



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES December 16, 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; Kecia Williams Smith, Ph.D., CPA; and Jennifer Van Zant, Esq.

BOARD STAFF IN ATTENDANCE: David R. Nance, CPA, Executive Director; S. Lynne Sanders, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; and Lisa Hearne-Bogle, Communications Officer.

OTHERS IN ATTENDANCE: Noel L. Allen, Esq., Allen & Pinnix, PA; Mark Sotichack, CPA, CEO, NCACPA; Robert Broome, NCACPA Director of Advocacy; Michael Scott, CPA, NCACPA Board of Directors; and Sgt. J.D. Rattelade, Raleigh Police Department.

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

CONFLICT OF INTEREST: No Board members reported a conflict of interest.

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

MINUTES: Ms. Kruse moved, and Ms. Van Zant seconded the motion to approve the November 18, 2024, meeting minutes as presented. The motion passed with seven (7) affirmative and zero (0) negative votes.

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

LEGISLATIVE AND RULEMAKING ITEMS: Ms. Demery moved, and Dr. Smith seconded the motion to approve the periodic rule review timeline as presented. (Appendix I) The motion passed with seven (7) affirmative and zero (0) negative votes.

NATIONAL ORGANIZATION ITEMS: Mr. Massey, a member of NASBA's Inclusion Committee, stated that the Committee will meet in February 2025 to discuss its 2025 objectives and finalize other meeting dates.

Mr. Nance reported that NASBA has declined to share responses to the recent AICPA/NASBA exposure drafts with Boards of Accountancy and the public. NASBA will discuss the responses in January 2025.

STATE AND LOCAL ORGANIZATION ITEMS: Mr. Nance reported that the Board had previously requested an Attorney General opinion related to matters impacting CPA firm ownership, including the impact of Employee Stock Ownership Plans (ESOPs). As a response has not been received, Mr. Massey submitted a follow-up letter to the Office of the Attorney General to move this matter to resolution.

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 Ms. Kruse:

Case No. C2024117 – Charles P. Dougherty, Sr. - Approve the signed Consent Order (Appendix II).

Case No. C2024153 – Treva Ratcliff Cross - Approve the signed Consent Order (Appendix III).

Case Nos. C2024145-1 and C2024145-2 - William Alexander Livingstone and William A. Livingstone, CPA - Approve the signed Consent Order (Appendix IV).

Case No. C2024210 - Close the case without prejudice.

Case No. C2024229 - Close the case without prejudice.

Case No. C2024187 - Close the case without prejudice.

Ms. Kruse stated that the Committee provided guidance to the staff on five (5) cases.

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:

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

Jessica Marie Ahearn
Ahaz Abram Armstrong
Rosa Isela Castaneda Avila
Cameron Nicolas Barker
Bailey Anne Folmar Beatty
Samuel David Botos
Patricia Dawn Burggraf
Abigail Grace Butler
Erin Elizabeth Crotty
Joseph Hampton Crump
David Scott Curlin
Kathryn Anne Doo
Rachel Rose Dyer

Colburn Gray Ehrhart
Joshua Britt Fassett
Stacy Aileen Segal Feldman
Cathryn Dawn Jones
Sara Gabrielle Karp
Mary George King
Adam Frederick Lusch
Jacob Connor Pearson
Meghan Ryan Perdue
Angela Locklair Plaisted
Hao Tang
Sara Kathleen Tinsley
Andrew Whitman Toland

Scott Joseph Wright

Caitlin Marie Yarberry

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

Natalie Jean Smith T14857
Emily Elizabeth Loose T14858
Alesa Taylor Gause T14859
Timothy Smith Thomasson T14860
Monika Delice McCormick T14861
Christopher Peter Kelly T14862
Noah Matthew Velazquez T14863

Eileen Cooper Adams T14864
Yen My Tran T14865
Morgan Sumner T14866
Andrew Thomas Taffurelli T14867
Lindsay Godwin Bennett T14868
Lisa Michelle Rector T14869
Alicea Nicola Cosmo T14870

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

Taylor Wawrowski Anna
Patrick Edward Boehmer
Alicea Nicole Cosmo
Bryce Robert Dinehart
Graham Lindsey Fielding
Alesa Taylor Gause
Christopher Jon Lagestee

Emily Elizabeth Loose
Lindsey Michelle Masterson
Anthony Bryan Pettitt
Lisa Michelle Rector
Natalie Jean Smith
Timothy Smith Thomasson

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

Kimberly Harris Fullwood #28106
Elbert Vinson #26876

Reissuance of CPA Certificate - Approve the following CPA certificate reissuance applications:

Maitri Sagar Saraiya #42547
Robert Henry Silvers #39498

CPE Letters of Warning – Approve rescinding the Letters of Warning issued to the following individuals:

Howard Arthur Goldklang #3603
Sean Alan Grim #44768
Jackson Lee #46002

Cibele Motto #40733
Kevin Douglas Wrobel #46868

CPE Extension Requests - Approve three requests for an extension to complete the 2024 CPE requirement.

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

Christopher Alesso	Drake Cronthall
Julio Alvarez	Allison D'Aprile
Laken Appleby	Delaney Darrow
Yann-Cooper Atchole	Ayman Darwish
Alpha Bah	Grace Davis
Julie Ann Bailey	Grey Davis
Christin Baker	Walter Davis
Traci Bare	Morgan Deans
Brooke Barton	Nicholas DeMarco
Carla Batchelor	Jake Drum
Emily Bennett	Sophia Dubrovsky
Jake Bentley	Devin Eason
Sydney Berrey	Aaron Eller
Sydney Blanco	Kristin English
Ethan Blatz	Haleigh Ensminger
Cooper Bodford	Tara Essey
Edward Bogen	Josiah Fahey
Brielle Boyd	Hannah Fay
Rebecca Brown	Madison Ferguson
Ariane Brown-Stephenson	Sandra Ferrara
Mark Bruce	Erica Fields
Tanner Buff	Daniel Figueroa
Emily Burke	Devyn Figueroa
Nathan Burrage	Valentino Flynn
Adam Butlak	Nicholas Fotinos
Andrew Butterfield	Rachel Francois
Justin Byrd	Sarah Freeman
Orin Caldwell	Shanaya Fribbley
Zachary Callicutt	Thompson Frye
Richard Carter	Carlos Garcia
Melissa Carver	Madeline Gentry
Whitnee Cheek	Matthew Gentry
Nicholas Chesare	Brett Gibson
Samuel Childers	Aleah Godwin
Dianna Clark	Aura Gomez Cuervo
William Clark	Alexandria Green
Alonzo Cole	Katie Green
Cody Collins	Kennedy Green
Emma Collins	Jaylen Griffin
Dylan Coltrane	Lily Grissom
Rebecca Connolly	Oscar Guerra
Manuel Cordi	Seth Guge
Gabriella Corritore	Dixon Guthrie

Joseph Hackler
Madison Hanan
Jaime Hare
Caleb Harless
Justin Harness
Sydney Hatcher
Cameron Heath
Alexander Hester
Jessi Hines
Sophia Holmes
Erin Host
Marcus Hughes
Cody Hunt
Ibrahim Issifu
Chariti Jackson
Joshua James
Kevin Jarman
Weili Jin
Kendall Johnson
ZiKieria Jones
Tyrese Julius
Elizabeth Kelly
Kathleen Kenney
Nicolas Kilmer
Isaac King
Melanie Kisting
Daniel Knott
Iliana Koutsouris
Eli Kovacs
Edward Laiewski
Aaron Lamb
William Lavasque
Sean Leahy
William Lee
Andrew Legge
Christopher Leonard
Avery Lewis
Jonathan Lewis
Hunter Loftin
Emily Loudon
Megan Loussaert
Jackson Madonia
Tiffany Martin
Mitchell Maurer
Reuben Maxwell

Devondre Mayfield
Conor McCraw
Andrew McDonald
Roy McDonald
Kaitlyn McGoldrick
Luke McGregor
Lindsey Meadows
Connor Meenan
Kelly Melton
Ryan Metts
Adam Midyette
Matthew Milburn
Lauren Miller-Holman
Magdalyn Mockbee
Troy Moore
Kaylee Morris
Davis Morrison
John Murphy
Ethan Nardi
Kajol Nariani
Scott Naused
Elizabeth Neil
Kaylan Nelson
Taylor Newman
Kristin Nix
Meredith Norris
Eli O'Brien
Sarah O'Connell
Nathaniel O'Shields
Samuel Oglesby
Nathan Oldja
Samuel Olivares
Shatonia Oliver
Jessica Outlaw
Alexander Pardue
Tyler Park
Julian Passmore
James Pate
Kalejah Pierce
Kennlynn Pressley
Warren Proper
Grace Rathbun
Charlene Reaves
Alexander Retamar
Harrison Rider

Christine Riley
Hallie Rimmey
Yadira Rincon Reyes
Austin Rogers
Sylvia Ruff
Stephan Ruppert
Valerie Rushing
Steven Saavedra
Evonna Sampedro
Lisbet Sanchez
Marie Saunders
Rachel Schneider
Gabrielle Shannon
Chelsea Smith
Diedre Smith
Juliana Snoke
Joseph Sommer
Mia Spencer
Teneshia Spencer
Ryan Stanaland
Mattie Starnes
Kourtney Stone
Samuel Straw
Daniel Strawn

George Streetman
Zachary Suelflow
David Swearngan
Hudson Taylor
Jessica Taylor
Santora Taylor
Lyle Teijen
Katelyn Tindal
Amy Townsend
Segilola Udofia
Dylan Vaughn
Sierra Walker
Isabelle White
Joshua Whitsett
Ashlyn Williams
Jalecia Williams
Darielle Wilson
Danielle Wren
Adam Wright
Basir Wright
Brittany Writt
Anna Wuensch
Jessica Wyant
Yanxi Zhuo

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

The Executive Staff and the Board acknowledged and congratulated Phyllis Elliott on 39 years of service with the Board.

Mr. Payseur moved, and Ms. Kruse seconded the motion to revise the 2025 Board meeting calendar to show the February 17, 2025, meeting starting at 10 a.m. and the September 22, 2025, meeting starting at 1 p.m. to accommodate the needs of East Carolina University and the University of North Carolina at Pembroke. (Appendix V) The motion passed with seven (7) affirmative and zero (0) negative votes.

RESOLUTION HONORING QUIESTER CRAIG: Dr. Smith moved, and Ms. Demery seconded the motion to create a Resolution honoring the late Quiester Craig, Dean Emeritus of the Willie Deese College of Business at NC A&T State University. (Appendix VI) The motion passed with seven (7) affirmative and zero (0) negative votes. The staff was instructed to provide Dr. Smith with a copy of the Resolution for presentation to the family and to publish the Resolution in the January 2025 *Activity Review*.

PUBLIC COMMENTS: Mr. Sotichack noted the NCACPA had responded to the recent AICPA/NASBA exposure drafts with many similar discussion items previously pointed out by the Board. He also stated that the NCACPA welcomes the opportunity to work with the Board on reviewing the impact of any future changes within the profession for North Carolina CPAs.

ADJOURNMENT: Mr. Payseur moved, and Ms. Demery seconded the motion to adjourn the meeting at 10:42 a.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 State Board of Certified Public Accountant Examiners

Schedule for the Periodic Review of Board Rules Pursuant to NCGS 150B-21.3A

January-February 2025 - Board staff will review all Board rules for updates necessary due to changes in Board operations, new standards, or expected changes within the profession.

March 17, 2025 - Board staff will provide updated rules to all Board members for review and input. Board members will be requested to provide any suggested changes at the next Board meeting.

April 21, 2025 - Board members will discuss updates to rules and provide constructive feedback to the Board staff for any proposed rule changes.

May 15, 2025 - Board staff will incorporate any proposed changes to rules and make proper formatting changes for preliminary review by the Rules Review attorney.

May 15-August 31, 2025 - Rules Review attorney has requested a minimum period of 90 days to perform any preliminary review of proposed rule changes.

September 22, 2025 - Final draft of proposed rules presented to the Board for review and comment.

October 24, 2025 - Deadline for submission of rules to the Office of Administrative Hearings (OAH) for publication in the NC Register.

November 17, 2025 - Publication of the rules in NC Register, Volume 40:10 for exposure and comment.

November 17, 2025 - Publication of rules on the Board website for exposure and comment for a 60-day period.

December 15, 2025 - Board public rule hearing for review and approval of Board rules for re-adoption.

January 16, 2026 - End of the 60-day public comment period. All public comments regarding the Periodic Review of Board rules must be USPS postmarked or email dated as of this date to be accepted.

February 2026 - The Board will review the public comments received and respond to the comments. The Board will make any changes as needed in the presentation of the rules.

March 2026 - The Board will vote on the final rules report to be submitted to OAH.

April 2026 - Final Report on the Periodic Review of Board rules submitted to OAH.

May 28, 2026 - Official review by the Rules Review Commission of the Board rules set for re-adoption per Periodic Review schedule.

July 1, 2026 - Effective date for all Board rules subject to re-adoption and approval by the Rules Review Commission.

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2024117

IN THE MATTER OF:
Charles P. Dougherty, Sr., 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 Respondent stipulate to the following:

1. Charles P. Dougherty, Sr., CPA (hereinafter “Respondent”) was the holder of North Carolina certificate number 25241 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2023-2024 CPA certificate renewal that he had obtained the required CPE for calendar year 2022.
3. Based on the Respondent’s representation, the Board accepted his renewal.
4. The Respondent was subject to an audit of his 2022 and 2023 CPE.
5. In response to the Board’s audit of his CPE, the Respondent was only able to provide documentation for eighteen point six (18.6) hours for 2022 and seven point six (7.6) hours for 2023 of the (40) hours of CPE required for each year.
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(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.

Consent Order - 2
Charles P. Dougherty, Sr., CPA

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 status will be changed to "inactive". It must remain on inactive status for at least a year, commencing on the day of the approval of this Consent Order by the Board.
2. The Respondent may apply to reactivate his CPA certificate after the one-year time period upon the completion of an application package pursuant to 21 NCAC 08J .0105(c).
3. If the Respondent chooses to reactivate his CPA certificate, he must pay a \$1,000 civil monetary penalty prior to submission of his application for recertification.
4. The Respondent shall make up the thirty-seven point six (37.6) hour shortfall of CPE prior to reactivating his certificate.

CONSENTED TO THIS THE 9th DAY OF December, 2024.
(Day) (Month) (Year)

Charles P. Dougherty
Respondent

APPROVED BY THE BOARD THIS THE 16 DAY OF December, 2024.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Gary J. Massey
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2024153

IN THE MATTER OF:
Treva Ratcliff Cross, CPA, #24783
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. Treva Ratcliff Cross, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 24783 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 later 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 NASBA-approved 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(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. 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 which can also be used to meet the Respondent's annual CPE requirement.

CONSENTED TO THIS THE 11 DAY OF November, 2024.
(Day) (Month) (Year)

Treva Ratcliff Cross
Respondent

APPROVED BY THE BOARD THIS THE 16 DAY OF December, 2024.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Darryl Massey
President

NC BOARD OF
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CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2024145-1/2

IN THE MATTER OF:
William Alexander Livingstone, CPA, #9305
William A. Livingstone, CPA, Firm
Respondents

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 Respondents stipulate to the following:

1. William Alexander Livingstone, CPA, (hereinafter “Respondent”), is the holder of North Carolina certificate number 9305 as a Certified Public Accountant.
2. William A. Livingstone, CPA (hereinafter “Respondent Firm”), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm are collectively referred to as the “Respondents.”
3. On the firm renewal for 2021, the Respondents disclosed that the Respondent Firm had issued compilations for that calendar year. As such, the Respondents should have completed a peer review and reported those results to the Board prior to the end of 2023.
4. The Respondents did not provide the Board with evidence that the Respondent Firm had completed a peer review engagement. The Board staff was unable to confirm through the AICPA Facilitated State Board Access that the Respondent Firm was registered for peer review.
5. In response to the Board staff’s inquiry, the Respondent confirmed that the Respondent Firm has not been enrolled in the peer review program.
6. The Respondents wish 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 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. By virtue of the facts set forth above, the Respondents violated Rule 21 NCAC 08N .0203(b)(7) (failing to participate in a peer review program).

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 is hereby censured.
2. The Respondent Firm's ability to perform any services subject to peer review is suspended. The suspension can be lifted if the Respondents first receive approval from the Board to perform those services and undergo pre-issuance review, pursuant to the Board's Pre-Issuance Review Procedure.
3. The Respondent shall pay a one thousand dollar (\$1,000) civil monetary penalty, to be remitted with this signed Consent Order.

CONSENTED TO THIS THE 3rd DAY OF December, 2024.
(Day) (Month) (Year)

William A. Livingstone
Respondent

William A. Livingstone
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 16 DAY OF December, 2024.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Gary Massey
President

NC BOARD OF
DEC - 6 2024
CPA EXAMINERS



North Carolina State Board of Certified Public Accountant Examiners

2025 Board Meetings

Day of Week	Date	Time	Event	Location
Wednesday	January 22	10 a.m.	Board Meeting	Raleigh
Monday	February 17	10 a.m.	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	1:00 p.m.	Board Meeting	Pembroke (UNC-Pembroke)
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.

Approved 12/16/2024

North Carolina State Board of Certified Public Accountant Examiners



Resolution to Honor 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

Gary R. Massey, CPA
President