



Activity Review

North Carolina State Board of Certified
Public Accountant Examiners



1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • nccpaboard.gov • No. 8-2023

THE CYBERSECURITY CRISIS

Urgent and Critical Protections You Must Have in Place Now

The following article is for information purposes only. Any opinions expressed in the article are those of the author, Keith Bryson, and may not reflect the opinion of the Board.

In today's digital age, businesses face an ever-increasing number of cyber threats. Cybercriminals continuously evolve their tactics, exploiting vulnerabilities to steal sensitive data, disrupt operations, and tarnish reputations.

As a CPA, whether in industry or public practice, you may deal with vast amounts of financial data, making it (and you) a prime target for cyberattacks.

Understanding the significance of cybersecurity and adhering to regulations, such as the Federal Trade Commission (FTC) Safeguards Rule, if applicable, is essential to safeguarding sensitive data from potential breaches and their costly consequences.

The Importance of Cybersecurity for Everyone

The cyber threat landscape has become more sophisticated than ever before. Cybercriminals use various methods, including phishing, malware, and social engineering, to exploit vulnerabilities and gain unauthorized access to sensitive data.

The unauthorized disclosure or theft of this data can lead to severe consequences, including financial losses, legal liabilities, and damage to your business or firm's reputation. Prioritizing cybersecurity measures is crucial to protecting your sensitive information.

In addition to safeguarding data, complying with relevant cybersecurity regulations is vital for your success.



Failure to adhere to cybersecurity regulations can result in hefty fines, legal penalties, and potential lawsuits.

It is imperative for CPAs to stay updated on cybersecurity laws and regulations, including the FTC Safeguards Rule.

Demonstrating a commitment to cybersecurity can build trust and confidence among clients and employees. Clients want to know that their financial information is secure in your hands.

A strong cybersecurity posture can be a powerful marketing tool to attract and retain clients and employees.

Key Cybersecurity Challenges

Phishing Attacks: Cybercriminals use deceptive emails and messages to trick you into disclosing sensitive information or clicking on malicious links.

These are becoming more difficult to detect as artificial intelligence becomes a key tool used by criminals.

Ransomware: Malicious software that encrypts data, holding it hostage until a ransom is paid, posing a significant threat to data integrity.

Insider Threats: Disgruntled or negligent employees accessing confidential data can unintentionally or intentionally cause data breaches.

Data Theft: Cybercriminals aim to steal valuable information, including

Continued on Page 5

In This Issue

Disciplinary Actions.....	2
Exam Fees.....	2
2023 Exam Score Release Dates.....	3
Important CPA Exam Dates.....	4
My CPA Story: Carl Thompson, CPA.....	4
Successful CPA Exam Candidates.....	4
50 Years of CPA Licensure.....	6
Certificate Forfeitures.....	6
Certificates Issued.....	6
Certificate Reclassifications.....	6
Inactive Status.....	7

Disciplinary Actions

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."

DAVID OLIVER HAMILTON, #18306 | HAMILTON & COMPANY, CPAs, P.A. WILMINGTON, NC

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

1. David Oliver Hamilton, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 18306 as a Certified Public Accountant.
2. Hamilton & Company, CPAs, P.A. (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be referred to as the "Respondents."
3. The Respondent firm identified on its firm renewals for the years 2018 through 2021 that it was providing services subject to peer review, including reviews, agreed-upon procedures, and/or compilations.
4. Per the Board's records, the last peer review provided by the Respondents was as of May 19, 2016. While that peer review resulted in a Pass, the Respondent Firm does not appear to have participated in the peer review program since that result.
5. Board staff requested that the Respondent Firm identify its peer review status and provide an explanation as to why the Board did not have an updated peer review on file.
6. The Respondents confirmed the foregoing facts. The Respondent Firm also correctly asserted that it accurately completed its annual firm renewals by identifying that it was performing services that were subject to peer review during that time period. The Respondents incorrectly assumed that the Board was monitoring the Respondent's compliance with the peer review rules and was aware of the circumstances.
7. The Respondents point out that they have not had any prior compliance or ethical issues with the Board and would like to take the appropriate steps to address these matters.
8. The Respondents wish to resolve this matter by consent and agree 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 Respondents understand and agree 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 Respondents are 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 Firm's failure to timely participate in a peer review program constitutes a violation of 21 NCAC 08N .0203(b)(7) (Discreditable Conduct).
3. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondents' consent to this order, the Respondents are subject to the discipline set forth below.

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

1. The Respondent, David Oliver Hamilton, CPA, is hereby censured.
2. The Respondent Firm shall pay two one-thousand-dollar civil penalties (one for each missed peer review reporting deadline), to be remitted with this signed Consent Order.
3. The Respondent Firm's ability to perform services subject to peer review is suspended until such time that the Respondent Firm has re-enrolled in the peer review program.
4. The Respondent firm should request an accelerated peer review upon the re-enrollment into the peer review program. The Respondent Firm shall submit a copy of the peer review report, firm response (if applicable), and other peer review documentation deemed necessary to support the Respondent Firm's compliance with the Board's peer review requirements.

Exam Fees Effective August 5, 2023

Exam Fees Effective August 5, 2023	
Administrative Fees	
Initial Exam Application	\$230.00
Re-Exam Application	\$75.00
Section Fees	
AUD	\$254.80
BEC	\$254.80
FAR	\$254.80
REG	\$254.80

C. BRYAN MCNEESE, #20258 | C. BRYAN MCNEESE, CPA | GOLDSBORO, NC

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

1. C. Bryan McNeese, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 20258 as a Certified Public Accountant.
2. C. Bryan McNeese, CPA (hereinafter “Respondent Firm”), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be referred to as the “Respondents.”
3. On his 2018 firm renewal, the Respondent disclosed that he had performed Agreed-Upon Procedures engagements during calendar year 2017. Performance of those engagements required the Respondent to register his firm for peer review within thirty (30) days of the issuance of the first report.
4. The Board staff followed up with the Respondent after the time to complete the peer review had elapsed. The Respondent confirmed that he had performed a review in September 2017.
5. The Respondent had made a phone call to the AICPA in 2017 to enroll in peer review but did not follow up on that phone call and never enrolled.
6. The Respondents wish to resolve this matter by consent and agree 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 Respondents understand and agree 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:

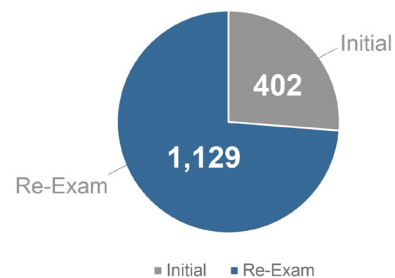
1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondents’ failure to register his firm for peer review within thirty (30) days of the issuance of the first report constitutes a violation of Board rule 21 NCAC 08N .0203(b)(7).
3. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondents’ consent to this order, the Respondents are subject to the discipline set forth below.

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

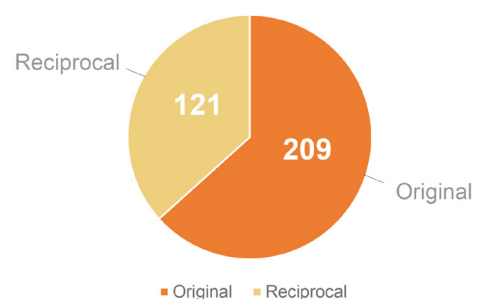
1. The Respondent, C. Bryan McNeese, CPA, is hereby censured.
2. The Respondent Firm shall pay a one thousand dollar (\$1,000) civil penalty to be remitted with this signed Consent Order.

2023 Exam Score Release Dates	
If the AICPA receives your data file by:	Your target score release date is:
September 7, 2023	September 15, 2023
September 30, 2023	October 10, 2023
October 19, 2023	November 3, 2023
October 31, 2023	November 8, 2023
November 26, 2023	December 5, 2023
December 15, 2023	December 27, 2023
Follow NASBA on Twitter (@NASBA) for score release updates.	

Exam Applications Approved January-June 2023



CPA License Applications Approved January-June 2023



MY CPA STORY: CARL THOMPSON, CPA

What really caught my eye about accounting was that there were always CPA firms buzzing around campus at Appalachian State to recruit interns and upcoming accounting graduates. Compared to other disciplines, there just seemed to be a lot of demand for accounting students. After a busy season internship with Ernst & Young in Winston-Salem, I finished my degrees and accepted a job with the firm following graduation.

Four years of public accounting, together with 19 years in industry, eventually led me to a career in consulting, where I have the opportunity to provide Business Consulting and Accounting Advisory Services for a wide variety of clients.

Although good prospects for a job may have initially lured me to becoming a CPA, it's the friends I've made and the clients I've had the privilege to serve over the years that made it a great decision. And I would do it all again.

Carl Thompson is a Principal with Triangle Consulting Group LLC in Raleigh, NC, and was licensed as a North Carolina CPA in October 1994.



Carl Thompson, CPA

SUCCESSFUL EXAM CANDIDATES

The following North Carolina candidates passed the Uniform CPA Exam in June 2023:

Jessica Marie Ahearn	Matthew Lee Helms	Landon Lee Reese
Wesley Brian Atkins	Matthew Teo Hughes	Nicholas Francis Rios
Abby Renee Baukema	Austin Douglas Johnson	Jay'la Channell Rivers
Kylee Margaret Bogumill	Clay Matthew Johnson	Melissa Purcell Robinson
Samuel David Botos	Grace-Anne Jones	Zoe Miller Rumberg
John Gary Burkett	Sakura G. Kagawa-Ferraro	Ryan Henry Sikorski
Alina Brooke Cardwell	Jordan Michael Kota	Amy Thompson Smith
Miguel Angel Chavez	Joshua Andrew Lail	Christopher Lloyd Spargo
Drew Alan Coble	Trevor Edward Leach	Dustin Jay Starnes
Nicholas Palmer Connell	Allison Elizabeth Levesque	Denver Holt Stone
Amanda Kathleen Crnic	Anna Marie Loynes	William Edmundson Sutton
Joseph Hampton Crump	Adam Frederick Lusch	Zachary Royal Swanson
Turner Austin Cunningham	Michael John Malley	Grace Kathryn Terrell
Mary Caitlin Deans	Kellie Sue Masters	Melia Paige Tinnin
Dennis Tony Dremsizov	Matthew Ryan McCullers	Anna Elizabeth Vincent
Hayden Lee Edmondson	Adam Gray Messenkopf	Stephen Robert Waldman
Rachel Harper Evatt	Casey Andrew Mitchell	Bruce Yanxu Wang
Morgan Lee Fulton	Sydney Austin Mose	Noah Scott Wells
Harriet Lucile Glover	Brian Joseph Mowad	Jonathon Alexander Williams
Timothy Joseph Gosnell	Gilles Nicolas Johann Piangnee	Ranxin Xie
Dawson Baker Green	Justin Blake Quinn	Jia Xu
Maitland Elizabeth Gurney	Benjamin Thomas Rathgeb	

If you are a North Carolina CPA Exam candidate who passed the Exam in June 2023 and your name is not on this list, please contact the Board's Communications Officer, at communications@nccpaboard.gov.

Important CPA Exam Application & Testing Dates

Dates Subject to Change

10/15/2023	Last day to submit BEC applications to the Board
11/27/2023	First day to submit BAR, ISC, & TCP applications to the Board
12/15/2023	Last day to take BEC (all BEC Notices to Schedule expire)
12/15/2023	Last day to take AUD, FAR, & REG in 2023
12/16/2023-01/09/2024	No Exam sections administered (IT systems converting to 2024 Exam format)
01/10/2024	First day of 2024 Exam testing

The Cybersecurity Crisis: Urgent and Critical Protections You Must Have in Place Now

continued from page 1

financial records and personal details, to commit identity theft or engage in fraudulent activities.

Credential Stuffing: Cyber attackers use stolen login credentials to gain unauthorized access to business systems.

Understanding the FTC Safeguards Rule for CPA Firms

The FTC Safeguards Rule, introduced in 2003, initially applied primarily to banks and traditional financial institutions.

However, the rule was revised in 2021, broadening its scope to include all businesses “engaging in an activity that is financial in nature.”

This expansion brought a significant number of industries, including CPA firms, under its regulatory umbrella.

If your firm falls under the new regulations, it is essential to take immediate action to achieve compliance. If you have cyber insurance, showing compliance with FTC safeguards may make filing a claim easier.

Remember, you may have superior tools and services guarding your information, but to prove compliance, you must have proper documentation which shows you are actively monitoring your systems and updating your procedures as necessary.

The first step is to develop a comprehensive Written Information Security Plan (WISP). This plan should be tailored to your firm’s size, complexity, and the nature of your activities.

Key Components of a WISP for CPAs

Appoint a Qualified Individual: Designate an employee within your business to coordinate the information security program. While this role can be outsourced to an external IT company, your firm retains full responsibility for ensuring completion.

Document Assets and Data: Create an inventory of all hardware, software, users, accounts, vendors, and customer data, along with their storage locations. Understanding what data you have and where it is stored is crucial for determining how to protect it effectively.

Conduct a Risk Assessment: Evaluate potential risks and threats associated with each item in your inventory. A well-documented risk assessment should include evaluation criteria.

Design Safeguards: Develop a robust protection plan based on the identified risks. This includes determining who should have access to customer information, encrypting all sensitive data, implementing multi-factor authentication (MFA), securely disposing of data, and maintaining a log of authorized users’ activity.

Employee Training: Regularly train your staff on cybersecurity principles to ensure everyone knows the importance of data security and their role in maintaining it.

Vendor Management: Have a process in place to assess and reassess service providers and vendors to ensure they meet cybersecurity requirements when handling customer data.



Regular Reassessment and Reporting: Continuously monitor and evaluate the effectiveness of your safeguards, updating them based on new threats and changes in the environment. Regularly update the WISP and report on its implementation annually to your partners, board of directors, or senior management.

Conclusion

Prioritizing cybersecurity to protect sensitive data is a must for everyone, and firms must take additional steps to ensure compliance with the FTC Safeguards Rule. By developing a robust WISP and implementing essential safeguards, your firm can mitigate the risk of cyberattacks and build trust among clients.

Cybersecurity is not just a legal obligation but also a fundamental business necessity to safeguard your business’s reputation and the financial information of your employees and clients. Staying vigilant and proactive in addressing cybersecurity challenges will help ensure your business’s secure and prosperous future.

Your IT service provider should be able to help you create a plan, but it should be reviewed by your insurance agent, leadership team, board, and other key players in the organization.

Keith Bryson is the Owner and President of RCO Systems, Inc., located in Cary, NC. Mr. Bryson can be reached by email at keith@rcosystems.com or by phone at (919) 319-3612.

CERTIFICATES ISSUED

On July 24, 2023, the Board approved the following individuals for North Carolina CPA licensure:

Robert E. Acuna	Haley Elizabeth King
Joseph Michael Adam	Lauren Catherine Kirkpatrick
Danielle Nicole Agosta	Ginamarie Eileen Klos
Taylor Caitlin Akindele	Sunyoung Kong
Bailey Elizabeth Alleman	Rashel Kirsten Korte
Ashlyn E. Jennifer Allen	Amy Elizabeth Lamp
Tanner Ross Barnett	Joanna Louise Leary
Jennifer Moody Barrow	Jackie Lin
Quintin Jerome Bell	Erin Susanne Lowdermilk
Clara Elizabeth Blackstock	Emily Elizabeth Lower
Joshua Race Borfitz	Kenneth Jackson Lutz
Bruce Burton Brown	Philip Scott McIntosh
Melissa Ann Burke	Katherine J. McIntyre
Witcliff Anthony Cammock	Angel Maria Sundance Moore
Jeffrey Arthur Carlson	Bryson Cole Mosteller
Christopher Ryan Carroll	Rodney Mudondo
Erik Matthew Causey	Matthew James Nelson
Xin Chen	Gregory Tucker Nobles
Shirley Enid Chiari	Kelsey Edens O'Brien
Keith Anthony Clarke	Maggie C. Ostwalt-Yantis
Turner Austin Cunningham	Charles Wood Parrish
Mary Caitlin Deans	Satyam Pravinkumar Patel
Michael Dejulio	Cassidy Morgan Peikin
Jonathan Laurel Denise	Brennan Murphy Peterson
Regina Susan Eyes	Margaret H. Prochaska
Rayan Wail Faraj	Tebbi Jean Purvis
Skyler Morgan Faulkner	Hannah Adair Risenmay
John Anthony Ficara	Wills Dustin Roman
Carlyn Appleton Flake	Zoe Miller Rumberg
Rebecca Marie Freiheit	Matthew Gerald Scheuers
Jacob Henry Gilbert	Arianna Maryam Shahin
Peyton Marie Gladieux	Alexa Lynn Sheridan
Michole Marie Greenwood	Patricia Elise Sholtis
Elizabeth Darden Grubb	Jeffery Todd Sisson Jr.
Arwin Velasco Guban	John William Slyh
Shannon Elizabeth Gurreri	Sheila Greene Snyder
Connor Michael Haggarty	Eric Leigh Syfrett
Zachary Tyler Halsey	Andrea Broadhurst Taylor
Justin Taylor Hammond	Lori Lynn Toro
Lorin Taylor Hartley	Angie Dione Tucker
John Patrick Heffron	Joshua Nathanael Tyler
John Marshall Hoopman	Christopher Brooks Vaughn
Leigh-Anne Hughey Huffman	Kenneth Scott Vietzke
Maxwell Harding Humphries	Payton Riley Vogelgesang
Christopher Michael Hurst	Kai Wei
Susan S. Hutchins	Erin Therese Weis
Kingsley Onyekachukwu Ifedi	Lisa Rene Wierer
Julian Malachy Jackson	Lexia Jade Wingler
Kendra Marie Jacques	Josh Yelen
Christopher K. Johnson	Lihua Zhao
Chandler Blake Julian	

50 Years of NC CPA Licensure

Congratulations to the following individuals who have held an active North Carolina CPA license for 50 years:

July 1973

Alexis Annette Smith

August 1973

Charles Stephen Smith



CPA Certificate Forfeitures

On August 4, 2023, the Board notified 22 individuals that their North Carolina CPA certificate had been forfeited as required by NCGS 93-12(15) for failure to renew.

Although a forfeiture is not a disciplinary action, using the CPA title while on forfeited status may result in disciplinary action by the Board.

An individual whose certificate has been forfeited for failure to renew may apply for reissuance after meeting the requirements of 21 NCAC 08J .0106.

Certificate Reclassifications

On June 24, 2023, the Board approved the following applications for CPA certificate reclassification:

Reinstatement

Valarie Shea Burke, #39991	Bainbridge, GA
Bethany Anne Chapman, #30661	Athens, GA
Johnathan Gene Gabbard, #39923	Greenville, SC
Shirlene Guthmann Gray, #18827	Monroe, NC
Jiajia Hao, #38892	King of Prussia, PA
Jeffrey Clarence Hitzke, #21142	Burlington, NC
Jeffrey Sean Holley, #28993	Cornelius, NC
Rebekah Catherine Howard, #39665	Wake Forest, NC
Jean Christophe Lecordier, #32817	Charlotte, NC
Amy Marie Cline Leden, #32266	Raleigh, NC
Joseph Charles Manzinger III, #41621	Chicago, IL
Christianna Leigh Morton, #28610	Appling, GA
Jamie Lynn Stevens, #40398	Huntersville, NC
Alicia Norman Thrasher, #33552	Charlotte, NC

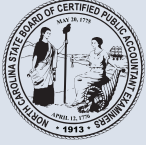
Reissuance

Tiffany Ann Neijna, #31844	Raleigh, NC
----------------------------	-------------

CPA Certificates: Inactive Status

Between July 1, 2023, and July 31, 2023, the Board approved the individuals listed below for inactive status. A person whose North Carolina CPA certificate is on inactive status cannot use the title certified public accountant, nor allow anyone to refer to them as a certified public accountant, and neither they nor anyone else can refer to them in any representation as described in 21 NCAC 08A .0308(b) [21 NCAC 08A 21 NCAC 08A .0301(b)(20)].

Lauren Michelle Adamov, #34496	Madison, WI	Jeffrey Andrew Kuchar, #41739	Perkasie, PA
Franklin Amburn, #15328	Banner Elk, NC	Casey M. Leonard, #35738	Connellsville, PA
Hannah Leigh Anderson, #41210	Rochester, NY	Christopher Lee Lindsay, #41458	Dayton, OH
Linda June Anderson, #28477	Denver, NC	Mary Mae Link, #45287	Charlotte, NC
April Elizabeth Audette, #40335	Raleigh, NC	Haley McKenzie Long, #42673	Appling, GA
Rose L. Bailey, #29385	Huntersville, NC	Gilbert Lovinsky, #32356	Modesto, CA
Duane Eddy Barrett, #16616	Holly Springs, NC	William Arthur Lundstrom, #27796	Atlanta, GA
Megan Elizabeth Bassett, #41334	Atlanta, GA	Pamela T. Mackie, #20408	Little River, SC
Jason Behrens, #40805	Lebanon, NJ	Maria Idalina DeSousa Michaud, #25992	Cary, NC
Malcom Bowyer, #29106	Pinebluff, NC	Christy Lynn Midden, #33245	Knoxville, TN
Jennifer Helms Brigman, #21262	Charlotte, NC	Laura Steen Millwood, #21236	Southport, NC
Elaine Smith Brock, #19125	Concord, NC	Robert Rubin Miracle, #41117	West Palm Beach, FL
Elizabeth Ann Burleson, #18103	Knightdale, NC	Ronda G. Morgan, #13237	Asheboro, NC
Daniel Jones Callihan, #45835	Waxhaw, NC	Michael Joseph Murdy, #40764	Alys Beach, FL
Karen Corn Caudill, #19734	Madison, NC	Samantha Georgiana Mwangi, #39845	Huntersville, NC
Jerry A. Cheatham, #19735	Hartsville, SC	Rama Nishtala, #27556	Chandler, AZ
Karen Hopper Chiuchiolo, #23381	Tega Cay, SC	Caryn Leigh Nivens, #33979	Charlotte, NC
Kenneth McFarland Clark, #32903	Brentwood, TN	William Hubert Ogburn III, #36442	Atlanta, GA
Gwenn Sheard Colston, #23415	Hampstead, NC	Michael Edward Onak, #30548	Charlotte, NC
Robert Franklin Colwell, #7166	Charlotte, NC	Michael Eugene O'Neal, #28360	Weaverville, NC
Jon Keith Cook, #22083	Raleigh, NC	Anthony James Robert Paihr, #46136	St. Charles, IL
Raven Nicole Cross, #39600	Greensboro, NC	Kueiling Peng, #41451	Raleigh, NC
Vincent Sean Cusack, #18393	Lake Mary, FL	Jonathan Thomas Perron, #44465	Chicago, IL
Hunter Robert Del Valle, #46412	Columbia, SC	Sloane Irwin Pfaff, #46343	Washington, DC
Justin Ray D'Eredita, #41501	Mount Pleasant, SC	Theresa Marie Phillips, #13821	Chapin, SC
Daniel A. DoCabo, #27611	Huntersville, NC	Grecia Picon, #45366	Miami, FL
Michael Charles Elledge, #14371	Raleigh, NC	Joseph Richard Popolizio, #45648	Smyrna, GA
Byron Joseph Eways, #38293	Charlotte, NC	Mary Thompson Prillaman, #40897	Bassett, VA
Carl Frank Fisher III, #22664	Coral Springs, FL	Karen A. Ralph, #19349	Raleigh, NC
Joseph John Fragomeni, #45513	Enfield, CT	Benjamin Todd Redman, #32233	Nashville, TN
Millicent Jean Frias, #40418	Hillsborough, NC	Lucreasha Jennea Reid, #45722	Greenville, NC
Lisa Gaetano, #39425	Cullowhee, NC	Gina Eastridge Reynolds, #32540	Chapel Hill, NC
Gary Wayne Garris, #12712	Ledgewood, NJ	John Philip Richter, #26080	Charlotte, NC
Mark John Gettig, #35920	Greer, SC	Kimberlie Blake Rudolph, #34656	Matthews, NC
Jordan Marcus Gower, #43938	Medford, MA	Kristopher Allen Sayresmith, #36569	Waxhaw, NC
Russell Reeve Guilfoile, #44139	Apex, NC	William Howard Schieffer, #39497	Wilmington, DE
Andrew Ellis Harton, #43341	Nashville, TN	Cindy Rose Stoltz, #42055	Clayton, NC
Taylor Marie Hescocock, #43483	Raleigh, NC	Sonja Arlene Thomas, #34057	Kings Mountain, NC
Donald Edward Hughes, #18793	New Bern, NC	Don Nelson Tidwell, #43051	Northport, AL
John David Iskander, #43511	Greenville, SC	W. Lyndo Tippett, #3111	Raleigh, NC
Annie Ellis Jennings, #37847	Sparta, NC	Elizabeth Gatewood Wellborn, #37244	Cary, NC
Novella F. Karwatsky, #31319	Hilton Head Island, SC	Jacqueline L. Weller, #38949	Concord Township OH
Pavel V. Katsiak, #33747	McLean, VA	Barry Wade Whisnant, #9893	Catawba, NC
Caron Peters Katz, #29726	Ridgewood, NJ	Gregory Sigmon Whisnant, #11568	Hickory, NC
Richard Blair Keener, #23659	Kings Mountain, NC	Chavon Cherie Wilcox, #42770	Hedgesville, WV
Tanina A. Kennedy, #26944	Crofton, MD	James Floyd Williams, #18542	Greensboro, NC
Carolin Smith Kirsh, #19888	Charlotte, NC	Wang Xu, #36068	San Diego, CA
Janine Konopko, #36103	Sun City West, AZ	Aaron John Zafiroff, #38804	Clover, SC
Peter Kruyer, #18315	Raleigh, NC	Beth Troyan Zamorski, #29400	Rock Hill, SC



State Board of CPA Examiners

Board Members

Gary R. Massey, CPA
President, Emerald Isle

Bernita Demery, CPA
Vice President, Harrisburg

Jodi K. Kruse, CPA
Secretary-Treasurer, Raleigh

Maria M. Lynch, Esq.
Member, Raleigh

D. Michael (Mickey) Payseur, CPA
Member, Cherryville

Jennifer Van Zant, Esq.
Member, Greensboro

Arthur M. Winstead Jr., CPA
Member, Greensboro

North Carolina State Board of
Certified Public Accountant Examiners
PO Box 12827
Raleigh NC 27605-2827

PRSRT STD
US Postage PAID
Greensboro, NC
Permit No. 821

Staff

Executive Director
David R. Nance, CPA

Deputy Director
S. Lynne Sanders, CPA

Staff Attorney
Frank Trainor, Esq.

Legal Counsel
Noel Allen, Esq.

Administrative Services
Felecia Ashe
Vanessia Willett

Communications
Lisa Hearne-Bogle

Examinations
Phyllis Elliott

Licensing
Alice Grigsby
Cammie Emery
Buck Winslow

Professional Standards
Mary Beth Britt
Julia Mayo
Jeffrey Tankard

2023 Dates to Remember

Dates, times, and locations are subject to change.

Aug. 21, 2023	Board Meeting, Raleigh
Sept. 4, 2023	Office Closed
Sept. 25, 2023	Board Meeting, Boone
Oct. 15, 2023	Last Day to Submit BEC Exam Applications
Oct. 23, 2023	Board Meeting, Raleigh
Nov. 10, 2023	Office Closed
Nov. 20, 2023	Board Meeting Raleigh
Nov. 23-24, 2023	Office Closed
Dec. 4, 2023	CPA Firm Registration Renewal & Peer Review Compliance Reporting Begins
Dec. 15, 2023	Last Day to Take AUD, BEC, FAR, & REG
Dec. 18, 2023	Board Meeting, Raleigh
Dec. 25-27, 2023	Office Closed
Dec. 31, 2023	Deadline: CPA Firm Registration & Peer Review Compliance Reporting Deadline: 2023 CPE Completion