

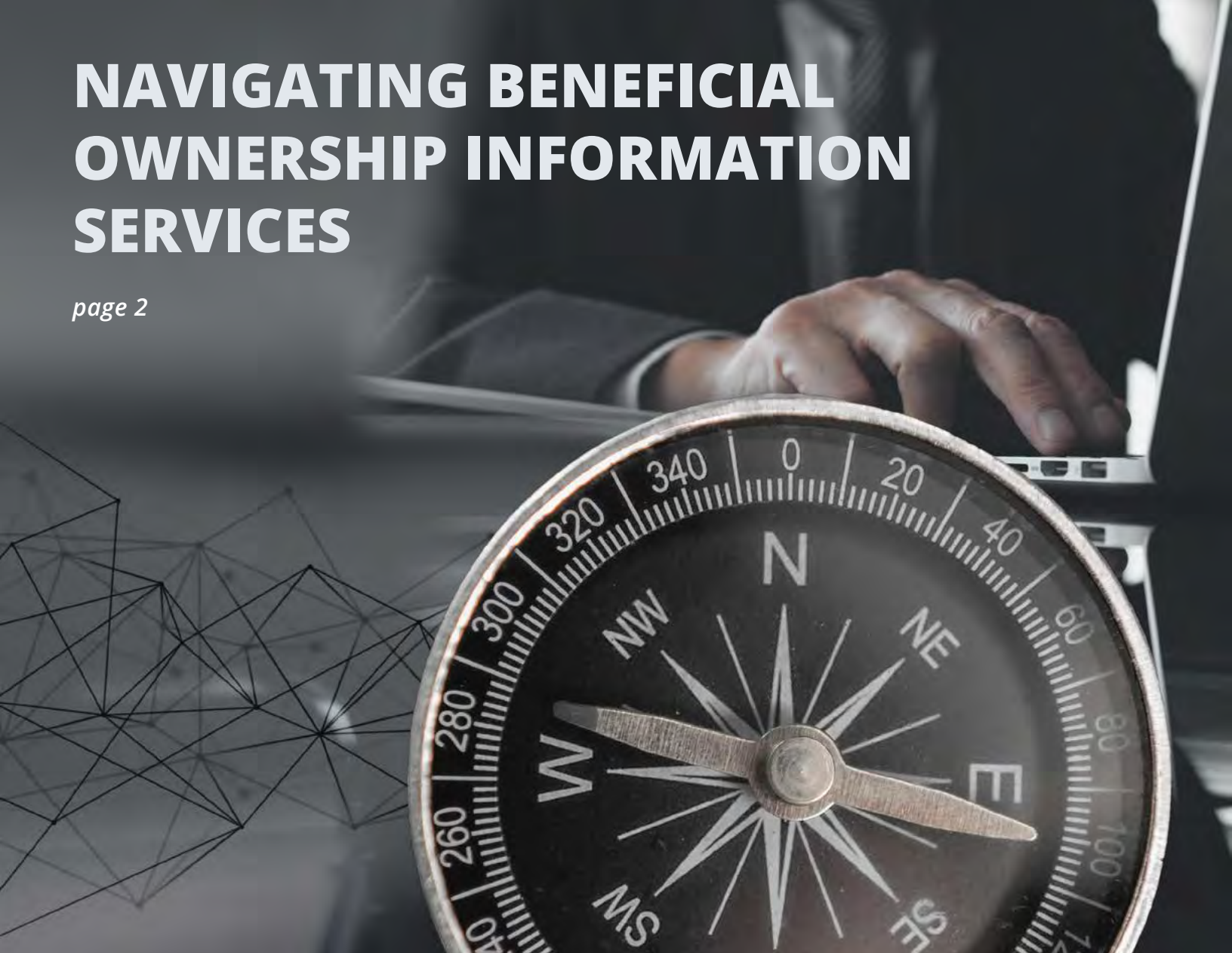
Activity Review

North Carolina State Board of Certified
Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • nccpaboard.gov • No. 12-2024

NAVIGATING BENEFICIAL OWNERSHIP INFORMATION SERVICES

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*Published by the North Carolina State
Board of CPA Examiners*

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Navigating Beneficial Ownership Information Services

This article provides guidance on [Beneficial Ownership Information \(BOI\) reporting requirements](#). It is not intended as legal advice and is not binding on the Board.

What Is BOI Reporting and Why Does It Matter?

In recent months, North Carolina CPAs have raised questions about the new [Beneficial Ownership Information \(BOI\) reporting requirements](#), which impact small and medium-sized businesses. As clients seek guidance on how to comply, they are turning to their CPA for support.

The BOI reporting requirements mandate that certain entities disclose information about their beneficial owners. Failure to accurately report this information can lead to significant financial consequences for the business, making it critical for CPAs to understand how to navigate these new obligations effectively.

The Board's Position: Proceed with Caution

The Board encourages CPAs and CPA firms to proceed with caution when considering offering BOI reporting services. It is critical that CPAs and CPA firms manage the risk associated with these types of engagements properly.

After consulting with the American Institute of CPAs (AICPA), the Board has concluded that BOI reporting services do not appear to fall under the category of attest services, meaning they are not subject to peer review.

However, CPAs and CPA firms should still approach these services carefully and ensure they are adequately equipped to handle the reporting requirements.

Key Considerations for CPA Firms

Knowledgeable Staff: CPA firms must have staff members well-versed in the BOI reporting requirements. Failure to comply with these requirements can result in financial penalties for the reporting entity, so accuracy is paramount.

Engagement Letters: To clearly define the scope of services provided, CPA firms should document all engagements related to BOI reporting in a formal engagement letter. This ensures both the firm and the client are aligned on expectations.

Timely Updates: Any changes to ownership must be reported within 30 days. CPA firms should make it clear that clients are responsible for notifying them of any changes in ownership so that timely updates can be made.

Practice of Law: There is some concern about whether assisting with BOI reporting could be considered the practice of law. However, determining whether these services fall under the definition of the practice of law is the responsibility of the [North Carolina State Bar](#), not the CPA Board. To date, the Board has not been informed that helping clients with BOI reporting would be considered the practice of law in North Carolina.

Due Diligence and Ongoing Compliance

CPA firms offering BOI reporting assistance should ensure that they perform thorough due diligence when working with clients. [Staying up to date](#) on evolving BOI regulations is essential to ensure continued compliance.

Questions or Comments?

For further clarification on the BOI reporting process, or if you have specific questions, please contact [David R. Nance](#), CPA, the Board's Executive Director.



Court Suspends Enforcement of the CTA's Reporting Requirements

On December 3, 2024, a Texas federal court [temporarily blocked the enforcement of the Corporate Transparency Act \(CTA\)](#) across the U.S. The case, *Texas Top Cop Shop, Inc., et al. v. Garland, et al.*, was filed by six plaintiffs, including an individual, three small businesses, a political group, and an association of small business owners.

The court ruled that the plaintiffs showed the CTA might be unconstitutional and could harm companies if they were forced to follow its rules. However, this is only a temporary decision, and the court has not yet made a final ruling on the case. The Department of Justice, on behalf of the Department of the Treasury, filed a Notice of Appeal on December 5, 2024.

A [statement from the Financial Crimes Enforcement Network \(FinCEN\)](#) says in part, "In light of a recent federal court order, reporting companies are not currently required to file beneficial ownership information with FinCEN and are not subject to liability if they fail to do so while the order remains in force. However, reporting companies may continue to voluntarily submit beneficial ownership information (BOI) reports."

2024 CPE Requirements for North Carolina CPAs

Key Information and Deadlines

All active and probation status North Carolina CPAs must fulfill the 2024 Continuing Professional Education (CPE) requirements before January 1, 2025, to be eligible for the 2025-2026 license renewal. There is no CPE requirement for individuals on inactive or CPA-retired status.

The [October 2024 Activity Review](#) included a summary of the CPE requirements, and CPE FAQs were published in the [November 2024 Activity Review](#). For specific information, visit the [NC CPAs page](#) on the [Board's website](#).

You can [request inactive status](#) if you do not complete the [required CPE hours, including the mandatory ethics course](#) by December 31, 2024. You do not need to request inactive status immediately; you can wait until closer to June 30, 2025, to do so.

If this is your first time in five years missing the December 31 deadline and completing the requirement before June 30, 2025, you will receive a Letter of Warning from the Board. However, if you miss the deadline again within the same five-year period, the Board may deny your license renewal.

There are no exceptions to the CPE requirement, but extensions may be issued for extraordinary circumstances. If you experience significant disruptions, such as a major illness, natural disaster, or a catastrophic event that prevents

you from completing the CPE requirement by December 31, you may petition the Board for an extension. Information on requesting a CPE extension request was published in the [November 2024 Activity Review](#).

Licensees facing such disruptions can submit a [Request for Extension to Complete CPE Requirements](#). This request must include details about the circumstances preventing compliance and supporting documentation (e.g., medical records or accident reports).

CPAs affected by Hurricane Helene or the September 27, 2024, tornado in Nash County must submit the [Request for Extension to Complete CPE Requirements](#) and the [Natural Disaster addendum](#).

CPE extension requests must be submitted no later than January 17, 2025, to [Cammie Emery](#), Licensing Specialist. If supported by reasonable, well-documented evidence, the Board may grant the extension and allow additional time to meet the CPE requirements without penalty. The Board staff will notify you of the Board's decision, and the extension will be recorded in the Board's records.

Please send questions about the CPE extension request process to [David R. Nance, CPA](#), Executive Director. For general inquiries about the annual CPE requirements, please contact [Cammie Emery](#), Licensing Specialist.

CPA EXAM TESTING AND SCORE RELEASE DATES

Q4 2024			
Exam Section	Testing Dates	If the AICPA Receives Your Exam Data File By*:	Your Target Score Release Date Is:
Core Sections			
AUD, FAR, REG	10/01/2024-12/26/2024	12/26/2024	01/19/2025
Q1 & Q2 2025			
Core Sections**			
AUD, FAR, REG	01/01/2025-01/23/2025	01/23/2025	02/07/2025
	01/24/2025-02/14/2025	02/14/2025	02/25/2025
	02/15/2025-03/09/2025	03/09/2025	03/18/2025
	03/10/2025-03/31/2025	03/31/2025	04/09/2025
	04/01/2025-04/23/2025	04/23/2025	05/08/2025
	04/24/2025-05/16/2025	05/16/2025	05/28/2025
	05/17/2025-06/08/2025	06/08/2025	06/17/2025
	06/09/2025-06/30/2025	06/30/2025	07/10/2025
Discipline Sections			
BAR, ISC, TCP	01/01/2025-01/31/2025	01/31/2025	03/14/2025
	04/01/2025-04/30/2025	04/30/2025	05/16/2025
	06/01/2025-06/30/2025	06/30/2025	07/17/2025

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

**Continuous testing will be in effect for Core sections in 2025, but not Discipline sections.

FAQs About Firm Registration Renewal & Peer Review Compliance Reporting

Q. My firm has multiple locations. Do I need to renew each location separately, or does renewing the administrative office cover all the offices?

A. The supervising CPA must renew each location's registration; however, you may submit one payment to cover all offices.

Q. How do I add a new employee or owner to my firm?

A. You can add new employees or owners when completing the registration renewal. You may also download and complete the [Notification of New Owner in a Partnership, Professional Corporation, or Professional Limited Liability Company form](#) from the [Board's website](#). You may email the completed form to [Cammie Emery](#), Licensing Specialist, or mail the form to Cammie Emery, Licensing Specialist, NC State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605.

Q. How do I cancel my firm registration?

A. If you are an individual practitioner (IP), you can cancel your firm registration in the portal. Alternatively, you may submit a written cancellation request to the Board. Please email your request to [Cammie Emery](#), Licensing Specialist, or mail the form to Cammie Emery, Licensing Specialist, NC State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605.

Professional Limited Liability Companies (PLLCs) and Professional Corporations (PCs) must file Articles of Dissolution and other required documents with the

[NC Secretary of State \(NC SOS\)](#). Limited Liability Partnerships (LLPs) must file a Certificate of Cancellation with the [NC SOS](#).

After the Office of the NC Secretary of State processes the documents, it will provide you with a copy with the official filing stamp. Please send a copy of that document to [Cammie Emery](#), Licensing Specialist, or mail the document to Cammie Emery, Licensing Specialist, NC State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605.

Q. The peer review information the Board has on file is incorrect. How do I update my firm's peer review compliance information?

A. To update incorrect or missing peer review information, please email the relevant documents to [Cammie Emery](#), Licensing Specialist. If you're unsure which peer review documentation the Board needs, please review [21 NC 08M](#) and the [October 2024 Activity Review](#).

Q. My firm no longer provides the services that require me to participate in a peer review program. How do I change my peer review status to exempt?

A. You must provide the Board with documentation from the administering entity that states that your firm is no longer enrolled or participating in the peer review program. Please forward the email or letter from the administering entity to [Cammie Emery](#), Licensing Specialist.



Congratulations to Russell Wayne Trivison #8221, who has been actively licensed as a North Carolina CPA since December 1974.

Date	Location
January 22	Board Office
February 17	East Carolina University
March 17	Board Office
April 21	Board Office
May 19	Board Office
June 23	Board Office
July 21	Board Office
August 18	Board Office
September 22	UNC-Pembroke
October 20	Board Office
November 17	Board Office
December 15	Board Office

2025 BOARD MEETINGS





CPE AUDIT ORDERS

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

DANIELLE PERRY ABERNATHY #38679 | CHARLOTTE, NC

As part of the annual CPE audit, the Board staff requested that Danielle Perry Abernathy (Abernathy) provide certificates of completion for the 2021 and 2022 CPE years. The Board, in its review of the documents submitted by Abernathy, determined that Abernathy could not substantiate completion of all the CPE claimed for 2022.

Abernathy's misrepresentation of completion of the CPE required for certificate renewal constitutes a violation of 21 NCAC 08N .0202(b)(4) and .0203(b)(5). Therefore, Abernathy's CPA certificate is subject to a one-year stayed suspension. Because the suspension is stayed, Abernathy's CPA license will remain active. However, if the Board finds that Abernathy has violated any other Board Rules during the one-year period, the stay will be lifted, and Abernathy's CPA certificate will be actively suspended.

Abernathy must pay a \$1,000 civil penalty and make up the fourteen-hour (14) CPE shortfall by the end of 2024. Those CPE hours cannot be applied to their 2024 CPE requirement.

PAUL LAWRENCE ERICKSON #23991 | ASHEVILLE, NC

As part of the annual CPE audit, the Board staff requested that Paul Lawrence Erickson (Erickson) provide certificates of completion for the 2021 and 2022 CPE years. The Board, in its review of the documents submitted by Erickson, determined that Erickson could not substantiate completion of all the CPE claimed for 2021 and 2022.

Erickson's misrepresentation of completion of the CPE required for certificate renewal constitutes a violation of 21 NCAC 08N .0202(b)(4) and .0203(b)(5). On July 1, 2024, Erickson placed their CPA certificate on inactive status. They may apply for reinstatement of their CPA certificate by meeting the requirements of 21 NCAC 08J .0105(c) and paying a \$1,000 civil penalty.

KARLA KAY SHEPARD #28614 | HARRISBURG, NC

As part of the annual CPE audit, the Board staff requested that Karla Kay Shepard (Shepard) provide certificates of completion for the 2022 and 2023 CPE years. The Board, in its review of the documents submitted by Shepard, determined that Shepard could not substantiate completion of the required ethics course for 2022.

Shepard's misrepresentation of completion of the CPE required for certificate renewal constitutes a violation of 21 NCAC 08N .0202(b)(4) and .0203(b)(5). Therefore, Shepard's CPA certificate is subject to a one-year stayed suspension. Because the suspension is stayed, Shepard's CPA license will remain active. However, if the Board finds that Shepard has violated any other Board Rules during the one-year period, the stay will be lifted, and Shepard's CPA certificate will be actively suspended.

Shepard must pay a \$1,000 civil penalty and complete the NCACPA's 400-minute accountancy law course by the end of 2024. The course may be applied to their 2024 CPE requirement.

DEREK ROSS SMITH #39509 | HUNTERSVILLE, NC

As part of the annual CPE audit, the Board staff requested that Derek Ross Smith (Smith) provide certificates of completion for the 2022 and 2023 CPE years. The Board, in its review of the documents submitted by Smith, determined that Smith could not substantiate completion of the required ethics course for 2023.

Smith's misrepresentation of completion of the CPE required for certificate renewal constitutes a violation of 21 NCAC 08N .0202(b)(4) and .0203(b)(5). Smith's CPA certificate must remain on inactive status for at least a year, commencing on September 30, 2024, the day his application for inactive status was approved.

Smith may apply for reinstatement of his CPA certificate after September 30, 2025, by completing the requirements of 21 NCAC 08J .0105(c) and paying a \$1,000 civil monetary penalty.



CONGRATULATIONS!

SUCCESSFUL CPA EXAM CANDIDATES

The following North Carolina candidates passed the Uniform CPA Exam between July 1, 2024, and September 30, 2024:

Shannan Mary Adams
 Hailey Marguerite Amass
 Azri Shaqir Amir Hakim
 Ginger Dee Johnson Anderson
 Rachel Justine Anstett
 Kaitlyn Dianne Baucom
 Bailey Anne Folmar Beatty
 Kai Daniel Bilotta
 Michael Frank Blasko
 Caroline West Borton
 Victoria Ann Botzis
 Emma Scott Bradvica
 Sydney Carter Braxton
 Shelton Douglas Burke
 Allison Jones Carlyle
 Richard Lee Cassidy III
 Rosa Isela Castaneda Avila
 Destiny Marie Chafin
 Shiyi Chen
 Linwood Allen Cheshire
 Giovanni Chin-A-Sen
 Jessica Diane Copeland
 Erin Elizabeth Crotty
 Austin Michael Cummings
 David Scott Curlin
 Andrew Poe Dautel
 Peter Godwin Davis
 Matthew Evan Deal
 Anthony Thomas DeMarco
 Gefei Deng
 Holden Alexander Denny
 Rachel Rose Dyer
 Noah James Ehreth

Paige Caroline Ehrman
 Stacy Aileen Segal Feldman
 Sierra Evelyn Foster
 Noah Preston Fox
 Shane Marshall Fox
 Maddalyn Wallis Franks
 Mitchell John Frei
 Matthew Thomas Gay
 Haley Anne Gilmore
 Deon Raqueal Goode Gaither
 Finley Bryant Gough
 Denise Moore Grizzle
 Maria Dymkevitch Hague
 Nathan Maxwell Hardy
 Caroline Christine Hendrix
 Brian Thomas Himmel
 Tyler Anderson Hobson
 Chassidy Rae Hodge
 Payton Alyssa Hudson
 Mark William Humphrey
 Lily Bennett Hunt
 Andrew Christopher Ihle
 Sargis Mais Ivanov
 Louis Edward Jakub
 Jonathan Brendon Jewell
 Grace Crowson Johnston
 Hunter Curtis Kehl
 Jessica Elaine Kennedy
 Emily Margaret Kluth
 Noah David Koenigs knecht
 Lija Kornivska
 Thomas Jeffery Landis
 Devin Andrew Larson
 Katherine Wells Lawless

Ellen Sue Lefkowitz
 Sophie Margareta Lindner
 Rebekah LeAnn Lippard
 Aaron Kent Lowry
 Claire Elizabeth Mahoney
 Tyler James Marriner
 Derek Leath Martin
 James William McOwen
 Luke Ashby Miller
 Matthew Graeme Morrison
 Michael Edward Moul
 Taner Nickolas Moulton
 Thomas Carraway Newman
 Parker Scott Norris
 Daniel Joseph O'Connor
 Paul Landon Owen
 Jennifer Anne Palma
 Matthew Joseph Palmer
 Meghan Ryan Perdue
 Joshua Hayden Pfister
 Grey Thomas Pickett
 McKenna Delaine Polk
 Sierra Christine Puryear
 Yinghan Qiu
 Juliet Elizabeth Quigley
 Taylor Anne Reynolds
 Abigail Marie Ross
 Jackson Lee Russell
 Corey Michael Saunders
 Olivia Rose Schwager
 Madison Reed Schwartz
 James Isaiah Sharp
 Daniel Mark Sheitman
 Stephanie Anne Shewhart

Jonah William Shouse
 Michael Joseph Jr Sinkus
 Anne Erwin Sippe
 Bryan Ritter Smith
 Sarah Kristine Stewart
 Dane Andrew Straeter
 Teresa Michelle Striblin
 Eric Samuel Sunderland
 Michael John Szabo
 Isabella Marie Tarlton
 Nathaniel Ray Thomas
 Andrew Whitman Toland
 Robert Christopher Tomasic
 Alexander Colby Walsh
 Anna Frances Weeks
 Caleb Ross Westbrook
 Kaylah Brook Wiglesworth
 Alise Jeanne Wille
 Trent Michael Williams
 Matthew Jonathan Willis
 Olivia Dawn Wilson
 Edgar Guy Woodliff V
 Scott Joseph Wright
 Linda Zhang

If you are a North Carolina candidate who passed the CPA Exam in Q3-2024 and your name is not on the above list, please notify [Phyllis Elliott](#), Exam Specialist.

2024 CPA EXAM PASS RATES

Section	Q1		Q2		Q3	
	All Candidates	NC Candidates	All Candidates	NC Candidates	All Candidates	NC Candidates
AUD	44.63%	42.6%	46.58%	53.3%	47.80%	46.4%
FAR	41.92%	37.6%	40.58%	37.4%	39.82%	44.5%
REG	63.43%	65.1%	63.45%	68.3%	62.97%	58.6%
BAR	42.94%	40.0%	40.26%	45.0%	40.11%	39.3%
ISC	50.93%	66.7%	57.93%	62.1%	61.88%	77.3%
TCP	82.36%	91.7%	75.67%	80.0%	72.91%	75.8%

Well-Deserved Congratulations!

CPA CERTIFICATES ISSUED

On November 18, 2024, the Board approved the following individuals for North Carolina CPA licensure:

Lauren Amy Amaral	Adam Wesley Dormuth	Douglas Allen Kramer	Alexis Noelle Roberts
Breana Jane Ammon	Nicholas Castillo Egger	Sarah Grayson Lamm	Kyle Mitchell Roberts
Anne Niemiec Basta	Ashraf Moustafa Elkotaney	Elizabeth Marie Lauer	Emmaleigh Rose Roehmer
Madeline Victoria Becker	Cody James Ellison	Tony Lawrence	Christian Walker Rogers
Patricia Ann Bevans	Gregory James Favre-Bulle	Natchanon Leecharoen	Samantha Jo Rose
Dongzhe Bi	Farshid Fazel	Andrew Robert Lopane	Brendan Michael Ryan
Emma Lynn Blessinger	Robert Caleb Foxwell	Anthony Paul Love	Armeen Haydar Saberian
Jacob Wilson Borkowski	Emma Lea Francisco	Brenda Ayers Lupino	Alexander John Schmetzer
Courtnei Rachel Bowden	Marcella Mack Freed	Peter David Mann	Thomas A. Shover
Sara Christine Boyan	Terri Toeko Fujii	Elizabeth Anne Martin	Matthew Joseph Shustack
James Houston Brooks	Joseph Ross Gorman	Laura Elizabeth Mayo	Alexis Nicole Smith
Isabella Clare Bucaro	Janice Ann Green	Noel Philipp Menzi	Harry Lloyd Smith III
Alec Robert Buckner	Brian Douglas Grierson	Rhys Evan Miller	Dante Vincent Stefanelli
Nicholas James Burda	Nicolas Gabaldon Hamm	Casey Andrew Mitchell	Evan Scott Stern
Rebecca Noel Burton	Erin Leigh Hetherington	Dustin Adam Moore	Zachary H. Theodore Stevens
Michael Anthony Casale	Christine Cassandra Hines	Tyler Stephen Moore	Rosali Su
Jean Victoria Chick	Conor James Hogan	Frank Robert Mrozowski Jr.	Reid Taylor Taubenheim
Kayla Paige Clark	Merrill Ricketts Horridge	Graham Harris Myers	Tyler Jamison Turney
Laura Elizabeth Colavita	Fang Hu	Jennifer R. Wheeler Nasiatka	Mark Aaron Vaccaro
Kevin Yates Collier	Kara Hunt	Elizabeth Laura Neblett	Dana Mae Van Nostrand
Aimee Melissa Conant	Monica S. Iruveda Rodriguez	Saurav Neupane	Arthur W. Van Nostrand III
Taylor Jean Convertino	Megan Lohraine Jansen	Shuangshuang Pan	Stephanie Ruth Wagner
Anthony John Cortopassi	Patrick Thomas Jones	Neeshant Rahul Parikh	Dian Wang
John Crittenden	Alexis Catherine Kapocius	Sarah Suzanne Powers	Jingjing Wang
Michael James Daugenti	Anugya Kayastha	John Christian Pradetto	Sydney Mae Wawrzyniak
James Ernest Denny	Cabin Gold Kim	Kenneth Whitney Rider	Morgan Lee Wilke
Sierra Sumiko Doi	Abby Madison King	Mark Douglas Risco	Stacey Elizabeth Zeller

CPA Certificate Reclassifications

Reinstatement

On November 18, 2024, the Board approved the following applications for certificate reinstatement:

Gwendolyn Stone Campbell #22638	Wendell, NC
Charles Frederick Cornett #42020	Charlotte, NC
Karen M. Livingstone #43280	Calabash, NC
Katelyn LeAnna Smith #44713	Morehead City, NC
Elizabeth Crabtree Smolski #33033	Hendersonville, NC

CPA-retired

Between November 1, 2024, and November 30, 2024, the Board approved the following applications for CPA-retired status:

David Patrick Erwin #15409	Apex, NC
David James Hickman IV #21202	Cary, NC
Janet Hewitt McLain #19063	Statesville, NC
Matthew A. Packey #25440	Matthews, NC
Robert E. Starkey #31999	Jacksonville, FL
Susan Michelle Swanson #38651	Summerfield, NC

Inactive Status

Between November 1, 2024, and November 30, 2024, the Board approved the following applications for inactive status:

Andrew Steven Bodane #18738	Raleigh, NC
Joyce D. Boni #21316	Denver, NC
Bradford Duncan Burlingham #22898	Asheville, NC
Glenn D. Clausing #31270	Cary, NC
James Alexander Colee #36660	Charlotte, NC
Monica Helms Coleman #18778	Apex, NC
Frances Marcella Coyne #21969	Chapel Hill, NC
Daniel Connor Deas #46428	Waxhaw, NC
Catherine Crosby FitzGerald #35665	Greensboro, NC
Mary Alice Foy Auten #17011	Gastonia, NC
Paul Thomas Hoying #17108	Belmont, NC
William Craig Jones #22313	Waxhaw, NC
Phillip Davis McBrayer #15300	Greensboro, NC
Douglas Christopher Queen #22672	Garner, NC
Carey McIlwaine Read #15712	Lumberton, NC
Janet Vuncannon Rich #22488	Asheboro, NC
Mendall Grayson Smith #12447	Gastonia, NC
Richard Edward Westbay #40612	Stallings, NC
Morris R. Wilder #19452	Rocky Mount, NC



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Other

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Noel Allen, Esq.

Dates to Remember

Dates, times, and locations are subject to change.

2024

Dec. 24-26

Office Closed

Dec. 31

Deadline: CPE Completion for 2025-2026 CPA License Renewal

2025

Jan. 1

Office Closed

Jan. 20

Office Closed

Jan. 22

Board Meeting, Raleigh

Feb. 17

Board Meeting, Greenville (ECU)

Mar. 1

Deadline: CPA Firm Registration Renewal & Peer Review Compliance Reporting

Mar. 31

Board Meeting, Raleigh

Apr. 18

Office Closed

Apr. 21

Board Meeting, Raleigh

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