipeline issues:

- a. Early testing before having a degree (i.e., Candidates who completed the required audit coursework could elect to take AUD).

NC has a rule that candidates conditionally qualify to sit for the exam if they graduate within 120 days of the application approval (final grades must appear on a transcript that is submitted to the Board after graduation). This seems to be a different ask than the example provided above. While the AUD section presents to stand alone, AUD, as well as the other sections of the exam, tend to build upon a variety of coursework taken by the candidate. It is something that the Board could consider if our educational partners think it would lead to viable outcomes.

- b. Centralized exam data that could be used by specific outside organizations (examples: NASBA, AICPA, State Societies....) to assist in targeting all candidates in the pipeline with a consistent and timely message.

NC does not currently share candidate data and would probably not do so without candidates providing a written release. The term "centralized" could mean generic data, or it could be more specific. More definitive information would be needed to evaluate the data usage, including a better understanding of the goal of collecting and providing this information to outside organizations.

- c. Allowing accounting review courses to count towards for education credit.

The Board would allow accounting review courses to count towards the current 150-hour educational requirement as long as the credit hours are recognized on a transcript. This would apply to licensure only as accounting review courses do not meet the Board's current concentration in accounting hours requirement.

What are your board's thoughts on the above?

4. During NASBA's recent Regional Forums held on 8/22-23/24, Chair Stephanie Saunders covered the recent activities of NASBA's PLTF and UAA committees, and a pathway they have been exploring.

	Two Years of Experience	
Bachelor's Degree	Professional Experience Program (PEP)*	
Concentration of Aud/ Acct & Business	1-Year Program	1-Year of General Experience

* PEP is a placeholder – Program name will change at a later date.

- a. Is your board in support of the additional pathway as presented and why?

No. The NC Board would consider any viable options to assist CPA licensing candidates, including additional pathways. However, there are some initial concerns with the enhanced experience model as presented. This model appears to add additional complexities for exam candidates and licensed CPAs, as well as unnecessary infrastructure at NASBA to accommodate oversight of this proposed program. The basic 150-hour/1 year of experience or 120-hour/2 years of experience format is straightforward and does not need the additional model to be a successful alternative. As the additional pathway is explained, it's difficult to see this as something different than what should already be occurring in a formalized supervision model, and it tracks closely with the 120 hour/2 years of experience model. In addition, currently, licensed CPAs are only identifying that CPA candidates have achieved experience timeframes. This model would require licensed CPAs (market participants) to certify obtainment of skill levels as a requirement for entry into the profession, which could be identified as a market entry barrier. Skills obtained by candidates will vary greatly depending on the business or industry and the size of the organization of the supervising CPA. Individuals must possess the core competencies to pass the CPA exam.

- b. Did the presentation provide ample context surrounding the 1-year Experience Program?

The presentation provided a baseline; however, there still appears to be some evolving pieces that require further development. Concern continues as to the unnecessary complexities of the proposed enhanced experience model.

- c. Does your board need additional information or have additional questions that NASBA can address?

It appears that a number of jurisdictions are already moving forward with alternative pathway models that differ from this presentation. It would benefit all jurisdictions to have that information summarized and available in one place. This would allow jurisdictions to review and compare the actions that are either being taken or being considered.

5. What other information on important issue(s) would you like NASBA to provide to assist your board?

Nothing at this time.

4. Reminder

1. **Potential UAA Exposure Draft – *The NC Board will respond to this draft.***
2. **NASBA Annual Meeting in Orlando, FL: October 27-30, 2024 – *The NC Board should be well represented at this meeting.***



STATE ETHICS COMMISSION

POST OFFICE BOX 27685

RALEIGH, NC 27611

PHONE: 919-814-3600

Via Email

June 21, 2024

The Honorable Roy A. Cooper III
Governor of North Carolina
20301 Mail Service Center
Raleigh, North Carolina 27699-0301

**Re: Evaluation of Statement of Economic Interest Filed by Dr. Kecia Williams Smith
North Carolina State Board of Certified Public Accountant Examiners**

Dear Governor Cooper:

Our office has received **Dr. Kecia Williams Smith's** 2024 Statement of Economic Interest as a prospective appointee to the **North Carolina State Board of Certified Public Accountant Examiners (the "Board")**. We have reviewed it for actual and potential conflicts of interest pursuant to Chapter 138A of the North Carolina General Statutes ("N.C.G.S."), also known as the State Government Ethics Act (the "Act").

Compliance with the Act and avoidance of conflicts of interest in the performance of public duties are the responsibilities of every covered person, regardless of this letter's contents. This letter, meanwhile, is not meant to impugn the integrity of the covered person in any way. This letter is required by N.C.G.S. § 138A-28(a) and is designed to educate the covered person as to potential issues that could merit particular attention. Advice on compliance with the Act is available to certain public servants and legislative employees under N.C.G.S. § 138A-13.

We did not find an actual conflict of interest but found the potential for a conflict of interest. The potential conflict identified does not prohibit service on this entity.

The North Carolina State Board of Certified Public Accountant Examiners is responsible for the certification of persons engaged as public accountants in North Carolina. The Board has authority to administer certification examinations, issue, renew and revoke certifications, and otherwise regulate certified public accountants.

The Act establishes ethical standards for certain public servants and prohibits public servants from: (1) using their positions for their financial benefit or for the benefit of their extended family or business, N.C.G.S. § 138A-31; and (2) participating in official actions from which they or certain associated persons might receive a reasonably foreseeable financial benefit, N.C.G.S. § 138A-36(a). The Act also requires public servants to take appropriate steps to remove themselves from proceedings in which their impartiality might reasonably be questioned due to a familial, personal, or financial relationship with a participant in those proceedings. N.C.G.S. § 138A-36(c).

Dr. Smith would fill the role of a certified public accountant serving on the Board. Because she is licensed by the Board she has the potential for a conflict of interest. Accordingly, Dr. Smith you exercise appropriate caution in the performance of her public duties should issues involving her certification or the certification of any of her colleagues come before the Board for official action.

In addition to the conflict standards noted above, the Act prohibits public servants from accepting gifts from (1) a lobbyist or lobbyist principal, (2) a person or entity that is seeking to do business with the public servant's agency, is regulated or controlled by that agency, or has financial interests that might be affected by their official actions, or (3) anyone in return for being influenced in the discharge of their official responsibilities. N.C.G.S. § 138A-32. Exceptions to the gifts restrictions are set out in N.C.G.S. § 138A-32(e).

When this letter cites an actual or potential conflict of interest under N.C.G.S. § 138A-24(e), the conflict must be recorded in the minutes of the applicable board and brought to the membership's attention by the board's chair as often as necessary to remind all members of the conflict and to help ensure compliance with the Act. N.C.G.S. § 138A-15(c).

Finally, the Act mandates that all public servants attend an ethics and lobbying education presentation. N.C.G.S. § 138A-14. Please review the attached document for additional information concerning this requirement.

Please contact our office if you have any questions concerning our evaluation or the ethical standards governing public servants under the Act.

Sincerely,

A handwritten signature in cursive script that reads "Mary Roerden".

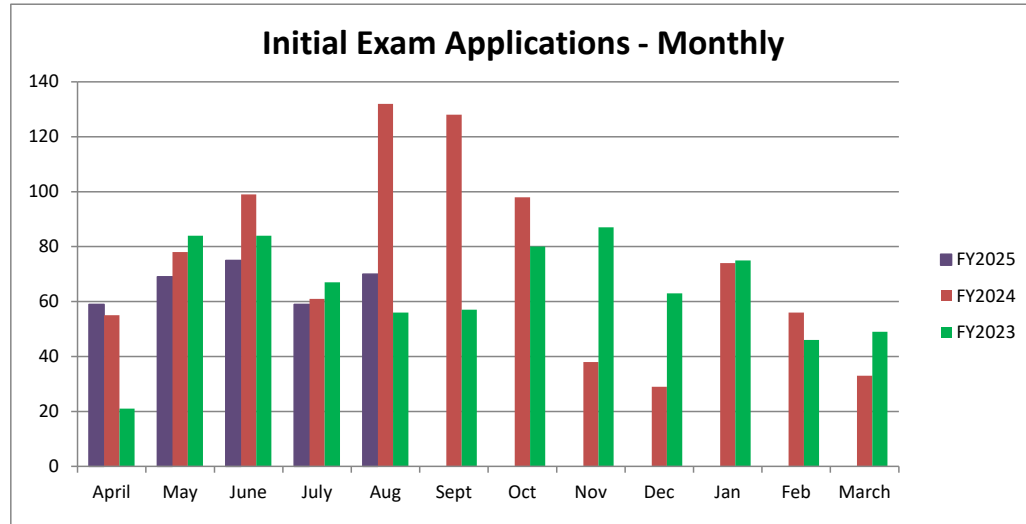
Mary Roerden, SEI Unit
State Ethics Commission

cc: Dr. Kecia Williams Smith
Attachment: Ethics Education Guide

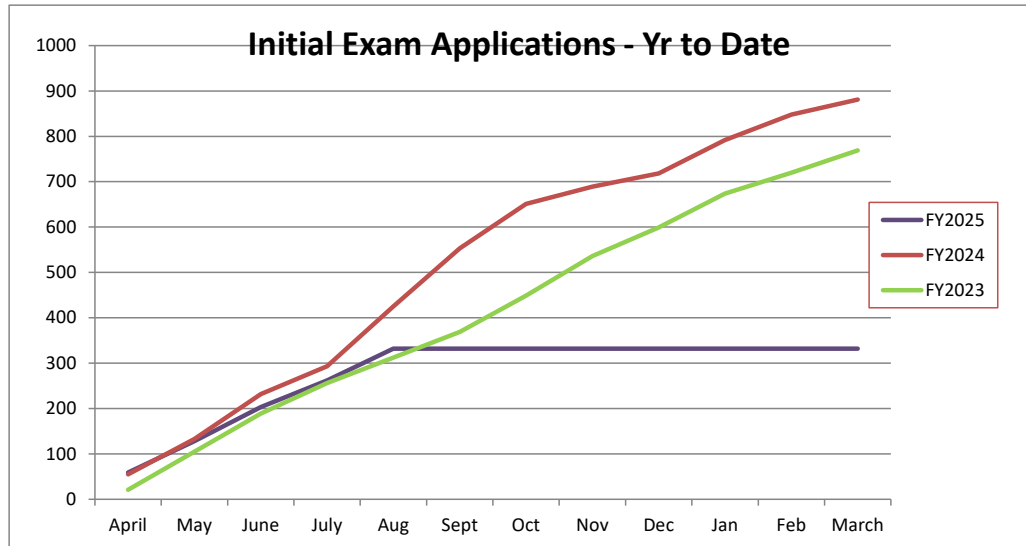
NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Exam Applications					
IntEx	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	59	55	21	52	14
May	69	78	84	55	59
June	75	99	84	56	87
July	59	61	67	58	71
Aug	70	132	56	37	18
Sept	0	128	57	37	56
Oct	0	98	80	68	85
Nov	0	38	87	90	78
Dec	0	29	63	67	61
Jan	0	74	75	81	66
Feb	0	56	46	54	66
March	0	33	49	56	46

Avg	66	73	64	59	59
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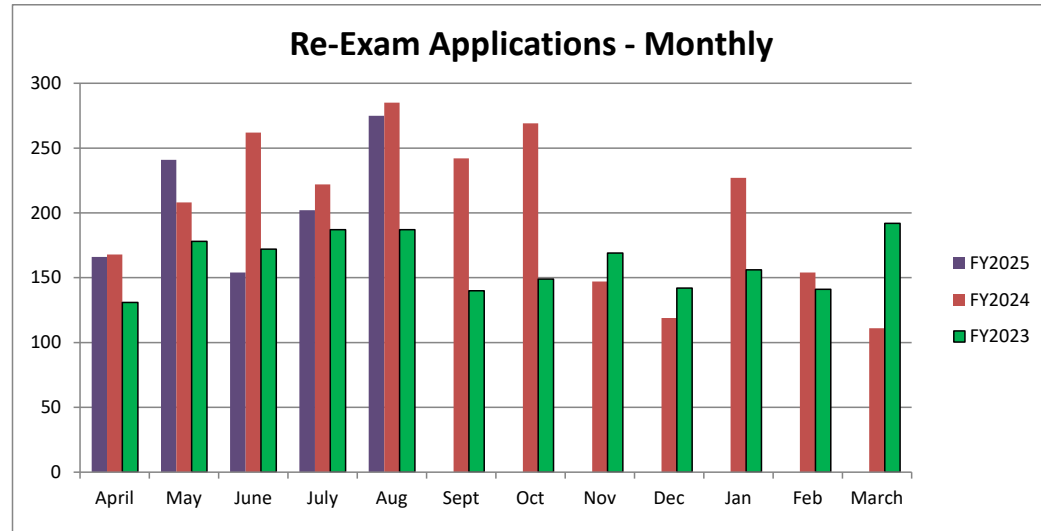


Exam Applications					
IntEx	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	59	55	21	52	14
May	128	133	105	107	73
June	203	232	189	163	160
July	262	293	256	221	231
Aug	332	425	312	258	249
Sept	332	553	369	295	305
Oct	332	651	449	363	390
Nov	332	689	536	453	468
Dec	332	718	599	520	529
Jan	332	792	674	601	595
Feb	332	848	720	655	661
March	332	881	769	711	707

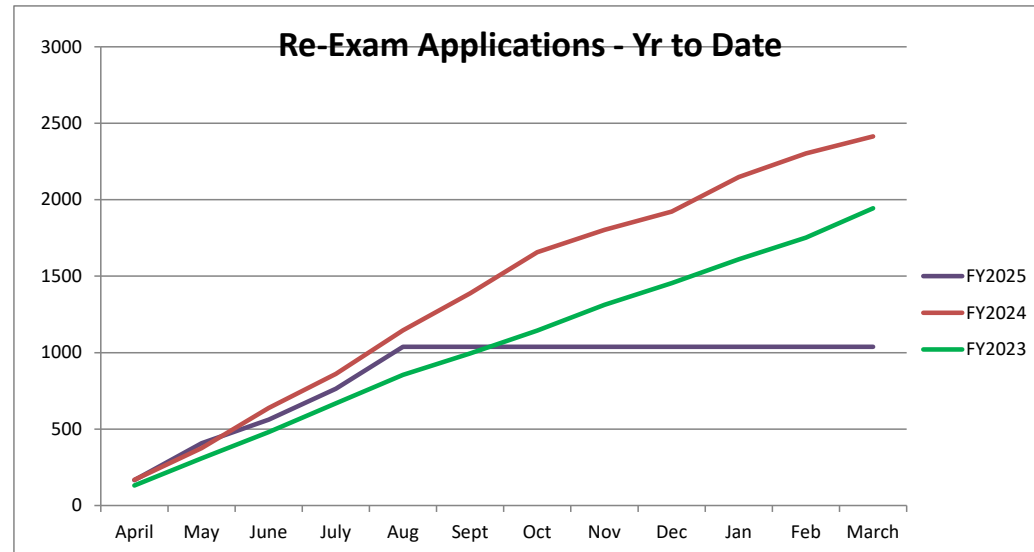


NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics

Exam Applications					
Re-Ex	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	166	168	131	164	84
May	241	208	178	186	174
June	154	262	172	182	176
July	202	222	187	177	150
Aug	275	285	187	168	79
Sept	0	242	140	111	215
Oct	0	269	149	139	155
Nov	0	147	169	152	145
Dec	0	119	142	110	146
Jan	0	227	156	134	150
Feb	0	154	141	110	142
March	0	111	192	141	147
Avg	208	201	162	148	147

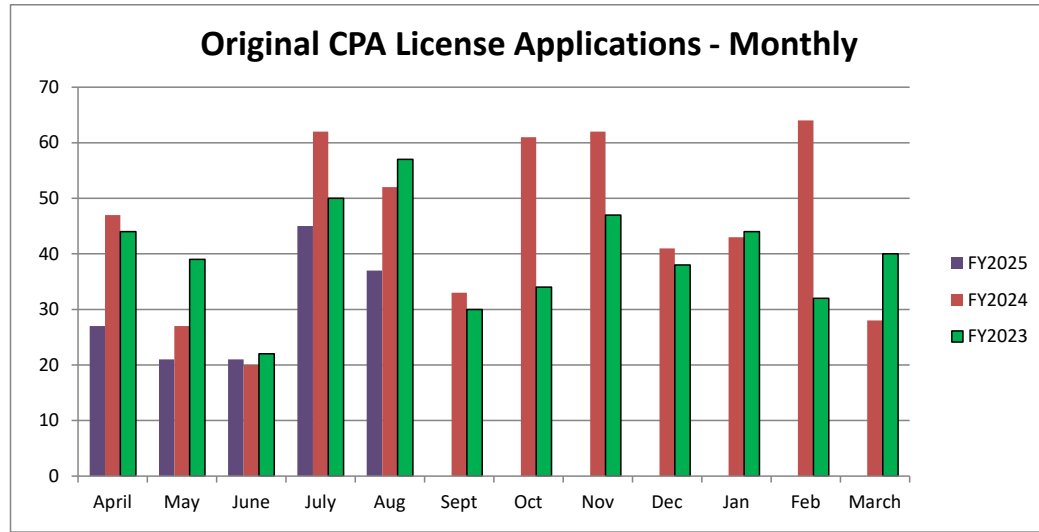


Exam Applications					
Re-Ex	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	166	168	131	164	84
May	407	376	309	350	258
June	561	638	481	532	434
July	763	860	668	709	584
Aug	1038	1145	855	877	663
Sept	1038	1387	995	988	878
Oct	1038	1656	1144	1127	1033
Nov	1038	1803	1313	1279	1178
Dec	1038	1922	1455	1389	1324
Jan	1038	2149	1611	1523	1474
Feb	1038	2303	1752	1633	1616
March	1038	2414	1944	1774	1763

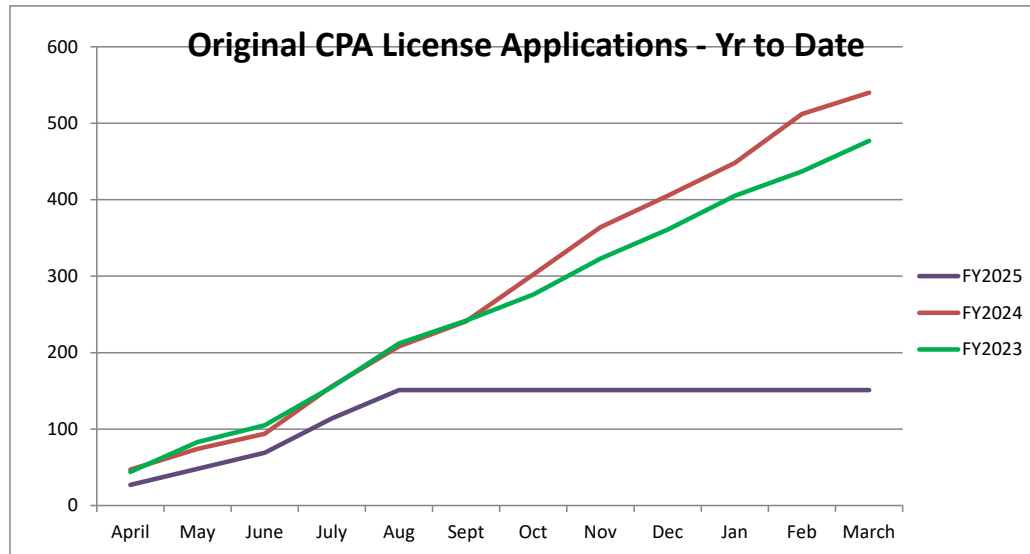


NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics

License Applications					
OrgL	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	27	47	44	41	14
May	21	27	39	50	0
June	21	20	22	0	0
July	45	62	50	75	48
Aug	37	52	57	31	32
Sept	0	33	30	42	43
Oct	0	61	34	46	47
Nov	0	62	47	48	56
Dec	0	41	38	32	46
Jan	0	43	44	60	72
Feb	0	64	32	47	78
March	0	28	40	30	31
Avg	30	45	40	42	39

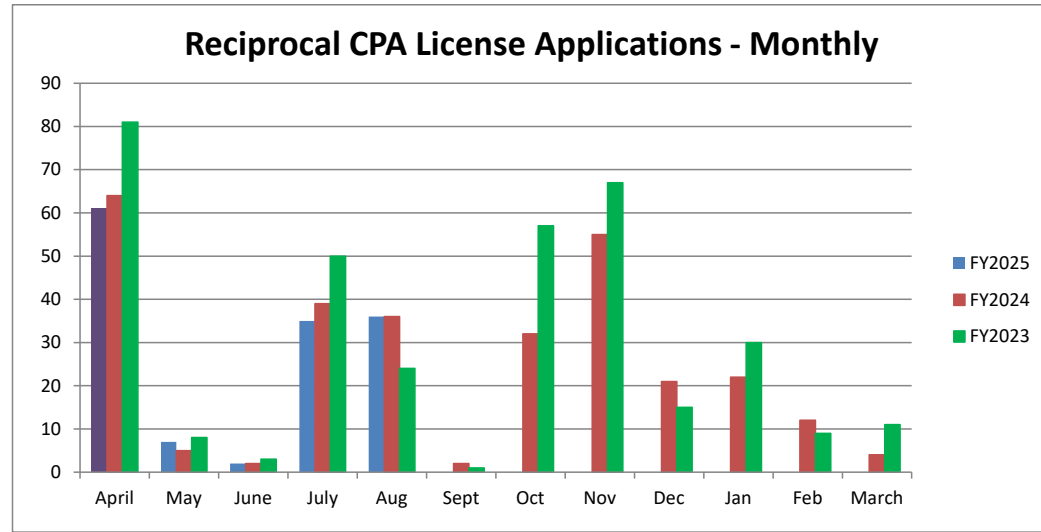


License Applications					
OrgL	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	27	47	44	41	14
May	48	74	83	91	14
June	69	94	105	91	14
July	114	156	155	166	62
Aug	151	208	212	197	94
Sept	151	241	242	239	137
Oct	151	302	276	285	184
Nov	151	364	323	333	240
Dec	151	405	361	365	286
Jan	151	448	405	425	358
Feb	151	512	437	472	436
March	151	540	477	502	467

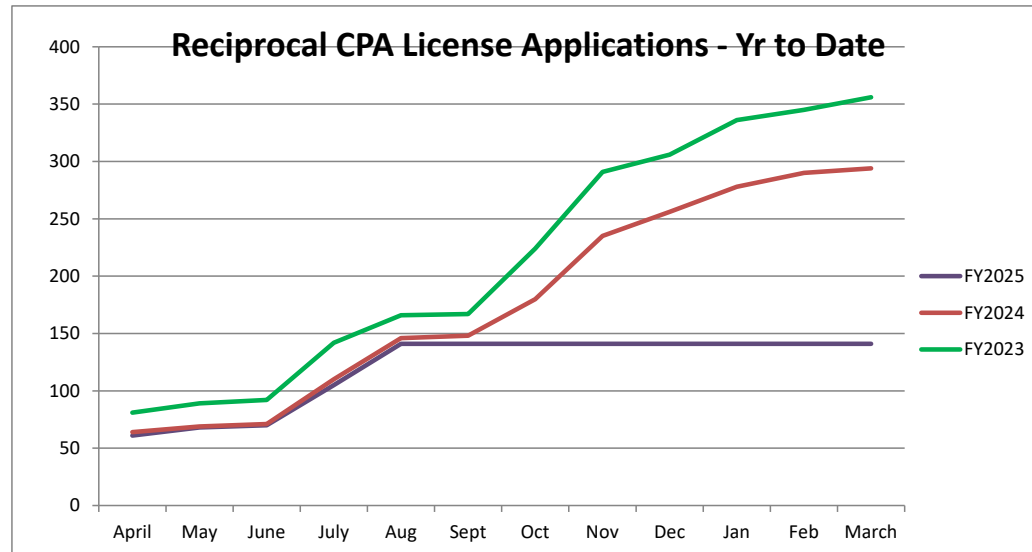


NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics

License Applications					
Recp	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	61	64	81	55	57
May	7	5	8	7	7
June	2	2	3	1	0
July	35	39	50	39	31
Aug	36	36	24	37	27
Sept	0	2	1	2	3
Oct	0	32	57	47	44
Nov	0	55	67	74	61
Dec	0	21	15	27	10
Jan	0	22	30	33	22
Feb	0	12	9	11	4
March	0	4	11	7	0
Avg	28	25	30	28	22

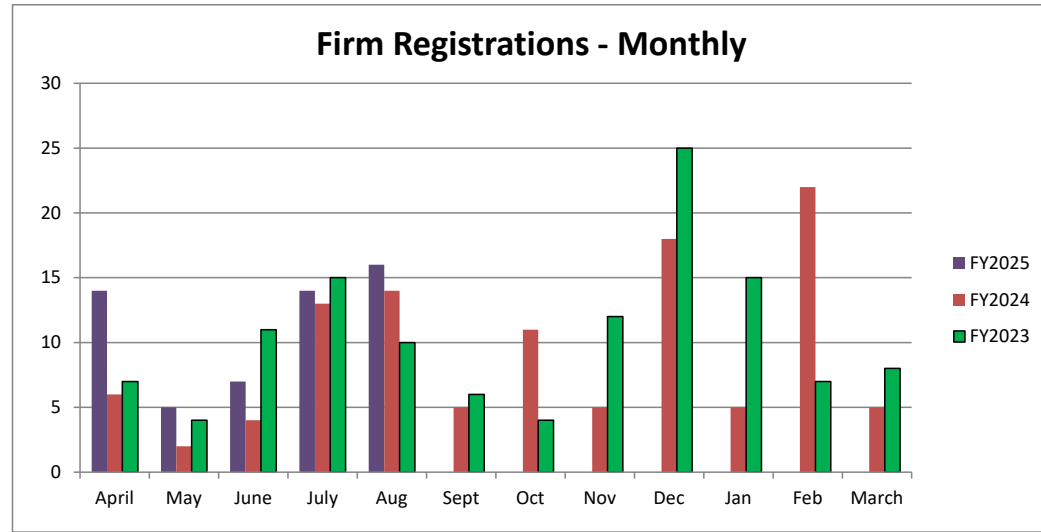


License Applications					
Recp	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	61	64	81	55	57
May	68	69	89	62	64
June	70	71	92	63	64
July	105	110	142	102	95
Aug	141	146	166	139	122
Sept	141	148	167	141	125
Oct	141	180	224	188	169
Nov	141	235	291	262	230
Dec	141	256	306	289	240
Jan	141	278	336	322	262
Feb	141	290	345	333	266
March	141	294	356	340	266

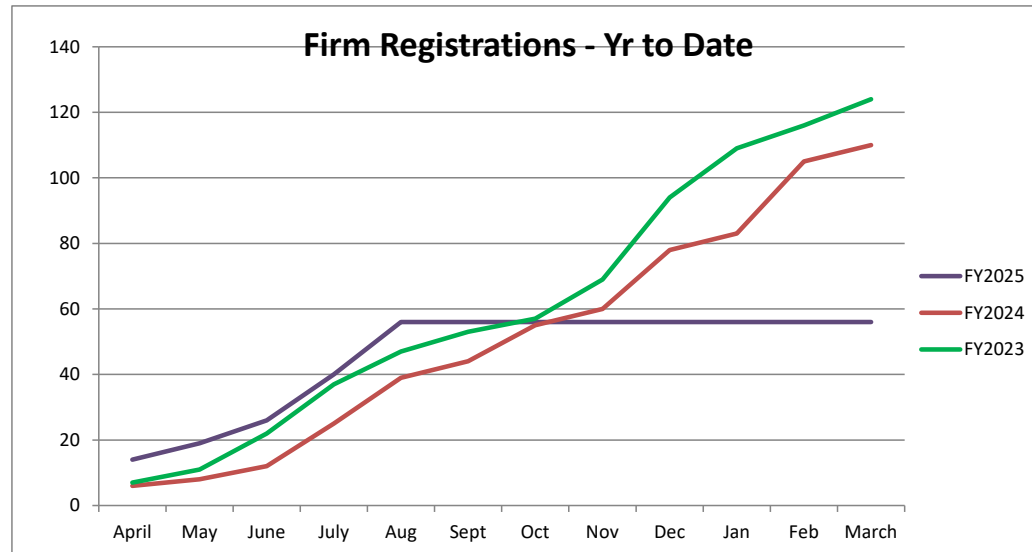


NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics

Firm Registration					
Firm	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	14	6	7	7	3
May	5	2	4	4	12
June	7	4	11	11	10
July	14	13	15	15	10
Aug	16	14	10	10	14
Sept	0	5	6	6	11
Oct	0	11	4	4	7
Nov	0	5	12	12	6
Dec	0	18	25	25	9
Jan	0	5	15	15	20
Feb	0	22	7	7	8
March	0	5	8	8	16
Avg	11	9	10	10	11

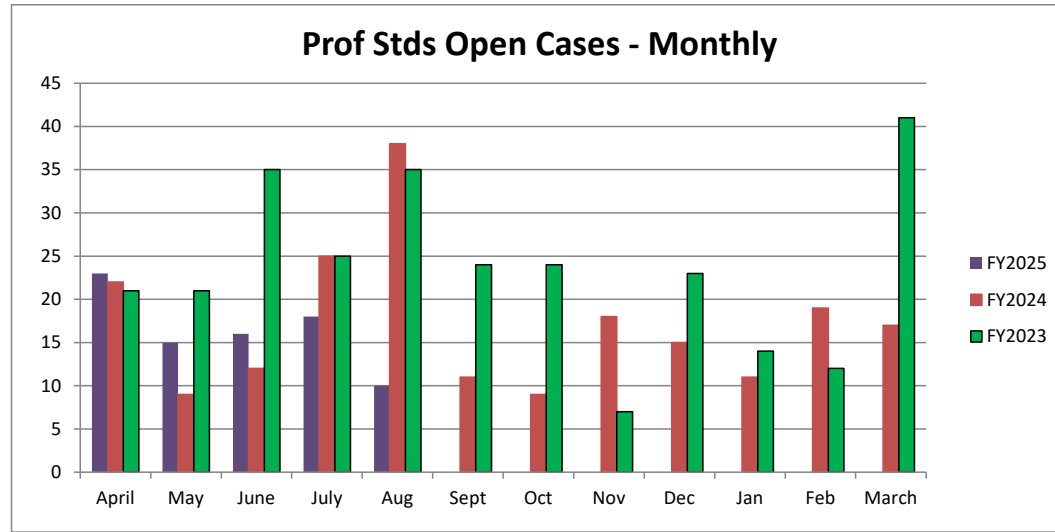


Firm Registration					
Firm	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	14	6	7	7	3
May	19	8	11	11	15
June	26	12	22	22	25
July	40	25	37	37	35
Aug	56	39	47	47	49
Sept	56	44	53	53	60
Oct	56	55	57	57	67
Nov	56	60	69	69	73
Dec	56	78	94	94	82
Jan	56	83	109	109	102
Feb	56	105	116	116	110
March	56	110	124	124	126

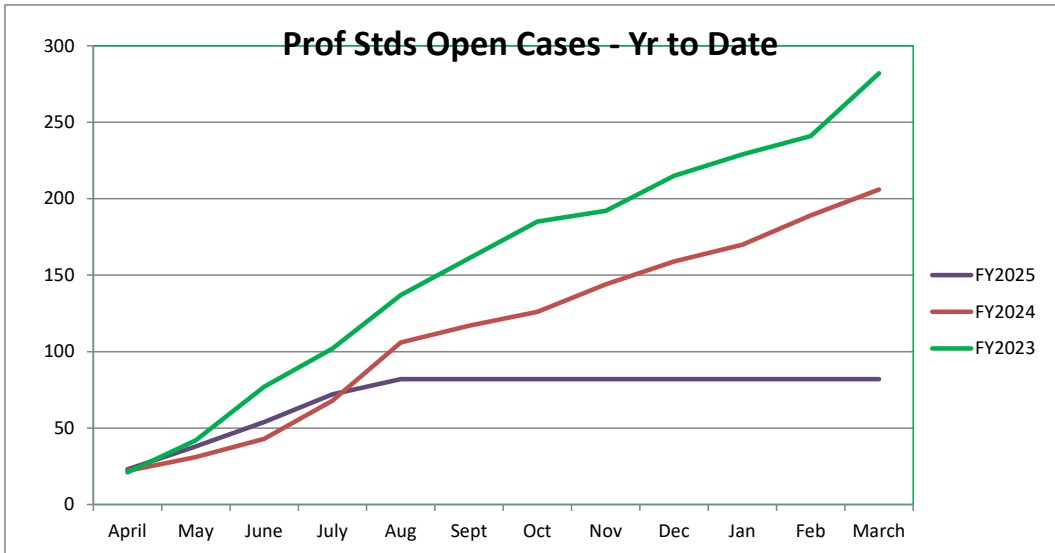


**NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics**

Prf Stds Cases					
Open	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	23	22	21	9	7
May	15	9	21	8	9
June	16	12	35	37	12
July	18	25	25	18	30
Aug	10	38	35	18	27
Sept	0	11	24	13	13
Oct	0	9	24	19	17
Nov	0	18	7	21	10
Dec	0	15	23	11	13
Jan	0	11	14	31	21
Feb	0	19	12	33	12
March	0	17	41	38	29
Avg	16	17	24	21	17

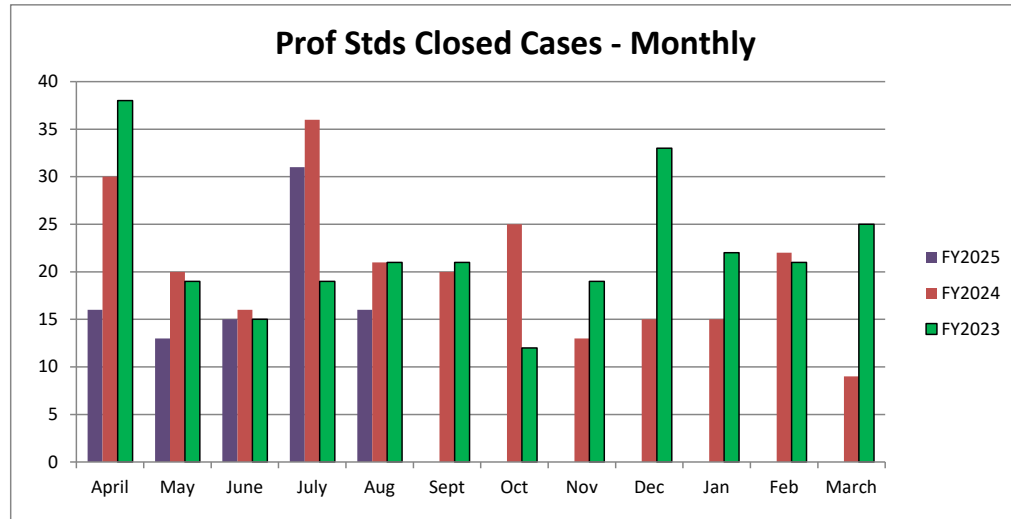


Prf Stds Cases					
Open	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	23	22	21	9	7
May	38	31	42	17	16
June	54	43	77	54	28
July	72	68	102	72	58
Aug	82	106	137	90	85
Sept	82	117	161	103	98
Oct	82	126	185	122	115
Nov	82	144	192	143	125
Dec	82	159	215	154	138
Jan	82	170	229	185	159
Feb	82	189	241	218	171
March	82	206	282	256	200

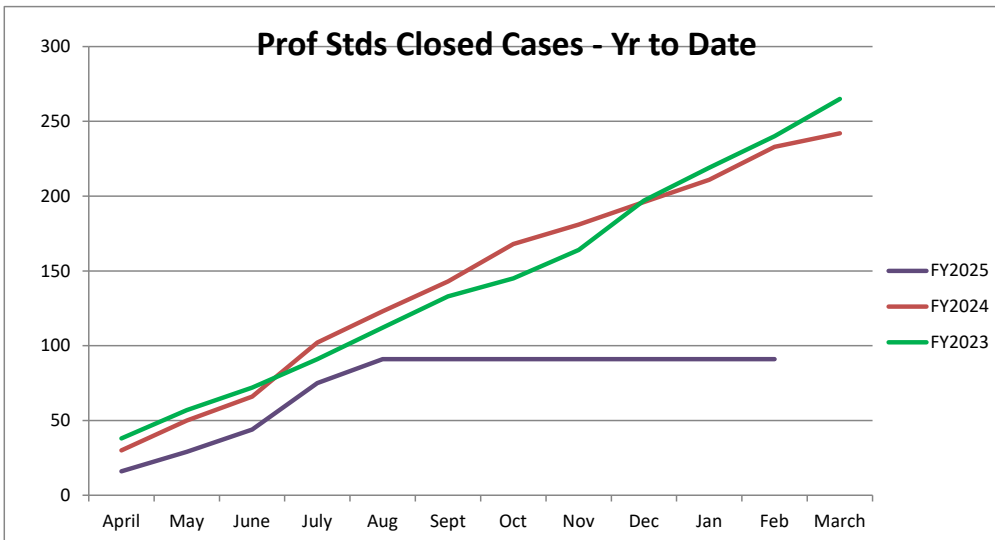


**NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics**

Prf Stds Cases					
Closed	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	16	30	38	23	17
May	13	20	19	4	23
June	15	16	15	17	23
July	31	36	19	21	23
Aug	16	21	21	18	16
Sept	0	20	21	35	17
Oct	0	25	12	17	12
Nov	0	13	19	14	24
Dec	0	15	33	9	12
Jan	0	15	22	18	19
Feb	0	22	21	29	27
March	0	9	25	23	17
Avg	18	20	22	19	19

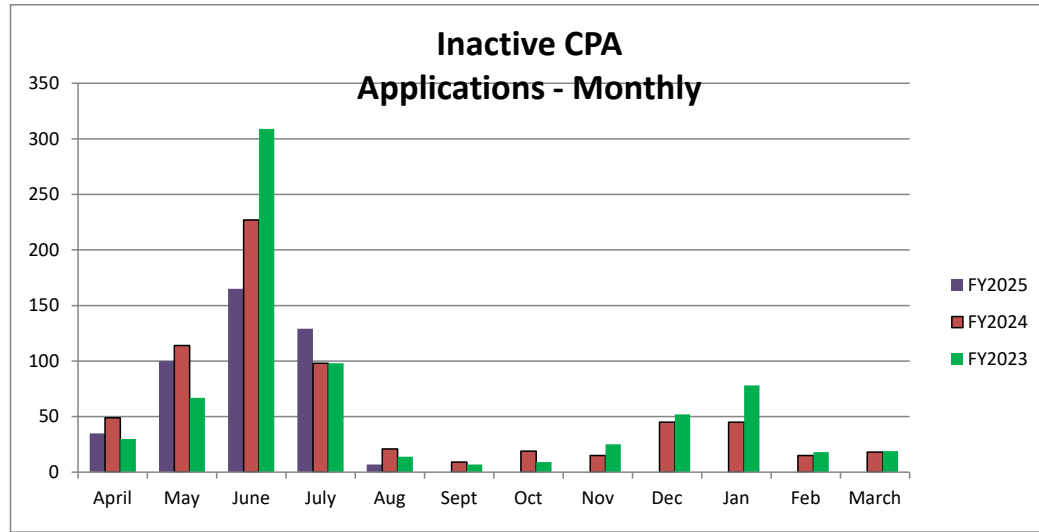


Prf Stds Cases					
Closed	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	16	30	38	23	17
May	29	50	57	27	40
June	44	66	72	44	63
July	75	102	91	65	86
Aug	91	123	112	83	102
Sept	91	143	133	118	119
Oct	91	168	145	135	131
Nov	91	181	164	149	155
Dec	91	196	197	158	167
Jan	91	211	219	176	186
Feb	91	233	240	205	213
March	91	242	265	228	230

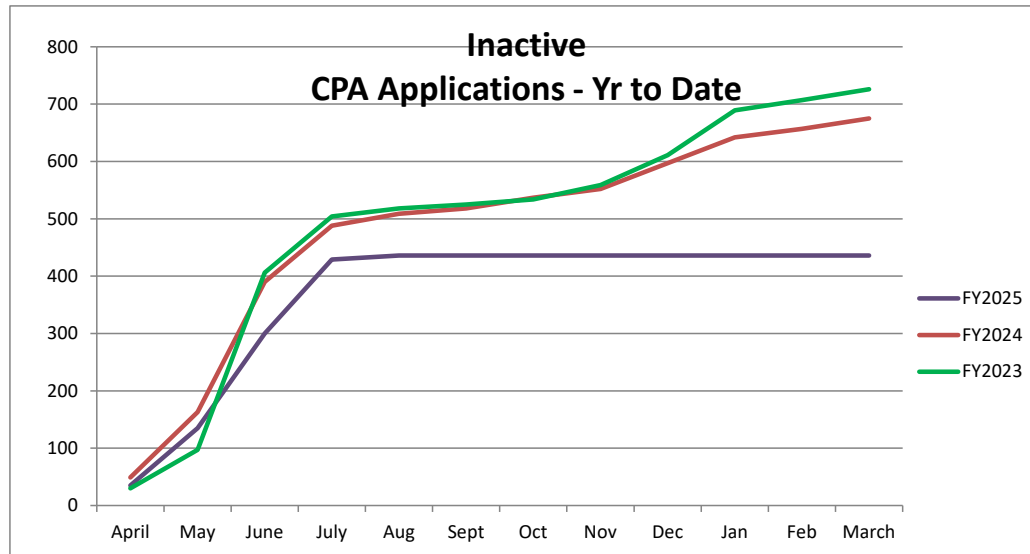


NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics

Inactive Applications					
InAct	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	35	49	30	23	17
May	100	114	67	54	88
June	165	227	309	281	234
July	129	98	98	105	116
Aug	7	21	14	18	7
Sept	0	9	7	10	6
Oct	0	19	9	21	13
Nov	0	15	25	29	21
Dec	0	45	52	59	55
Jan	0	45	78	69	53
Feb	0	15	18	19	9
March	0	18	19	32	21
Avg	87	56	61	60	53

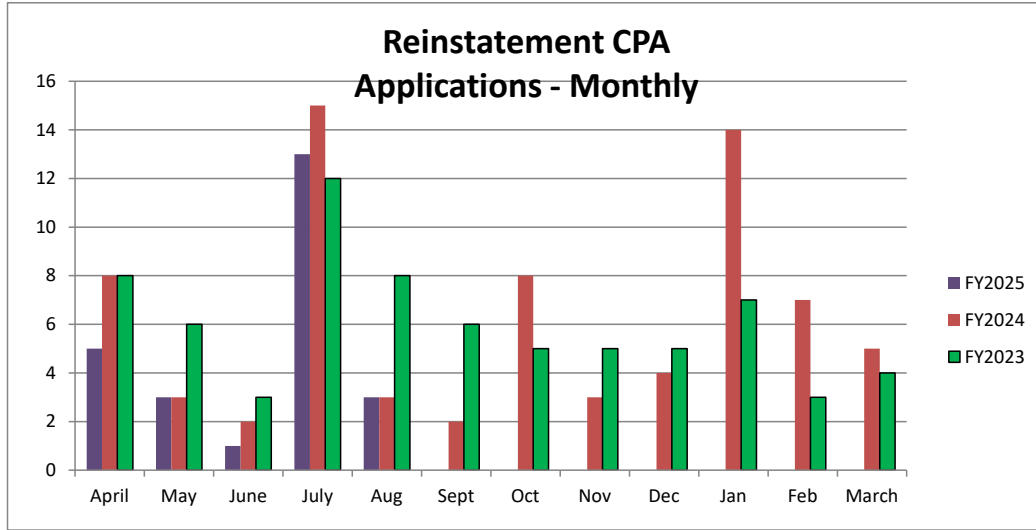


Inactive Applications					
InAct	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	35	49	30	23	17
May	135	163	97	77	105
June	300	390	406	358	339
July	429	488	504	463	455
Aug	436	509	518	481	462
Sept	436	518	525	491	468
Oct	436	537	534	512	481
Nov	436	552	559	541	502
Dec	436	597	611	600	557
Jan	436	642	689	669	610
Feb	436	657	707	688	619
March	436	675	726	720	640

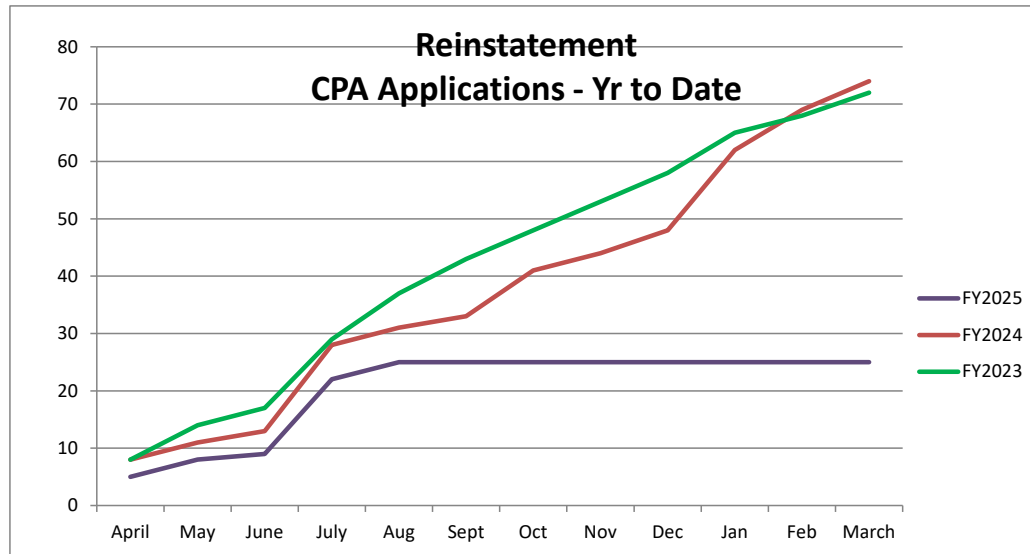


**NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics**

Reinstatement Applications					
Re-Inst	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	5	8	8	6	1
May	3	3	6	1	4
June	1	2	3	0	4
July	13	15	12	13	11
Aug	3	3	8	2	5
Sept	0	2	6	4	5
Oct	0	8	5	7	4
Nov	0	3	5	6	6
Dec	0	4	5	7	5
Jan	0	14	7	6	7
Feb	0	7	3	6	14
March	0	5	4	5	6
Avg	5	6	6	5	6

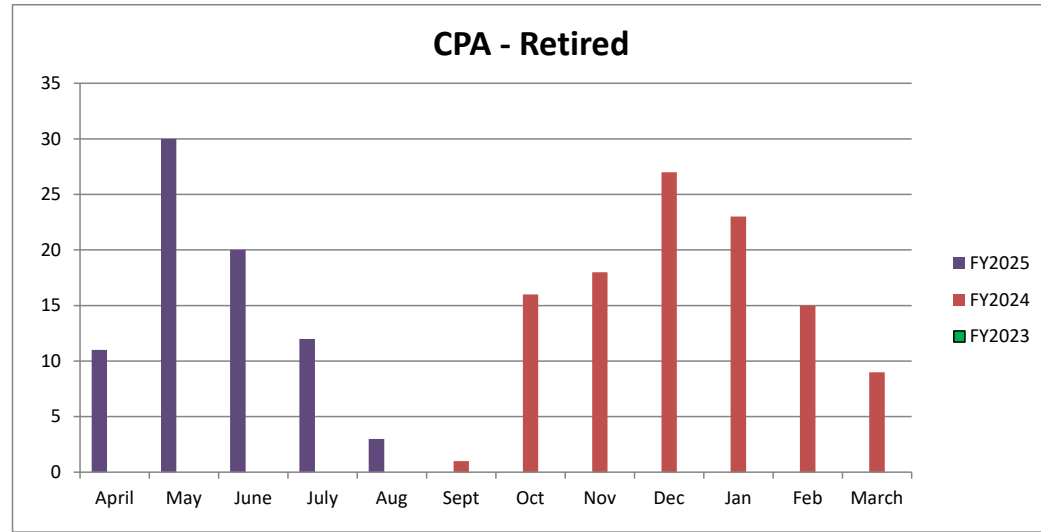


Reinstatement Applications					
Re-Inst	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	5	8	8	6	1
May	8	11	14	7	5
June	9	13	17	7	9
July	22	28	29	20	20
Aug	25	31	37	22	25
Sept	25	33	43	26	30
Oct	25	41	48	33	34
Nov	25	44	53	39	40
Dec	25	48	58	46	45
Jan	25	62	65	52	52
Feb	25	69	68	58	66
March	25	74	72	63	72



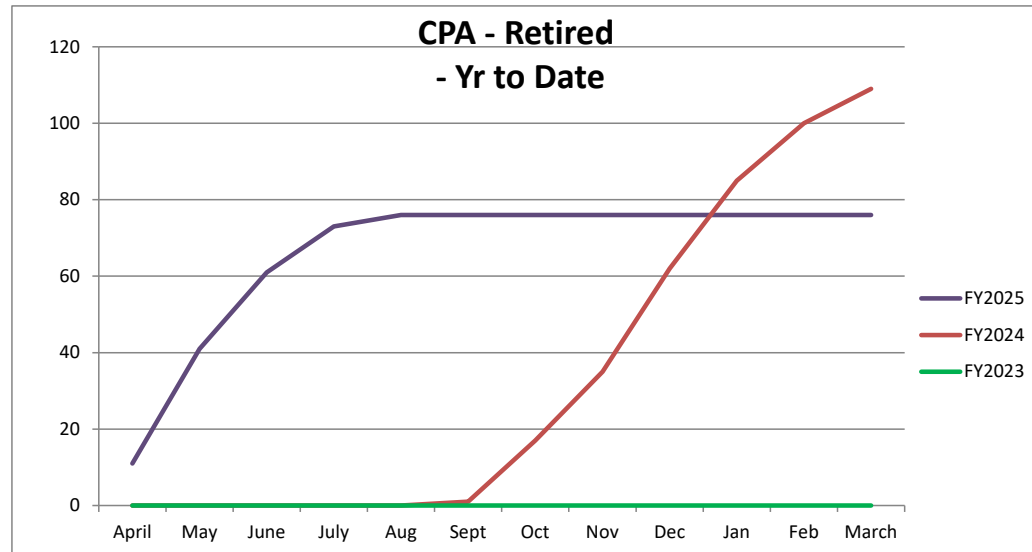
NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

CPA-Retired					
Count	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	11	0	0	0	0
May	30	0	0	0	0
June	20	0	0	0	0
July	12	0	0	0	0
Aug	3	0	0	0	0
Sept	0	1	0	0	0
Oct	0	16	0	0	0
Nov	0	18	0	0	0
Dec	0	27	0	0	0
Jan	0	23	0	0	0
Feb	0	15	0	0	0
March	0	9	0	0	0
Avg	15	16	0	0	0



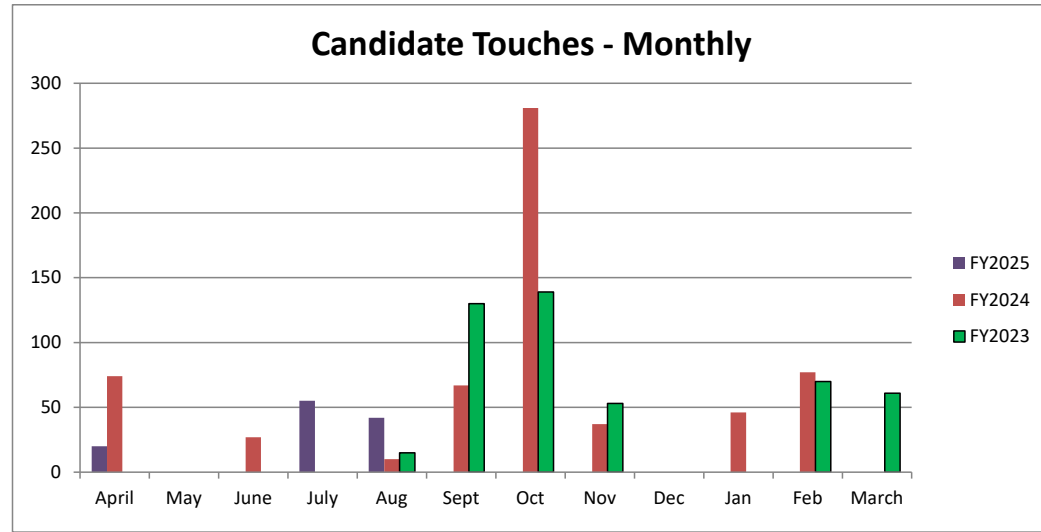
Began Sept 2023

CPA Retired					
Count	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	11	0	0	0	0
May	41	0	0	0	0
June	61	0	0	0	0
July	73	0	0	0	0
Aug	76	0	0	0	0
Sept	76	1	0	0	0
Oct	76	17	0	0	0
Nov	76	35	0	0	0
Dec	76	62	0	0	0
Jan	76	85	0	0	0
Feb	76	100	0	0	0
March	76	109	0	0	0



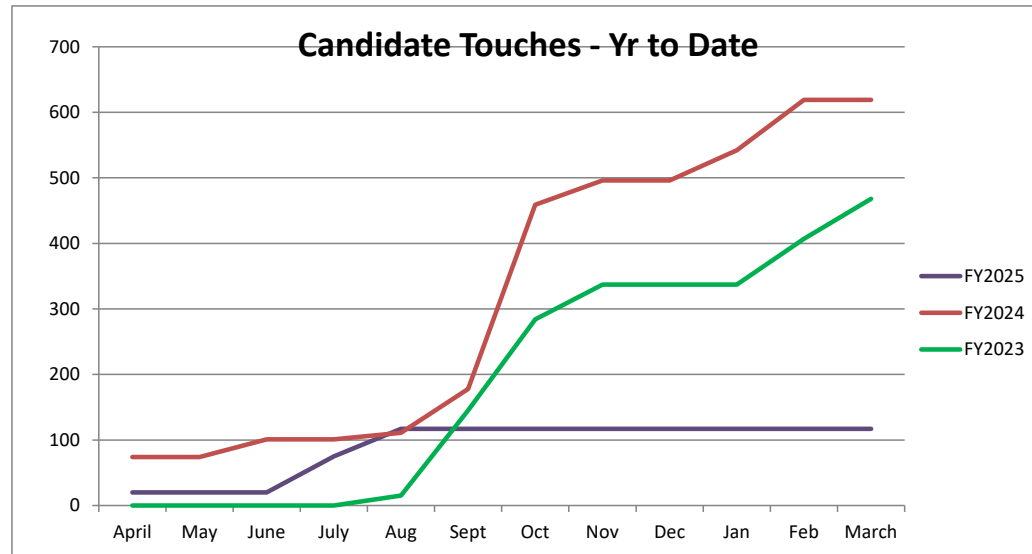
**NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics**

Candidate Touches*					
Count	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	20	74	0	0	0
May	0	0	0	0	0
June	0	27	0	0	0
July	55	0	0	0	0
Aug	42	10	15	0	0
Sept	0	67	130	0	0
Oct	0	281	139	0	0
Nov	0	37	53	0	0
Dec	0	0	0	0	0
Jan	0	46	0	0	0
Feb	0	77	70	0	0
March	0	0	61	0	0
Avg	23	52	59	0	0



* Candidate Presentations as scheduled in concert with needs of various campuses, not including instructors and staff
Started tracking 8/22

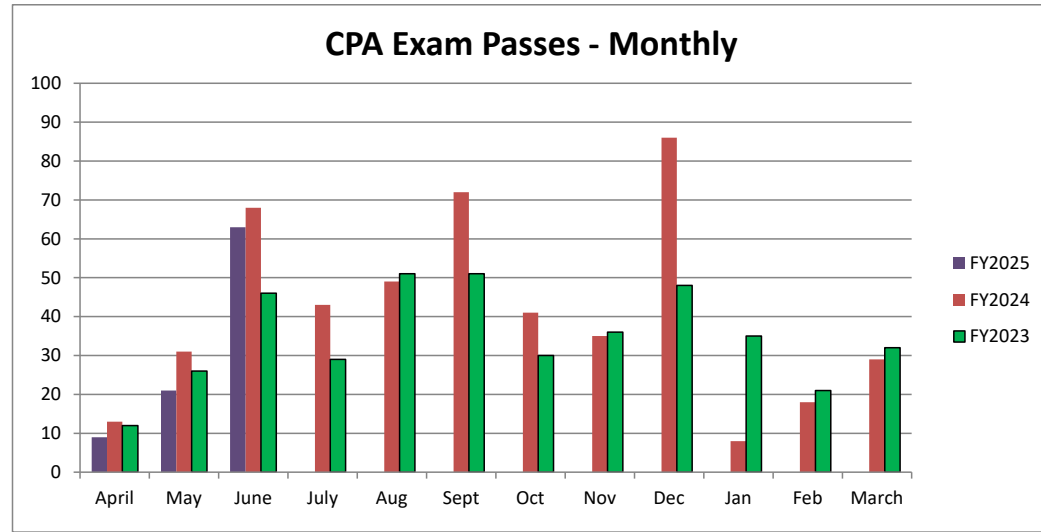
Candidate Touches					
Count	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	20	74	0	0	0
May	20	74	0	0	0
June	20	101	0	0	0
July	75	101	0	0	0
Aug	117	111	15	0	0
Sept	117	178	145	0	0
Oct	117	459	284	0	0
Nov	117	496	337	0	0
Dec	117	496	337	0	0
Jan	117	542	337	0	0
Feb	117	619	407	0	0
March	117	619	468	0	0



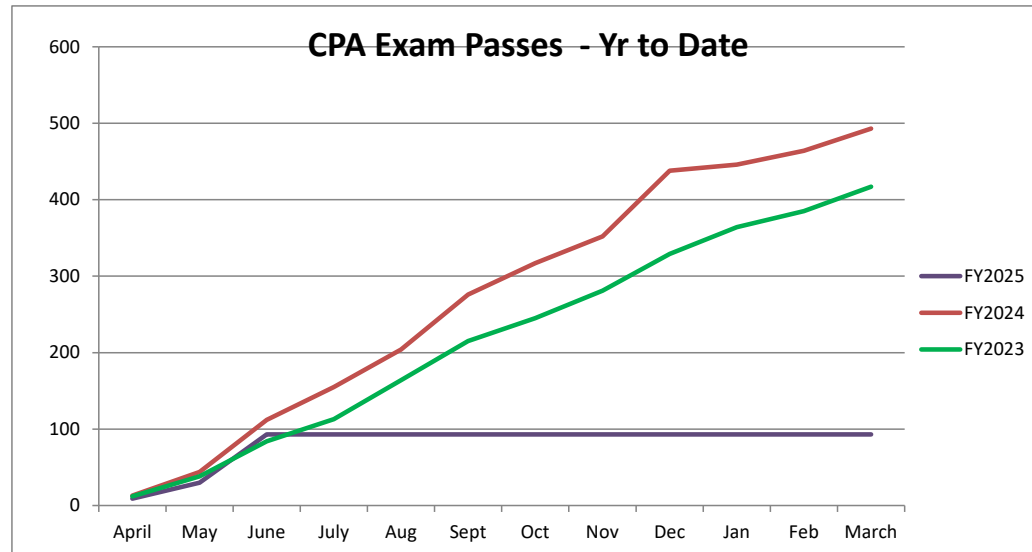
NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics

Exam Passes					
Count	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	9	13	12	15	0
May	21	31	26	32	40
June	63	68	46	48	35
July	0	43	29	49	43
Aug	0	49	51	35	58
Sept	0	72	51	55	71
Oct	0	41	30	32	40
Nov	0	35	36	39	53
Dec	0	86	48	52	89
Jan	0	8	35	19	29
Feb	0	18	21	19	18
March	0	29	32	25	32
Avg	23	41	52	35	42

* Pandemic closures April 2020



Exam Passes					
Count	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	9	13	12	15	0
May	30	44	38	47	40
June	93	112	84	95	75
July	93	155	113	144	118
Aug	93	204	164	179	176
Sept	93	276	215	234	247
Oct	93	317	245	266	287
Nov	93	352	281	305	340
Dec	93	438	329	357	429
Jan	93	446	364	376	458
Feb	93	464	385	395	476
March	93	493	417	420	508



Exam Applications			Certificate Applications			CPA Firm Registrations		Professional Stds Cases					Inactive		Reinstatement		CPA - Retired		Candidate Touches		Exam Passes	
Month	Initial	Re-Exam	Month	Original	Reciprocal	Month	Total	Month	Begin Bal	Open	Closed	End Bal	Month	Total	Month	Total	Month	Total	Month	Total	Month	Total
Jan-15	107	130	Jan-15	96	51	Jan-15	18	Jan-15	202	66	54	214	Jan-15	47	Jan-15	13	Jan-15	0	Jan-15	0	Jan-15	0
Feb-15	62	110	Feb-15	64	16	Feb-15	20	Feb-15	214	22	40	196	Feb-15	13	Feb-15	11	Feb-15	0	Feb-15	0	Feb-15	0
Mar-15	82	227	Mar-15	48	4	Mar-15	12	Mar-15	196	40	38	198	Mar-15	18	Mar-15	5	Mar-15	0	Mar-15	0	Mar-15	0
Apr-15	97	180	Apr-15	48	61	Apr-15	18	Apr-15	198	7	38	167	Apr-15	29	Apr-15	12	Apr-15	0	Apr-15	0	Apr-15	0
May-15	78	151	May-15	40	11	May-15	11	May-15	167	26	18	175	May-15	73	May-15	5	May-15	0	May-15	0	May-15	0
Jun-15	77	312	Jun-15	0	4	Jun-15	17	Jun-15	175	6	21	160	Jun-15	126	Jun-15	0	Jun-15	0	Jun-15	0	Jun-15	0
Jul-15	66	178	Jul-15	60	54	Jul-15	13	Jul-15	160	10	32	138	Jul-15	90	Jul-15	9	Jul-15	0	Jul-15	0	Jul-15	0
Aug-15	52	155	Aug-15	100	21	Aug-15	11	Aug-15	138	31	27	142	Aug-15	6	Aug-15	15	Aug-15	0	Aug-15	0	Aug-15	0
Sep-15	51	296	Sep-15	44	5	Sep-15	25	Sep-15	142	27	33	136	Sep-15	7	Sep-15	3	Sep-15	0	Sep-15	0	Sep-15	0
Oct-15	64	154	Oct-15	74	70	Oct-15	13	Oct-15	136	53	32	157	Oct-15	21	Oct-15	8	Oct-15	0	Oct-15	0	Oct-15	0
Nov-15	62	151	Nov-15	45	27	Nov-15	14	Nov-15	157	26	25	158	Nov-15	25	Nov-15	10	Nov-15	0	Nov-15	0	Nov-15	0
Dec-15	139	276	Dec-15	0	2	Dec-15	22	Dec-15	158	9	24	143	Dec-15	35	Dec-15	5	Dec-15	0	Dec-15	0	Dec-15	0
Jan-16	121	139	Jan-16	133	36	Jan-16	28	Jan-16	143	12	17	138	Jan-16	42	Jan-16	22	Jan-16	0	Jan-16	0	Jan-16	0
Feb-16	101	141	Feb-16	68	12	Feb-16	16	Feb-16	138	17	21	134	Feb-16	17	Feb-16	9	Feb-16	0	Feb-16	0	Feb-16	0
Mar-16	92	305	Mar-16	43	3	Mar-16	17	Mar-16	134	34	19	149	Mar-16	19	Mar-16	9	Mar-16	0	Mar-16	0	Mar-16	0
Apr-16	97	191	Apr-16	60	69	Apr-16	3	Apr-16	149	27	31	145	Apr-16	38	Apr-16	12	Apr-16	0	Apr-16	0	Apr-16	0
May-16	85	203	May-16	42	18	May-16	14	May-16	145	16	23	138	May-16	63	May-16	12	May-16	0	May-16	0	May-16	0
Jun-16	110	266	Jun-16	0	2	Jun-16	8	Jun-16	138	33	20	151	Jun-16	150	Jun-16	0	Jun-16	0	Jun-16	0	Jun-16	0
Jul-16	74	204	Jul-16	96	53	Jul-16	6	Jul-16	151	17	42	126	Jul-16	60	Jul-16	17	Jul-16	0	Jul-16	0	Jul-16	0
Aug-16	85	237	Aug-16	36	8	Aug-16	14	Aug-16	126	68	27	167	Aug-16	14	Aug-16	6	Aug-16	0	Aug-16	0	Aug-16	0
Sep-16	83	297	Sep-16	42	4	Sep-16	8	Sep-16	167	65	27	205	Sep-16	6	Sep-16	6	Sep-16	0	Sep-16	0	Sep-16	0
Oct-16	60	177	Oct-16	56	82	Oct-16	9	Oct-16	205	53	53	205	Oct-16	12	Oct-16	16	Oct-16	0	Oct-16	0	Oct-16	0
Nov-16	104	183	Nov-16	72	32	Nov-16	14	Nov-16	205	22	72	155	Nov-16	27	Nov-16	8	Nov-16	0	Nov-16	0	Nov-16	0
Dec-16	115	276	Dec-16	0	4	Dec-16	30	Dec-16	155	7	26	136	Dec-16	59	Dec-16	4	Dec-16	0	Dec-16	0	Dec-16	0
Jan-17	129	189	Jan-17	108	34	Jan-17	24	Jan-17	136	35	49	122	Jan-17	34	Jan-17	11	Jan-17	0	Jan-17	0	Jan-17	0
Feb-17	58	130	Feb-17	66	17	Feb-17	18	Feb-17	122	17	30	109	Feb-17	16	Feb-17	5	Feb-17	0	Feb-17	0	Feb-17	0
Mar-17	67	276	Mar-17	70	12	Mar-17	19	Mar-17	109	16	22	103	Mar-17	24	Mar-17	13	Mar-17	0	Mar-17	0	Mar-17	0
Apr-17	55	178	Apr-17	32	68	Apr-17	7	Apr-17	103	30	25	108	Apr-17	50	Apr-17	5	Apr-17	0	Apr-17	0	Apr-17	0
May-17	58	182	May-17	51	9	May-17	12	May-17	108	24	16	116	May-17	89	May-17	11	May-17	0	May-17	0	May-17	0
Jun-17	57	159	Jun-17	0	1	Jun-17	16	Jun-17	116	5	18	103	Jun-17	169	Jun-17	0	Jun-17	0	Jun-17	0	Jun-17	0
Jul-17	38	146	Jul-17	68	58	Jul-17	19	Jul-17	103	36	16	123	Jul-17	90	Jul-17	18	Jul-17	0	Jul-17	0	Jul-17	0
Aug-17	50	187	Aug-17	39	4	Aug-17	22	Aug-17	123	65	29	159	Aug-17	6	Aug-17	11	Aug-17	0	Aug-17	0	Aug-17	0
Sep-17	59	267	Sep-17	42	2	Sep-17	14	Sep-17	159	29	42	146	Sep-17	10	Sep-17	10	Sep-17	0	Sep-17	0	Sep-17	0
Oct-17	47	196	Oct-17	62	93	Oct-17	23	Oct-17	146	24	17	153	Oct-17	24	Oct-17	4	Oct-17	0	Oct-17	0	Oct-17	0
Nov-17	79	126	Nov-17	46	25	Nov-17	15	Nov-17	153	7	18	142	Nov-17	26	Nov-17	2	Nov-17	0	Nov-17	0	Nov-17	0
Dec-17	79	154	Dec-17	0	24	Dec-17	15	Dec-17	142	6	23	125	Dec-17	40	Dec-17	10	Dec-17	0	Dec-17	0	Dec-17	0
Jan-18	131	178	Jan-18	117	12	Jan-18	30	Jan-18	125	18	15	128	Jan-18	47	Jan-18	4	Jan-18	0	Jan-18	0	Jan-18	0
Feb-18	39	107	Feb-18	73	20	Feb-18	18	Feb-18	128	16	11	133	Feb-18	14	Feb-18	14	Feb-18	0	Feb-18	0	Feb-18	0
Mar-18	66	236	Mar-18	36	5	Mar-18	10	Mar-18	133	14	14	133	Mar-18	8	Mar-18	6	Mar-18	0	Mar-18	0	Mar-18	0
Apr-18	70	211	Apr-18	32	52	Apr-18	12	Apr-18	133	27	16	144	Apr-18	50	Apr-18	7	Apr-18	0	Apr-18	0	Apr-18	0
May-18	77	136	May-18	61	13	May-18	13	May-18	144	95	44	195	May-18	73	May-18	7	May-18	0	May-18	0	May-18	0
Jun-18	61	149	Jun-18	0	0	Jun-18	7	Jun-18	195	61	68	188	Jun-18	194	Jun-18	0	Jun-18	0	Jun-18	0	Jun-18	0
Jul-18	66	235	Jul-18	57	59	Jul-18	3	Jul-18	188	62	54	196	Jul-18	67	Jul-18	8	Jul-18	0	Jul-18	0	Jul-18	0
Aug-18	62	136	Aug-18	41	4	Aug-18	23	Aug-18	196	58	63	191	Aug-18	17	Aug-18	8	Aug-18	0	Aug-18	0	Aug-18	0
Sep-18	48	218	Sep-18	44	3	Sep-18	7	Sep-18	191	34	49	176	Sep-18	3	Sep-18	7	Sep-18	0	Sep-18	0	Sep-18	0
Oct-18	84	175	Oct-18	77	113	Oct-18	10	Oct-18	176	12	45	143	Oct-18	13	Oct-18	11	Oct-18	0	Oct-18	0	Oct-18	0
Nov-18	82	116	Nov-18	70	42	Nov-18	9	Nov-18	143	5	42	106	Nov-18	15	Nov-18	11	Nov-18	0	Nov-18	0	Nov-18	0
Dec-18	81	133	Dec-18	2	35	Dec-18	11	Dec-18	106	6	15	97	Dec-18	38	Dec-18	6	Dec-18	0	Dec-18	0	Dec-18	0
Jan-19	91	145	Jan-19	108	33	Jan-19	21	Jan-19	97	33	20	110	Jan-19	52	Jan-19	10	Jan-19	0	Jan-19	0	Jan-19	0
Feb-19	74	124	Feb-19	57	10	Feb-19	22	Feb-19	110	43	22	131	Feb-19	15	Feb-19	8	Feb-19	0	Feb-19	0	Feb-19	0
Mar-19	45	190	Mar-19	35	7	Mar-19	12	Mar-19	131	18	21	128	Mar-19	16	Mar-19	7	Mar-19	0	Mar-19	0	Mar-19	0
Apr-19	61	195	Apr-19	42	70	Apr-19	7	Apr-19	128	28	30	126	Apr-19	30	Apr-19	3	Apr-19	0	Apr-19	0	Apr-19	0
May-19	70	196	May-19	37	9	May-19	14	May-19	126	18	25	119	May-19	58	May-19	9	May-19	0	May-19	0	May-19	0
Jun-19	62	222	Jun-19	0	2	Jun-19	25	Jun-19	119	25	26	118	Jun-19	221	Jun-19	2	Jun-19	0	Jun-19	0	Jun-19	0
Jul-19	92	172	Jul-19	62	37	Jul-19	11	Jul-19	118	37	21	134	Jul-19	123	Jul-19	8	Jul-19	0	Jul-19	0	Jul-19	0
Aug-19	51	164	Aug-19	49	44	Aug-19	6	Aug-19	134	67	49	152	Aug-19	9	Aug-19	9	Aug-19	0	Aug-19	0	Aug-19	0
Sep-19	54	185	Sep-19	84	2	Sep-19	5	Sep-19	152	14	26	140	Sep-19	11	Sep-19	8	Sep-19	0	Sep-19	0	Sep-19	0
Oct-19	62	194	Oct-19	36	56	Oct-19	11	Oct-19	140	14	39	115	Oct-19	20	Oct-19	4	Oct-19	0	Oct-19	0	Oct-19	0
Nov-19	58	144	Nov-19	62	69	Nov-19	12	Nov-19	115	11	23	103	Nov-19	26	Nov-19	5	Nov-19	0	Nov-19	0	Nov-19	0
Dec-19	83	177	Dec-19	1	26	Dec-19	16	Dec-19	103	31	25	109	Dec-19	73	Dec-19	6	Dec-19	0	Dec-19	0	Dec-19	0
Jan-20	111	145	Jan-20	112	17	Jan-20	26	Jan-20	109	33	25	117	Jan-20	32	Jan-20	10	Jan-20	0	Jan-20	0	Jan-20	0
Feb-20	70	112	Feb-20	50	10	Feb-20	11	Feb-20	117	16	23	110	Feb-20	15	Feb-20	12	Feb-20	0	Feb-20	0	Feb-20	0
Mar-20	41	139	Mar-20	44	8	Mar-20	5	Mar-20	110	18	19	109	Mar-20	6	Mar-20	6	Mar-20	0	Mar-20	0	Mar-20	0
Apr-20	14	84	Apr-20	14	57	Apr-20	3	Apr-20	109	7	17	99	Apr-20	17	Apr-20	1	Apr-20	0	Apr-20	0	Apr-20	0
May-20	59	174	May-20	0	7	May-20	12	May-20	99	9	23	85	May-20	88	May-20	4	May-20	0	May-20	0	May-20	40
Jun-20	87	176	Jun-20	0	0	Jun-20	10	Jun-20	85	12	23	74	Jun-20	234	Jun-20	4	Jun-20	0	Jun-20	0	Jun-20	35
Jul-20	71	150	Jul-20	48	31	Jul-20	10	Jul-20	74	30	23	81	Jul-20	11								

Exam Applications			Certificate Applications			CPA Firm Registrations		Professional Stds Cases					Inactive		Reinstatement		CPA - Retired		Candidate Touches		Exam Passes	
Month	Initial	Re-Exam	Month	Original	Reciprocal	Month	Total	Month	Begin Bal	Open	Closed	End Bal	Month	Total	Month	Total	Month	Total	Month	Total	Month	Total
Oct-20	85	155	Oct-20	47	44	Oct-20	7	Oct-20	88	17	12	93	Oct-20	13	Oct-20	0	Oct-20	0	Oct-20	0	Oct-20	40
Nov-20	78	145	Nov-20	56	61	Nov-20	6	Nov-20	93	10	24	79	Nov-20	21	Nov-20	0	Nov-20	0	Nov-20	0	Nov-20	53
Dec-20	61	146	Dec-20	46	10	Dec-20	9	Dec-20	79	13	12	80	Dec-20	55	Dec-20	0	Dec-20	0	Dec-20	0	Dec-20	89
Jan-21	66	150	Jan-21	72	22	Jan-21	20	Jan-21	80	21	19	82	Jan-21	53	Jan-21	0	Jan-21	0	Jan-21	0	Jan-21	29
Feb-21	66	142	Feb-21	78	4	Feb-21	8	Feb-21	82	12	27	67	Feb-21	9	Feb-21	0	Feb-21	0	Feb-21	0	Feb-21	18
Mar-21	46	147	Mar-21	31	0	Mar-21	16	Mar-21	67	29	17	79	Mar-21	21	Mar-21	0	Mar-21	0	Mar-21	0	Mar-21	32
Apr-21	52	164	Apr-21	41	55	Apr-21	7	Apr-21	79	9	23	65	Apr-21	23	Apr-21	0	Apr-21	0	Apr-21	0	Apr-21	15
May-21	55	186	May-21	50	7	May-21	4	May-21	65	8	4	69	May-21	54	May-21	0	May-21	0	May-21	0	May-21	32
Jun-21	56	182	Jun-21	0	1	Jun-21	11	Jun-21	69	37	17	89	Jun-21	281	Jun-21	0	Jun-21	0	Jun-21	0	Jun-21	48
Jul-21	58	177	Jul-21	75	39	Jul-21	15	Jul-21	89	18	21	86	Jul-21	105	Jul-21	0	Jul-21	0	Jul-21	0	Jul-21	49
Aug-21	37	168	Aug-21	31	37	Aug-21	10	Aug-21	86	18	18	86	Aug-21	18	Aug-21	0	Aug-21	0	Aug-21	0	Aug-21	35
Sep-21	37	111	Sep-21	42	2	Sep-21	6	Sep-21	86	13	35	64	Sep-21	10	Sep-21	0	Sep-21	0	Sep-21	0	Sep-21	55
Oct-21	68	139	Oct-21	46	47	Oct-21	4	Oct-21	64	19	17	66	Oct-21	21	Oct-21	0	Oct-21	0	Oct-21	0	Oct-21	32
Nov-21	90	152	Nov-21	48	74	Nov-21	12	Nov-21	66	21	14	73	Nov-21	29	Nov-21	0	Nov-21	0	Nov-21	0	Nov-21	39
Dec-21	67	110	Dec-21	32	27	Dec-21	25	Dec-21	73	11	9	75	Dec-21	59	Dec-21	0	Dec-21	0	Dec-21	0	Dec-21	52
Jan-22	81	134	Jan-22	60	33	Jan-22	15	Jan-22	75	31	18	88	Jan-22	69	Jan-22	0	Jan-22	0	Jan-22	0	Jan-22	19
Feb-22	54	110	Feb-22	47	11	Feb-22	7	Feb-22	88	33	29	92	Feb-22	19	Feb-22	0	Feb-22	0	Feb-22	0	Feb-22	19
Mar-22	56	141	Mar-22	30	7	Mar-22	8	Mar-22	92	38	23	107	Mar-22	32	Mar-22	0	Mar-22	0	Mar-22	0	Mar-22	25
Apr-22	21	131	Apr-22	44	81	Apr-22	2	Apr-22	107	21	38	90	Apr-22	30	Apr-22	0	Apr-22	0	Apr-22	0	Apr-22	12
May-22	84	178	May-22	39	8	May-22	6	May-22	90	21	19	92	May-22	67	May-22	0	May-22	0	May-22	0	May-22	26
Jun-22	84	172	Jun-22	22	3	Jun-22	8	Jun-22	92	35	15	112	Jun-22	309	Jun-22	0	Jun-22	0	Jun-22	0	Jun-22	46
Jul-22	67	187	Jul-22	50	50	Jul-22	12	Jul-22	112	25	19	118	Jul-22	98	Jul-22	0	Jul-22	0	Jul-22	0	Jul-22	29
Aug-22	56	187	Aug-22	57	24	Aug-22	5	Aug-22	118	35	21	132	Aug-22	14	Aug-22	0	Aug-22	0	Aug-22	15	Aug-22	51
Sep-22	57	140	Sep-22	30	1	Sep-22	6	Sep-22	132	24	21	135	Sep-22	7	Sep-22	0	Sep-22	0	Sep-22	130	Sep-22	51
Oct-22	80	149	Oct-22	34	57	Oct-22	8	Oct-22	135	24	12	147	Oct-22	9	Oct-22	0	Oct-22	0	Oct-22	139	Oct-22	30
Nov-22	87	169	Nov-22	47	67	Nov-22	14	Nov-22	147	7	19	135	Nov-22	25	Nov-22	0	Nov-22	0	Nov-22	53	Nov-22	36
Dec-22	63	142	Dec-22	38	15	Dec-22	10	Dec-22	135	23	33	125	Dec-22	52	Dec-22	0	Dec-22	0	Dec-22	0	Dec-22	48
Jan-23	75	156	Jan-23	44	30	Jan-23	23	Jan-23	125	14	22	117	Jan-23	78	Jan-23	0	Jan-23	0	Jan-23	0	Jan-23	35
Feb-23	46	141	Feb-23	32	9	Feb-23	9	Feb-23	117	12	21	108	Feb-23	18	Feb-23	0	Feb-23	0	Feb-23	70	Feb-23	21
Mar-23	49	192	Mar-23	40	11	Mar-23	3	Mar-23	108	41	25	124	Mar-23	19	Mar-23	0	Mar-23	0	Mar-23	61	Mar-23	32
Apr-23	55	168	Apr-23	47	64	Apr-23	6	Apr-23	124	22	30	116	Apr-23	49	Apr-23	0	Apr-23	0	Apr-23	74	Apr-23	13
May-23	78	208	May-23	27	5	May-23	2	May-23	116	9	20	105	May-23	114	May-23	0	May-23	0	May-23	0	May-23	31
Jun-23	99	262	Jun-23	20	2	Jun-23	4	Jun-23	105	12	16	101	Jun-23	227	Jun-23	0	Jun-23	0	Jun-23	27	Jun-23	68
Jul-23	61	222	Jul-23	62	39	Jul-23	13	Jul-23	101	25	36	90	Jul-23	98	Jul-23	0	Jul-23	0	Jul-23	0	Jul-23	43
Aug-23	132	285	Aug-23	52	36	Aug-23	14	Aug-23	90	38	21	107	Aug-23	21	Aug-23	0	Aug-23	0	Aug-23	10	Aug-23	49
Sep-23	128	242	Sep-23	33	2	Sep-23	5	Sep-23	107	11	20	98	Sep-23	9	Sep-23	1	Sep-23	67	Sep-23	67	Sep-23	72
Oct-23	98	269	Oct-23	61	32	Oct-23	11	Oct-23	98	9	25	82	Oct-23	19	Oct-23	8	Oct-23	16	Oct-23	281	Oct-23	41
Nov-23	38	147	Nov-23	62	55	Nov-23	5	Nov-23	82	18	13	87	Nov-23	15	Nov-23	3	Nov-23	18	Nov-23	37	Nov-23	35
Dec-23	29	119	Dec-23	41	21	Dec-23	18	Dec-23	87	15	15	87	Dec-23	45	Dec-23	4	Dec-23	27	Dec-23	0	Dec-23	86
Jan-24	74	227	Jan-24	43	22	Jan-24	5	Jan-24	87	11	15	83	Jan-24	45	Jan-24	14	Jan-24	23	Jan-24	46	Jan-24	8
Feb-24	56	154	Feb-24	64	12	Feb-24	22	Feb-24	83	19	22	80	Feb-24	15	Feb-24	7	Feb-24	15	Feb-24	77	Feb-24	18
Mar-24	33	111	Mar-24	28	4	Mar-24	5	Mar-24	80	17	9	88	Mar-24	18	Mar-24	5	Mar-24	9	Mar-24	0	Mar-24	29
Apr-24	59	166	Apr-24	27	61	Apr-24	14	Apr-24	88	23	16	95	Apr-24	35	Apr-24	5	Apr-24	11	Apr-24	20	Apr-24	9
May-24	69	241	May-24	21	7	May-24	5	May-24	95	15	13	97	May-24	100	May-24	3	May-24	30	May-24	0	May-24	21
Jun-24	75	154	Jun-24	21	2	Jun-24	7	Jun-24	97	16	15	98	Jun-24	165	Jun-24	1	Jun-24	20	Jun-24	0	Jun-24	63
Jul-24	59	202	Jul-24	45	35	Jul-24	14	Jul-24	98	18	31	85	Jul-24	129	Jul-24	13	Jul-24	12	Jul-24	55	Jul-24	0
Aug-24	70	275	Aug-24	37	36	Aug-24	16	Aug-24	85	10	16	79	Aug-24	7	Aug-24	3	Aug-24	3	Aug-24	42	Aug-24	0
Sep-24	0	0	Sep-24	0	0	Sep-24	0	Sep-24	79	0	0	79	Sep-24	0	Sep-24	0	Sep-24	0	Sep-24	0	Sep-24	0
Oct-24	0	0	Oct-24	0	0	Oct-24	0	Oct-24	79	0	0	79	Oct-24	0	Oct-24	0	Oct-24	0	Oct-24	0	Oct-24	0
Nov-24	0	0	Nov-24	0	0	Nov-24	0	Nov-24	79	0	0	79	Nov-24	0	Nov-24	0	Nov-24	0	Nov-24	0	Nov-24	0
Dec-24	0	0	Dec-24	0	0	Dec-24	0	Dec-24	79	0	0	79	Dec-24	0	Dec-24	0	Dec-24	0	Dec-24	0	Dec-24	0

Began Tracking



North Carolina State Board of Certified Public Accountant Examiners

Executive Staff Report

NASBA Annual Meeting

The 117th NASBA Annual Meeting will be held October 27-30, 2024, in Orlando, Florida. Executive staff have made hotel accommodations and completed meeting registration for all Board members and guests planning to attend.

GL Solutions

The only project underway currently with GL Solutions is the Board's migration from GL Suite Version 6 to GL Suite Version 7. The new features and functionality in GL Suite 7 should allow the Board staff to use the software more effectively and enhance our use of the technology over time. GL Solutions anticipates it will take about 60 days to complete the migration project.

Education and Awareness Activities

The Executive Staff has scheduled presentations at the following institutions:

- University of Mount Olive Accounting Society - October 8, 2024
- Meredith College Classroom Presentation - October 23, 2024

Board Meeting Dates for 2025

The schedule of Board meeting dates is included for approval, and an off-site meeting is scheduled on the campus of East Carolina University in February 2025.

Job Posting

The Board is in the process of recruiting a Credentialing Specialist for the Licensing section. The job opportunity has been posted on multiple sites to reach a diverse audience of potential candidates.



North Carolina State Board of Certified Public Accountant Examiners

PROPOSED 2025 Board Meetings

Day of Week	Date	Time	Event	Location
Wednesday	January 22	10 a.m.	Board Meeting	Raleigh
Monday	February 17	TBD	Board Meeting	Greenville (ECU)
Monday	March 17	10 a.m.	Board Meeting	Raleigh
Monday	April 21	10 a.m.	Board Meeting	Raleigh
Monday	May 19	10 a.m.	Board Meeting	Raleigh
Monday	June 23	10 a.m.	Board Meeting	Raleigh
Monday	July 21	10 a.m.	Board Meeting	Raleigh
Monday	August 18	10 a.m.	Board Meeting	Raleigh
Monday	September 22	10 a.m.	Board Meeting	Raleigh
Monday	October 20	10 a.m.	Board Meeting	Raleigh
Monday	November 17	10 a.m.	Board Meeting	Raleigh
Monday	December 15	10 a.m.	Board Meeting	Raleigh

Changes will be published on the Board's website, nccpaboard.gov.

09/12/2024