

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. 01-2025

THE YEAR IN REVIEW

Highlights from 2024

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Board of CPA Examiners

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THE YEAR IN REVIEW

Gary R. Massey, CPA, President

It's hard to believe that 2024 is over, and we are more than halfway through January 2025. Time certainly does fly! Before we get further into the new year, I want to take a moment to share some highlights from the Board's activities in 2024.

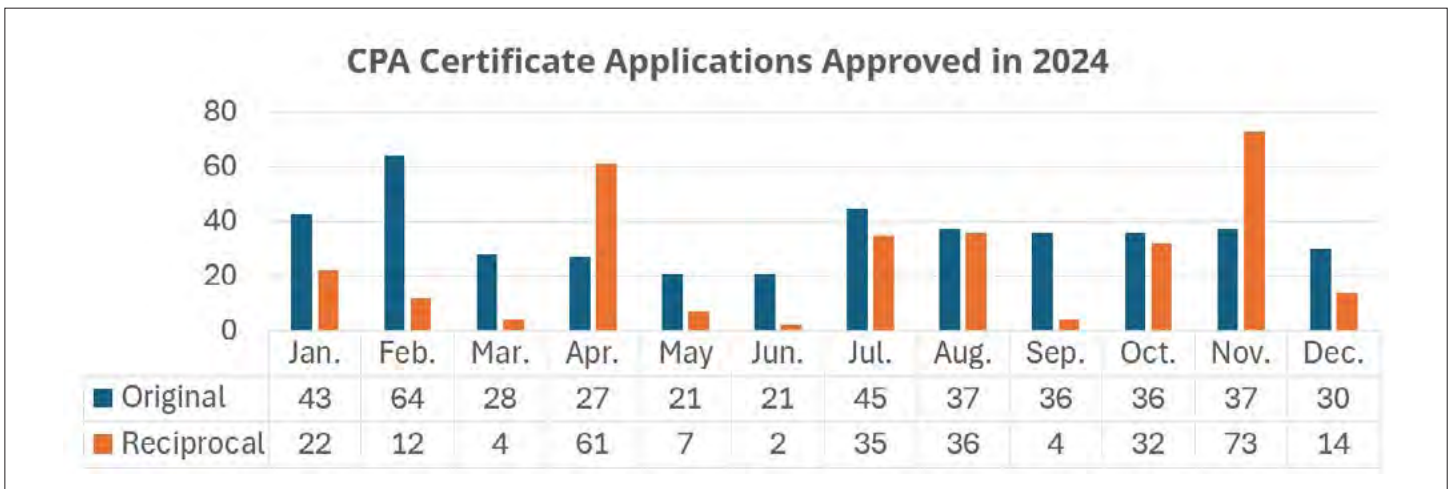
CPA Licensure

By the end of December 2024, North Carolina had 22,658 currently licensed CPAs--22,461 on active status and 197 on retired status. For context, Virginia has around 29,600 CPAs, Tennessee has about 12,000, and South Carolina has roughly 6,900.

North Carolina ranks 10th in the nation for the number of active CPAs regulated by a Board of Accountancy. The top three jurisdictions—California, New York, and Texas—account for over 208,000 active licensees, which represents 28% of the national total.

In 2024, the Board approved 727 applications (original and reciprocal) for CPA licensure, marking a decrease compared to previous years.

This decline may be linked to the January 2024 launch of the [Core+Discipline CPA Exam](#), which limited the opportunities for candidates to sit for the Exam and potentially affected their ability to complete all sections and apply for licensure.



The CPA Pipeline and Alternative Pathways

While the number of CPA candidates and licensure applicants in North Carolina has remained relatively steady, there is growing concern locally and nationally about the shrinking pool of individuals entering the accounting profession and pursuing the CPA license. In late 2024, the [AICPA and NASBA released an Exposure Draft](#) on a competency-based licensure pathway, which the Board reviewed and provided feedback on.

Some jurisdictions are exploring alternatives to traditional education and experience requirements, including a return to the bachelor's degree plus two years of experience. The Board will closely monitor these developments to ensure North Carolina stays competitive with other jurisdictions. Any changes in this area would require amending Board rules and possibly North Carolina General Statutes.

CPA Exam

In 2024, the Board approved 2,961 CPA Exam applications (initial and re-exam), a 13% decrease from 2023. This drop was expected after the surge in applications in 2023, as candidates rushed to complete the Business Environment and Concepts (BEC) section before its removal from the Exam.

Under the new Core+Discipline Exam format, candidates must pass three Core sections--Auditing and Attestation (AUD), Financial Accounting and Reporting (FAR), and Taxation and Regulation (REG) and, if they hadn't earned BEC credit before January 2024, one Discipline section--Business Analysis and Reporting (BAR), Information Systems and Control (ISC), and Tax Compliance and Planning (TCP). The Board successfully updated its licensing management system to accommodate these changes, ensuring a smooth transition for candidates.

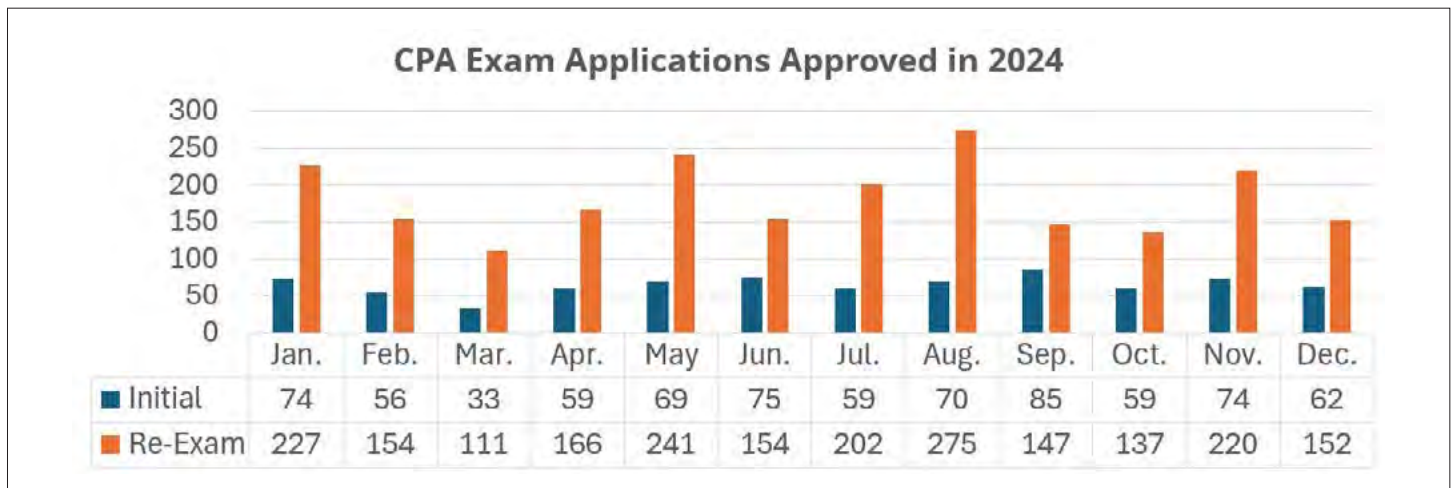
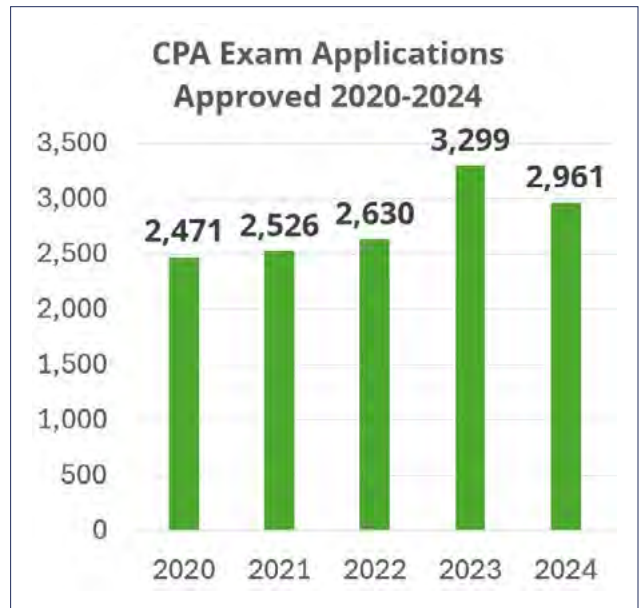
Although there were fewer testing opportunities and longer wait times for scores in 2024, we anticipate improvements in operations in 2025. Continuous testing for Core sections will be available in 2025, and Discipline sections will be offered at least one month each quarter.

Based on the [most recent Exam pass rate information](#) from the AICPA, North Carolina Exam candidates are doing well on the Discipline sections, especially ISC and TCP.

To support North Carolina CPA candidates, the Board extended the Exam section [credit window from 18 to 30 months](#), giving candidates more time to complete the Exam. We also allowed the retroactive application of this new window to assist candidates who are still finishing the Exam.

Additionally, the Board endorsed the [Credit Relief Initiative \(CRI\)](#), which restored expired credits for nearly 500 candidates whose credits expired between January 30, 2020, and May 11, 2023. These candidates now have until June 30, 2025, to complete the Exam.

We have communicated this information to candidates, but if candidates have questions about the applicability of the 30-month window or the restoration of credits, we encourage them to [contact the Executive Staff](#).



Education, Awareness & Communication

The *Activity Review* remains a key source of information for Exam candidates, license applicants, licensees, and firms. You can access past issues (2020-present) of the newsletter [online](#). We also distribute updates to Exam candidates and accounting educators through the [NC CPA Exam Candidate Bulletin](#), which aims to make the Exam process easier to understand and navigate.

Continued on page 4

THE YEAR IN REVIEW, continued

To keep our stakeholders informed, the Board is active on [LinkedIn](#), [Facebook](#), [X](#) (formerly Twitter), and [Instagram](#), sharing important information and updates. We encourage you to follow our social media accounts for the latest news, and yes, we have a bit of fun with our Christmas tie posts each December!

The Board hosted three off-site meetings in 2024: in February at the University of North Carolina Wilmington, in July at UNC Chapel Hill, and in September at Lenoir-Rhyne University. We'll hold our February 2025 meeting at East Carolina University and our October 2025 meeting at UNC Pembroke. All [Board meetings](#) are open to the public, and we invite you to attend. Observing these meetings offers valuable insight into the Board's operations.

The Executive staff, current and former Board members, and special guests continue to deliver presentations on navigating the CPA Exam and licensing processes, the importance of the CPA profession, and the Board's public protection role. The Board is dedicated to fostering these interactions with students, educators, and licensees, and we look forward to continuing these efforts. Please [get in touch with the Executive Staff](#) for information on scheduling a visit to your school or firm.

Technology and Efficiency

The Board is continually working to improve efficiency through technology. Our primary goal is to transition more services to a self-service electronic portal, enabling applicants and licensees to complete and manage applications, track progress, submit documents, and perform various tasks online. This shift will streamline processes, reduce processing times, and make the experience more convenient and accessible. While transitioning to this new system presents challenges, the Board is committed to supporting you; our staff is ready to assist you every step of the way.

Rulemaking

In 2024, the Board made significant progress in its periodic review of rules as required by the NC General Statutes. This review will continue into 2025, as many of the Board's rules will be updated to reflect changes in the profession. We will share information about rulemaking activities in future newsletters and on our website and social media accounts.

Looking Ahead

In 2024, the Board remained committed to safeguarding the public interest and maintaining the highest standards of professionalism in the CPA profession. While it was a busy year, we expect 2025 to bring more challenges and opportunities. It is a true honor to serve as Board President, and I look forward to collaborating with all of you to achieve continued success in the year ahead.



of NC CPA Licensure

Congratulations to the following individuals who have been actively licensed as North Carolina CPAs since January 1975:

Robert Henry Orrell III
Mason Lowell Spruill

ECU to Host February Board Meeting

The Board will hold its February 17, 2025, meeting at East Carolina University in the [Black Box Theater, located in the Main Campus Student Center](#) in Greenville, NC. The meeting will start at 10 a.m., and is open to the public.





Celebrating NC CPA Licensure Milestones

Achieving 50 or more years of NC CPA licensure is a remarkable milestone reflecting decades of dedication, resilience, and growth in an ever-changing profession. These seasoned professionals have witnessed and adapted to significant transformations in technology, regulations, and the business landscape, often at the forefront of these advancements.

If you are an active or retired status CPA who will reach 50 or more years of NC CPA licensure in 2025, the Board would like to honor your licensing milestone at an upcoming Board meeting. You will receive a personal invitation to attend a specific Board meeting where we will recognize you for your remarkable contribution to the CPA profession. Stay tuned for more details and your personal invitation. If you have any questions, please contact us at communications@nccpaboard.gov.

Congratulations to the following individuals who reached 50 or more years of NC CPA licensure as of December 31, 2024:

- | | | | |
|--------------------------------|-----------------------------|------------------------------|----------------------------|
| John Delyott Adams | William Marshall Faircloth | William Glenn McNairy | Millard Dwight Shelton Jr. |
| William Norfleet Alexander Jr. | Arthur Coburn Farley III | Lonnie Jay McRoy | Fern Haywood Shubert |
| James Alvin Allen Jr. | Robert Donald Farmer | Rea Franklin Miller Jr. | James McHugh Skidmore Jr. |
| William Temple Allen | Dale Lee Flesher | Stephen Michael Miller | Alexis Annette Smith |
| Charles William Barker | Charles Ray Flowers Jr. | Dan Eldridge Minor | Charles Stephen Smith |
| Ira Wayne Berry | William Hall Formy-Duval | Lloyd Ray Moody | Francis Marion Smith |
| Tom R. Blacka | Kenneth Sterling Garmon Sr. | Kenneth Barry Morgan | Kenneth Donald Smith |
| Floyd Clinton Bowen Jr. | Samuel Delmas George Jr. | Ira Durell Morris Jr. | Robert Stephen Smith |
| Samuel Alexander Boyce | R. Harold Gibson | Patricia Louise Murphy | Thomas Rudolph Smith |
| William Graham Boyd | Howard Arthur Goldklang | Harold Graham Myers | Oscar Glenn Spell III |
| Benjamin Boykin II | Reginald Alan Griffin | James Edward Neal | John Nelson Spencer Jr. |
| James Cornelius Briley Jr. | Joseph Edward Hahn | Robert Andrew Neill | Anselm Christian H. Staack |
| William Paul Brown | Paul Kirby Hamlin Jr. | Danny Ray Newcomb | Mark Dee Stephens |
| Robert Leighton Buck | William Ralph Hanling | Robert David Norman | Aubrey Edwin Strange Jr. |
| John Gilbert Buie Jr. | C. Dale Harriman | James Hobbs Ogburn | Philip David Stuart |
| Orvis Bartlett Buie | Jesse Moye Harrington III | Donald Etheldred Overman Jr. | Stephen Wayne Stuart |
| John Francis Camp | William Myrick Harward | Herman Menton Padgett | James Graham Sullivan |
| Claude Carmack | Thomas Eugene Hastings | James Ronald Padrick | William Byron Tatum |
| Malcolm Nash Clark Jr. | Kenneth Bruce Hawkins | Craven Blaylock Page | Vance Bunting Taylor |
| David Husslar Cline III | William Blaine Hawkins | Robert Lee Page | Charles Avery Thomas Jr. |
| Pete Calvin Coble Jr. | Donnie Lee Heath | Elizabeth Daniel Palmer | John Leslie Tilley |
| Thomas Lee Codington | Robert David Herford | Stephen Parrish | Steven Leon Tinsley |
| William Howard Coffey | Arthur Thomas High | Robert McRoy Parsons | Russell Wayne Trivison |
| Harold Leon Collis | Lester Hill | Gary Martin Pearson | Charles Brent Trexler Jr. |
| Hilton Wayne Comstock | Joe Robinson Honeycutt Jr. | John Thomas Pearson | Leon Edward Trexler |
| Thomas H. Connelly | Thomas Ray Howell | Robert Michael Pegg | Samuel Kirk Turner Jr. |
| Judson Monroe Connor Jr. | Ralph Wayne Hutchins | Joseph Waters Pegram | Wayne Alden Turner |
| Ozro Douglas Covington | Jimmy Aaron Johnson | Bobby Hiram Perry | Robert Lee Underwood III |
| Asa Henry Crawford Jr. | Philip Johnson | Miltom Emmett Petty | Kelly Randolph Vann |
| Neil Franklin Crossley | Richard Putney Jones | Edmund John Piaski Jr. | Herbert William Wakeford |
| Donald Larry Crumbley | James Irwin Kearney | James Brock Pierce | Paul Walmsley |
| Barry Keith Cummins | Charles Edwin Killian | Dorn Carl Pittman Jr. | Robert Franklin Warwick |
| Donald Edward Cunningham | Harry George Kledaras | Richard Jerome Pope | Stanley Clair Weidman |
| Wayne Clifford Curry | John Kledis | David Bruce Post | Milton Lee West |
| Kent Lyle Dewey | Ronald Wesley Knedlik | Jerry Lee Price | Thomas Randolph Whitt |
| Dockery Sam Dobbins | Dallas Scott Lane | John A. Purdie Jr. | Carl Patrick Williford Sr. |
| Gerald Wayne Dodd | Larry Wayne Lassiter | Terry Van Norman Rice | Gary Donald Wilson |
| Clyde Stephen Dula | James Arthur Lee | Coleman DeVane Ross | James Ivey Wilson |
| E. Dean Duncan | David Franklin Leeper | Ralph Wayne Rowell | Roger Gerald Wilson |
| Claud Lee Dunn Jr. | Barry Dermont Leonard | Charles Edgar Sams Jr. | Trent Ramsey Wilson |
| Larry Dwight Eaker | Richard Franklin Lewis | Steven Dale Scarborough | Jane Michael Worley |
| Raymond Wardell Edwards | James Erwin Lowdermilk | John Michael Schwarz | |
| Thomas Henry Elam | Michael John Magruder | David Everett Scobie | |
| Brewer Moody Ezzell | James Ronald Martin | Henry Donald Scott | |

Congratulations!

CPA CERTIFICATES ISSUED

On December 16, 2024, the Board approved the following individuals for North Carolina CPA licensure:

Jessica Marie Ahearn	Erin Elizabeth Crotty	Cathryn Dawn Jones	Lisa Michelle Rector
Taylor Wawrowski Anna	Joseph Hampton Crump	Sara Gabrielle Karp	Natalie Jean Smith
Ahaz Abram Armstrong	David Scott Curlin	Mary George King	Hao Tang
Cameron Nicolas Barker	Bryce Robert Dinehart	Christopher Jon Lagestee	Timothy Smith Thomasson
Bailey Anne Folmar Beatty	Kathryn Anne Doo	Emily Elizabeth Loose	Sara Kathleen Tinsley
Patrick Edward Boehmer	Rachel Rose Dyer	Adam Frederick Lusch	Andrew Whitman Toland
Samuel David Botos	Colburn Gray Ehrhart	Lindsey Michelle Masterson	Scott Joseph Wright
Patricia Dawn Burggraf	Joshua Britt Fassett	Jacob Connor Pearson	Caitlin Marie Yarberry
Abigail Grace Butler	Stacy Aileen Segal Feldman	Meghan Ryan Perdue	
Rosa Isela Castaneda Avila	Graham Lindsey Fielding	Anthony Bryan Petitt	
Alicea Nicole Cosmo	Alesa Taylor Gause	Angela Locklair Plaisted	

Resolution Honoring the Life and Legacy of Dean Emeritus Quiester Craig

Whereas Dean Emeritus Quiester Craig, a visionary leader, esteemed educator, and devoted mentor, served as the Dean of the School of Business and Economics at North Carolina Agricultural and Technical State University (NC A&T State University) for 40 years, achieving unparalleled milestones that elevated the institution to national prominence; and

Whereas Dr. Craig's extraordinary accomplishments included making (NC A&T State University) the first historically Black college or university to achieve accreditation by the Association to Advance Collegiate Schools of Business (AACSB) in 1979 and later securing AACSB's specialized accounting accreditation in 1986, demonstrating his unwavering commitment to excellence and innovation in business education; and

Whereas Dr. Craig, a distinguished scholar and one of the earliest African Americans to earn a Ph.D. in accounting, inspired generations of students and Aggie leaders;

Now, therefore, be it resolved that North Carolina State Board of CPA Examiners honor the remarkable life, leadership, and contributions of Dean Emeritus Quiester Craig, recognizing him as a pioneer, mentor, and cornerstone of business education whose work has left an indelible impact on the accounting profession;

Be it further resolved that this resolution be included in the permanent records of the Board, shared with Dr. Craig's family, and serve as a testament to his enduring legacy and transformative impact on higher education and society.

As adopted on the 16th day of December 2024 by the North Carolina State Board of Certified Public Accountant Examiners.

Gary R. Massey, CPA
President

Firm Registration Renewal Deadline Is March 1, 2025



The 2025 CPA firm registration renewal and peer review compliance reporting period began in December, and about 70% of firms have already completed their renewal.

If you haven't renewed your firm's registration yet, there's no need to worry—plenty of time remains to submit your renewal by the March 1, 2025, deadline.

More information on firm registration renewal and peer review compliance is available from the [CPA Firms page](#) on our website and in the [November 2024 Activity Review](#). Please contact [Cammie Emery](#), Licensing Specialist, with any questions.



Disciplinary Actions

JAMIE ALLEN ECKARD, #31101 | OAK ISLAND, NC

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

1. Jamie Allen Eckard, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 31101 as a Certified Public Accountant. The Respondent was also previously licensed in the State of Virginia.
2. The Virginia Board of Accountancy (hereinafter “Virginia Board”) performed a CPE audit on the Respondent. The Respondent did not respond to that audit and was disciplined by the Virginia Board as a result.
3. The Virginia Board informed the North Carolina Board of its disciplinary action against the Respondent. The Board staff opened a disciplinary case against the Respondent and requested that he provide CPE certificates of completion for 2021, 2022, and 2023.
4. The Respondent provided adequate certificates of completion to document the necessary hours of CPE for 2021 and 2022.
5. The Respondent stated that he had not completed any CPE for 2023 because of health issues, which he asserts caused him to overlook the fact that the hours that he had taken in 2023 actually needed to be counted towards his 2022 CPE requirement. He states that by the time that he realized his error, he was too late to obtain his 2023 hours. As a result, he only obtained 4 hours of CPE in 2023.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent

Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By virtue of the facts set forth above, the Respondent violated Rules 21 NCAC 08N .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.

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. 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 must pay a one thousand dollar (\$1,000) civil monetary penalty to be remitted with this signed order.
3. The Respondent must make up his 36-hour CPE shortfall and take the 8-hour accountancy law course offered by the North Carolina Association of CPAs in calendar year 2024.

BENJAMIN PATRICK STEWART, #37320 | ST. THOMAS, VIRGIN ISLANDS

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. Benjamin Patrick Stewart, CPA (hereinafter “Respondent”), is the holder of North Carolina reciprocal certificate number 37320 as a Certified Public Accountant. He previously held a CPA license in the State of Florida.
2. The Respondent disclosed on his 2023-2024 North Carolina CPA certificate renewal that his Florida CPA license had been subjected to disciplinary action by the Florida Department of Business and Professional Regulation, the Division of Certified Public Accounting (“Florida Board”), based upon his failure to respond to the Florida Board’s CPE audit.
3. The Respondent asserted that he had petitioned the Florida Board for a hardship waiver. In lieu of waiting for the outcome of the Florida Board matter, this Board conducted an independent review of the Respondent’s CPE for the years 2021, 2022, and 2023.
4. The Respondent provided the Board staff with adequate certificates of completion to document the required forty (40) hours of CPE for 2021, 2022, and 2023. However, the Respondent was unable to document completion of an ethics course to satisfy his 2022 CPE requirements.
5. On July 10, 2023, in the course of renewing his CPA certificate, the Respondent informed the Board that he had completed his 2022 CPE requirements, “including at least 50 minutes of regulatory or behavioral ethics from a CPE Sponsor registered with the NASBA National Registry of CPE Sponsors.”
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 Re-

spondent 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 a violation of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondent’s consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent’s CPA certificate is subject to a one-year stayed suspension. 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 must pay a one thousand dollar (\$1,000) civil monetary penalty to be remitted with this signed Consent Order.
3. The Respondent shall make up the one-hour CPE shortfall within three (3) months following the approval of the Consent Order.
4. The Respondent shall take the eight (8) hour accountancy law course offered by the North Carolina Association of CPAs in 2024.

Q1 AND Q2 2025 CPA Exam Testing and Score Release Dates

Exam Section	Testing Dates	If the AICPA Receives Your Exam Data File By*:	Your Target Score Release Date Is:
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.

For official score release dates, check the [AICPA website](https://www.aicpa.org).

CPA Certificate Reclassifications

Inactive Status

Between December 1, 2024, and December 31, 2024, the Board approved the following applications for [inactive status](#):

Anil R. Agarwal, #21453	Livingston, NJ
David W. Anchors, #25272	Blue Ash, OH
Danielle Dannahower Ansaldi, #41075	Charlotte, NC
Ronald Glen Bates Jr., #15731	Gastonia, NC
Lauren Elizabeth Baylor, #41907	Charlotte, NC
Donald Andrew Black Jr., #22268	Wilmington, NC
Julianna Wilson Bond, #43821	Colorado Springs, CO
Stephen Ray Bostian, #10057	Wilmington, NC
Jerry Eugene Byrd, #20171	Graham, NC
George Paul Cahill, #9500	Raleigh, NC
Eugene Andrew Castagna, #18575	New Providence, NJ
Terry Thomas Claiborne, #18849	Winston-Salem, NC
Charles Samuel Clardy, #35032	Raleigh, NC
Steven Edward Crouse, #18780	Apex, NC
Janet Pullen Farrell, #25684	Maiden, NC
Misko Filiposki, #36744	Northville, MI
Kay B. Freiberg, #21193	Greensboro, NC
Cathleen Marie Gauch, #39495	Charlotte, NC
Robert James Gluck, #44029	Charlotte, NC
Jeffrey Dean Gordon, #20040	Browns Summit, NC
Kevin Ran Guo, #37883	Fort Mill, SC
Nataschia Pitasi Hatch, #42252	Trent Woods, NC
John Benjamin Huggins, #28705	Tega Cay, SC
Graham Kevin Hunt, #35758	Charlotte, NC
Christopher L. James, #32388	Raleigh, NC
William Alan Johnson, #40718	Winston-Salem, NC
Beverly B. Kissinger, #19370	Kitty Hawk, NC
Lynn Marie Kline, #26124	Franklin, NC
Linda M. Koch, #25003	Winston Salem, NC
Christopher Paul Langley, #28859	Greensboro, NC
Judy Kay LeDoux, #27936	Raleigh, NC
Markland Scott Lewis, #24705	Winston-Salem, NC
Carlotta Link Lytton, #24915	Stokesdale, NC
Melissa Tiffany Martin, #37880	Pembroke Pines, FL
Meredith Bergen Masten, #27833	Winston-Salem, NC
Dana Bottoms McGinn, #21385	Mooreville, NC
Robby D. Messick, #33755	Colfax, NC
Bruce Wayne Miller, #23055	Avon, NC
Christopher Bround Mills, #27383	Salisbury, NC
Thomas Denver Mitchell, #14882	Cary, NC
Samuel Adam Moore, #40114	Holly Springs, NC
Marie W. Newsome, #16514	Laurel Fork, VA
Kathy Elaine Marion Paulus, #21862	Salisbury, NC
Bradley Allen Price, #17270	Fort Mill, SC
Elizabeth Jones Robbins, #20648	Raleigh, NC
Anna Marie Schiltz, #42365	Raleigh, NC
Samuel Richard Shoaf, #45928	Whitestown, IN
Laura Elizabeth Siljander, #39688	Concord, NC
Jeri Spencer Souto, #28720	Surf City, NC

Glen Joseph Spiniello, #37779	Durham, NC
Rebecca Stone, #17696	Pinehurst, NC
Deborah Schimsa Suggs, #19592	Isle of Palms, SC
Edin Terzic, #33661	Waxhaw, NC
Lisa Tillery Wainwright, #24881	Cary, NC
Justin Adam Waller, #34242	Durham, NC
Paul Matthew Wendler, #29168	Cary, NC
James Robert Whited III, #8956	Raleigh, NC
Christopher Allen Whitfield, #37322	Charlotte, NC
Frances Marie Whitfield, #26684	Greensboro, NC
Terry Michael Wiley, #16224	Winston-Salem, NC
Sheila A. Williams, #23086	Davidson, NC
Gaston deFoix Wilson Jr., #22785	Sanford, NC
Ronald Eugene Woodward, #11275	Salisbury NC
Ronnie Edward Wooten, #13465	Greenville, NC

Retired Status

Between December 1, 2024, and December 31, 2024, the Board approved the following applications for [CPA-retired status](#):

William Mark Apple, #15031	Leesburg, VA
Samuel Wesley Black, #13477	Grand Junction, CO
Annette Neese Bothwell, #18173	Raleigh, NC
Raechal Peyton Chaney, #29514	Cary, NC
Michael Thomas Drury, #37770	Mooreville, NC
Susan Corbett Ezekiel, #15678	McLeansville, NC
Michael Arden Hannah, #28853	Brunswick, GA
William L. Hayward, #27976	Mooreville, NC
Daniel Ivan Hunt, #17511	St. Petersburg, FL
Mary Holloway Jones, #14783	Winston-Salem, NC
Karen Gough Marshall, #16121	Clemmons, NC
Vincent T. Morgus, #21810	St. Johns, FL
Charles Roy Ricks, #10185	Charlotte, NC
William H. Smith, #23368	Asheville, NC
J. Steven Troxler, #18251	Denver, NC
Douglas Lee Walker, #21357	Taylors, SC
Terri Ann Watson, #46774	Newland NC

Reinstatement

On December 16, 2024, the Board approved the applications for [CPA certificate reinstatement](#) submitted by the following individuals:

Kimberly Harris Fullwood, #28106	Simpsonville, SC
Elbert Vinson, #26876	Fayetteville, NC

Reissuance

On December 16, 2024, the Board approved the applications for [CPA certificate reissuance](#) submitted by the following individuals:

Maitri Sagar Saraiya, #42547	High Point, NC
Robert Henry Silvers, #39498	Weaverville, NC



State Board of CPA Examiners

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Jeffrey Tankard

Other

Legal Counsel
Noel Allen, Esq.

Dates to Remember

Dates, times, and locations are subject to change.

Feb. 17	Board Meeting, Greenville (ECU)
Mar. 1	Deadline: CPA Firm Registration Renewal & Peer Review Compliance Reporting
Mar. 17	Board Meeting, Raleigh
Apr. 18	Office Closed
Apr. 21	Board Meeting, Raleigh
May 19	Board Meeting, Raleigh
May 26	Office Closed
Jun. 19	Office Closed
Jun. 23	Board Meeting, Raleigh
Jun. 30	Deadline: 2025-2026 Individual CPA Certificate Renewal
Jul. 4	Office Closed
Jul. 21	Board Meeting, Raleigh
Jul. 31	Final Deadline: 2025-2026 Individual CPA Certificate Renewal
Aug. 18	Board Meeting, Raleigh
Sept. 1	Office Closed
Sept. 22	Board Meeting, Pembroke (UNC-Pembroke)
Oct. 20	Board Meeting, Raleigh
Nov. 11	Office Closed
Nov. 17	Board Meeting, Raleigh
Nov. 27-28	Office Closed
Dec. 15	Board Meeting, Raleigh
Dec. 24-26	Office Closed
Dec. 31	Deadline: CPA Firm Registration Renewal & Peer Review Compliance Reporting
Dec. 31	Deadline: CPE Completion for 2025-2026 CPA License Renewal

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