



# North Carolina State Board of Certified Public Accountant Examiners

**Public Session Agenda  
East Carolina University  
February 17, 2025  
10:00 a.m.**

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## **I. Administrative Items**

### **A. Call to Order**

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

#### **1. Conflict of Interest Checklist**

### **B. Welcome and Introduction of Guests**

### **C. Approval of Agenda (ACTION)**

### **D. Minutes (ACTION)**

### **E. Financial/Budgetary Items**

#### **1. January 2025 Financial Statements (ACTION)**

## **II. Legislative & Rulemaking Items**

### **A. Periodic Review of Rules Deadline Established as May 1, 2026 (FYI)**

## **III. National Organization Items**

### **A. NASBA Committee Updates (FYI)**

### **B. NASBA Executive Director and Legal Counsel Conferences (FYI)**

## **IV. State & Local Organization Items**

### **A. Update from Pathways Joint Task Force (FYI)**

## **V. Committee Reports**

### **A. Professional Standards Committee (ACTION)**

### **B. Professional Education and Applications Committee (ACTION)**

## **VI. Executive Staff and Legal Counsel Report**

### **A. Operational Metrics (FYI)**

### **B. Executive Staff Report (FYI)**

## **VII. Public Comments**

### **A. Presentation from ECU MAC Program (FYI)**

## **VIII. Closed Session**

## **IX. Adjournment**



## North Carolina State Board of Certified Public Accountant Examiners

### PUBLIC SESSION MINUTES January 22, 2025

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**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 (via Webex); Kecia Williams Smith, Ph.D., CPA (via Webex); 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 (via Webex).

**OTHERS IN ATTENDANCE:** Noel L. Allen, Esq., Allen & Pinnix, PA; Mark Soticheck, CPA, CEO, NCACPA (via Webex); Robert Broome, NCACPA Director of Advocacy (via Webex); Jonathan Kraftchick, CPA, NCACPA Board of Directors (via Webex); Craven Page, CPA (via Webex); and Avery Thomas, CPA (via Webex).

**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. Demery moved, and Ms. Lynch seconded the motion to approve the December 16, 2024, meeting minutes as presented. The motion passed with seven (7) affirmative and zero (0) negative votes.

**FINANCIAL AND BUDGETARY ITEMS:** Ms. Kruse moved, and Ms. Van Zant seconded the motion to approve the December 2024 financial statements as presented. The motion passed with seven (7) affirmative and zero (0) negative votes.

Mr. Nance said he had renewed a Board treasury investment at favorable terms.

**LEGISLATIVE AND RULEMAKING ITEMS:** Mr. Nance reported that the Rules Review Commission of the Office of Administrative Hearings reviewed the Board's proposed schedule for completing the Periodic Review of Rules and established a May 1, 2026, effective date.

Mr. Nance informed the Board that many jurisdictions have introduced, or plan to introduce, legislation creating an additional CPA licensure pathway. The pathway would allow candidates who have passed the CPA Exam to be licensed with a bachelor's degree and two years of relevant work experience. He noted that Virginia and South Carolina are among the jurisdictions moving forward with alternative CPA licensure legislation.

At Mr. Massey's request, Mr. Sotichack shared that the North Carolina Association of Certified Public Accountants (NCACPA) Board of Directors would like to work with the State Board to explore new pathways for CPA licensure in North Carolina.

Mr. Massey suggested that the State Board form a Joint Task Force with the NCACPA to review additional pathways to NC CPA licensure and make recommendations. Ms. Kruse moved, and Dr. Smith seconded the motion to create the Pathways Joint Task Force. The motion passed with seven (7) affirmative and zero (0) negative votes. Mr. Massey named himself, Ms. Kruse, and Dr. Smith as the State Board's representatives on the Task Force. Mr. Massey instructed the Executive Staff to set up the first meeting for the Joint Task Force as soon as possible.

**NATIONAL ORGANIZATION ITEMS:** Mr. Nance summarized the outcomes of the Board's CPA Exam Credit Extension Program and CPA Exam Credit Relief Initiative (CRI). He explained that NASBA identified 498 potential candidates, of which 444 qualified for the Board's credit relief efforts. Of those, 366 candidates received CRI assistance through the restoration of their expired credits, and 88 candidates were granted retroactive extensions to the score credit window (from 18 to 30 months). A total of 163 candidates passed at least two parts of the Exam. He noted that the Board staff contacted each affected candidate directly when credit relief was provided. A targeted email was also sent to the 163 candidates in the best position to complete the CPA Exam. Board staff have also planned communication campaigns over the next few months to encourage candidates to finish the CPA Exam.

Ms. Demery reported that NASBA's Audit Committee had met on January 9, 2025. Additionally, Mr. Massey provided an update from NASBA's Inclusion Committee, and Mr. Payseur shared an update from NASBA's Enforcement Committee.

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

Case No. C2024132 - Michael D. McCall - Approve the signed Consent Order (Appendix I).

Case No. C2024180 - Clay Blue - Approve the signed Consent Order (Appendix II).

Case No. C2024050 - Harold Allen Surratt III - Approve the Notice of Public Hearing for 10:00 a.m. on March 17, 2025. (Appendix III)

Case No. C2025008 - Stephen Len Walker - Approve the Notice of Public Hearing for 10:00 a.m. on March 17, 2025. (Appendix IV)

Ms. Kruse stated that the Committee provided guidance to the staff on seven (7) items.

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

**Transfer of CPA Exam Scores** - Approve the following requests for transfer of CPA Exam scores from another jurisdiction:

Mallory Lynn Blake

Whitney Danielle Price Gillen

Lauren Glass

Eva Alice Robbins

Zachary Michael Sawicki

Jared Collin Wood

Michael Aaron Wynne

Taylor Maria Wulforst

Claire Jingjing Ye

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

Ginger Dee Johnson Anderson

Kristoffer Asche

Isaac Lane Bell

Kevin Michael Bell

Zachary Lane Berglund

Mallory Lynn Blake

Kylee Margaret Bogumill

John Alphonse Boyar

Hannah Elizabeth Brammer

Sydney Carter Braxton

Elise Marie Burger

Emma Katherine Chacknes

Giovanni G. Chin-A-Sen

Taylor Alexis Coleman

John Michael Conley

Michelle Briana Council

Jack Curry

Drew Thomas Dubauskas

Kelly Allen Eddins

Rachel Harper Evatt

Matthew Stephen Field

Linsey Nicole Garrett

Whitney Danielle Price Gillen

Lauren Glass

Finley Bryant Gough

Azri Shaqir Amir Hakim

Lindsay Austin Harrell

Megan Frances Hurley

Drew Nelson Isenock

Sargis Mais Ivanov

William Grant Johnston

Grant Nicholas Kallam

Hallie Ann Kent

Emily Margaret Kluth

Austin O'Dell Leaming

Demi Abernathy Lachman

Whitlee Ellen Letchworth

Sophie Margareta Lindner

Rebekah LeAnn Lippard

Emily Sue Loehrke

Aaron Kent Lowry

Mario Emerson Massarelli

Luke Ashby Miller

Thomas Carraway Newman

Daniel George O'Brien

Jennifer Anne Palma

Tysinger Vance Palmer

Sierra Christine Puryear

Jeremy Taylor Reed

Eva Alice Robbins

Zachary Michael Sawicki

Evan Michael Schifko

Keith Jordan Shockley

Miles Hiro Smith

Dane Andrew Straeter

Tyrese Darnell Washington

Autumn Leigh Weinig

Mikaila Denae Widener

Emma Rose Williams  
Matthew Jonathan Willis  
Olivia Dawn Wilson  
Morgan Rikki Winogradoff  
Jared Collin Wood  
Edgar Guy Woodliff V

Taylor Maria Wulforst  
Michael Aaron Wynne  
Claire Jingjing Ye  
David Hai-en Zhang  
Linda Zhang

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

Kyle Matthew Hickox T14884  
Joseph R. Janus T14885  
Devin Moss Gilbert T14886  
Sarah Jolie Vidulich T14887  
Glenn Thomas Townsend T14888  
Kollin Ray Baer T14889  
Kyle Andrew Dragunat T14890  
Ashley Reynolds Maher T14891  
Mary Beth Coots T14892  
Haley Marie Newman T14893

Jeffrey Earl Phillips T14894  
Elizabeth Anne Keane T14895  
Yichu Constance Cox T14896  
Keaton Blaise Trager T14897  
Alfonso Bourghol T14898  
Kelsey Rebecca Scott-Avery T14899  
Matthew James Bayer T14900  
Melissa Ann Halbleib T14901  
Lindsey N. Baker T14902  
Joshua Douglas Means T14903

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

Eileen Cooper Adams  
Kollin Ray Baer  
Lindsay Godwin Bennett  
Ian Thomas Bruce  
Mary Beth Coots  
Devin Moss Gilbert  
Kyle Matthew Hickox  
Gallion Taylor Hudgins  
Christopher Garrett Jackson  
Joseph R. Janus  
Margaret Joanne Lust  
Hannah Louise McCutchen

Ricardo Benjamin Mena  
Haley Marie Newman  
Alexandra Nicole Runeberg  
Michael Thomas Ruth  
Anthony James Scamuffa Jr.  
Jerry Dale Smith  
Matthew Howard Smith  
Andrew Thomas Taffurelli  
Manish M. Thakkar  
Yen My Tran  
Jessie Lynn Weintz  
David F. Wottitz

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

Courtney Renee Gleason, #36879  
Rhonda Mills Sawyer, #27384

Stephen James Swanick, #41970  
An Yan, #37375

**Reissuance of CPA Certificate** - Approve the following CPA certificate reissuance application:

Jonathan Nicholas Keller #42114

**CPE Extension Requests** - Approve 17 requests, conditionally approve one request, and disapprove one request.

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

Mason Adamof	Brandon Cain
Callie Adams	Blaine Campbell
Cassandra Adams	Jeriel Canales Perez
Malarie Alexis	Brandon Carter
Christopher Allen	Vanessa Castillo Soza
Zachary Ambrose	Elaina Chen
Jordan Anderson	Courtney Childers
Christopher Ange	Francis Chiwanza
Gabriella Angiolino	Vanessa Clemmer
Hollie Ardoin	Kara Cline
Emily Armstrong	Lydia Cline
Ann Askew	Addison Collins
Phu Aung	Tyler Counts
Kenneth Ayers	Meagan Cox
Canyon Bacon	Hannah Craigie
Blake Baker	Alexis Credle
Robert Baldwin	Sheridan Crissman
Jared Barkley	Chase Crump
Landon Barnes	Ian Cummings
Alejandro Barreto	Justin Cunningham
Meghan Barrett	Ryan D'Costa
Mazin Basher	Stephen Dallara
Carla Batchelor	Collin Davis
Javier Bautista	Brandon Dean
Abigail Beckham	Luke DeFranco
Ava Berry	Phyllis Delk
Braxton Bostick	Jacquelyn Dickson
Ethan Boyer	Asandy Dominguez Regules
Matthew Braley	Megan Duhig
Rachel Brann	Shania Duncombe
Charles Phillip Anthony Brioso	Sheyanne Eldridge
Harrison Brogden	Daniel Ellison
Hunter Browe	Nicholas Emken
Robert Brown	Tyler Ezzell
Noah Buck	Caleb Fallon
Charlotte Buckner	Nolan Farabaugh
Michael Burke	Catherine Farinella
Emily Burroughs	Hannah Fay
Arleny Caballero-Huertas	Daniel Figueroa
Rachael Cail	Ashley Fleming

John Folck  
Katherine Fonseca  
Brittany Foster  
Nicholas Fox  
Ann Francone  
John Franklin  
Bethany Frongner  
Peter Fumero  
Tracettia Gaither  
Amanda Ganci  
Bryson Garvey  
Richard Gates  
Robert Godwin  
Emil Gonsalvez  
Joshua Gonzalez  
Connor Gordon  
George Grier  
Taylor Hagaman  
Kenia Hall  
Uniqua Harris  
Elizabeth Heinze  
Rekekah Helmer  
Esbeydy Hernandez Cortes  
Bryce Herring  
Katherine Herron  
Tuyen Ho  
Jordan Hofmeister  
Kendall Hollifield  
Benjamin Howard  
Mason Hudnall  
Joseph Huynh  
Keno Ivri Ivri  
Delaney Jacke  
Hannah Jackson  
Lutchia Johnson  
Harrison Johnston  
Carson Jones  
Wilson Kalinoski  
Jacob Kauffman  
Ryan Kavanagh  
Leland Keech  
Anna Kelly  
Savannah Kilmartin  
Weldon King  
Liana Kolodich

Thomas Lagois  
Alexander LaMothe Toland  
Sophia Lanham  
Eva Larson  
Erin Lavelle  
Maxwell Leftwich  
Joseph Mabry  
Benjamin Markell  
Kendall Martin  
Danny Massry  
Amanda Matthews  
Jennifer Maybee  
Lucy McCardle  
Macy McDaniel  
Dylan McDonough  
Brianna McGeorge  
Caroline McMullan  
Malik Medley  
Logan Miller  
Christopher Minneci  
Ryan Monk  
Aiden Moody  
Parisa Motee  
Jaleesa Murphy  
Kendall Murray  
Gracie Myers  
Grayson Nichols  
Matthew Norby  
Emily O'Connor  
Brian O'Connor  
Ansley O'Keefe  
Daniel Oakley  
Daniel Osborne  
Nicholas Osterhoudt  
Jessica Outlaw  
Sabryn Owens  
Sheev Patel  
Tyler Peacock  
Hannah Peele  
James Person  
David Phagan  
Andrea Picou  
Kalejah Pierce  
Marshall Pile  
Rhylee Pope

Heather Proctor  
Brady Proffitt  
Warren Proper  
Chloe Pruett  
Casmar Ramaswamy  
Jamie Ramirez  
Rafaela Respass  
Blake Reynolds  
Dylan Ritch  
Nicholas Rodulfo  
Allyson Russell  
Kelsey Sampere  
Luke Schaefer  
Haley Schlicksup  
Halle Schmidt  
Patrick Schumacher  
Andrew Schwetz  
Nathan Scoggins  
James Scott  
Shivani Shah  
Amanda Shaughnessy  
Kaytlin Shaver  
Noriko Shokita  
Tyra Singleton  
Laura Smith  
Ryan Smith  
Nicole Sobczak  
Bailey Spell  
Caspin Spruill  
Dylan Spurlin  
Hannah Stafford  
Lori Stahlberg  
Jada Staten  
Margaret Stichter

Caroline Stoltz  
John Summerford  
Gongtao Sun  
Megan Sytsma  
Willie Tate  
Anna Teets  
Carter Terrell  
Jeremy Tharpe  
Grant Thiede  
Anna Thomas  
Annika Thompson  
Nicholas Thompson  
Duy Tran  
Abbigail Tucker  
Robert Tyson  
Jeremy Urso  
John Van Coutren  
Elizabeth VanNote  
Brantley Vernon  
Binh Vo  
Tyler Wade  
Natalie Wagner  
Connor Ward  
Luke Ward  
Lydia Ward  
Cadee Warren  
Ashley Weekes  
Jason Wellington  
Joseph Wells  
Brianna Whelan  
Andrew Whitaker  
Shelby White  
Lucas Whitesides  
Joshua Zimmer

**CPA Firm Registrations:** The Committee recommended approval of the following firm registrations approved by the Executive Director:

Arvesta, PLLC  
Foley CPA, PLLC

Mueller Ventures, Inc.

**EXECUTIVE STAFF AND LEGAL COUNSEL REPORT:** The Board reviewed the December 2024 operational metrics and the January 2025 Executive Staff Report.



Mr. Nance noted that Board staff had contacted the Law Board to discuss how it tracks CPE credits. It was pointed out that the Law Board's process included significant costs in implementing the initial tracking system and ongoing operational costs related to the annual CPE tracking process. The Board staff plans to continue looking at other CPE tracking options.

**RECOGNITION OF LICENSURE MILESTONES:** Mr. Massey introduced the Board's expanded initiative to recognize CPAs with 50 or more years of NC CPA licensure. In addition to being listed in the *Activity Review*, the CPAs will be invited to attend a Board meeting where the Board will acknowledge their years of NC CPA licensure and present them with a Certificate of Recognition. Mr. Massey recognized Mr. Thomas, licensed in 1961, and Mr. Page, licensed in 1962, and thanked them for their commitment to the CPA profession.

Mr. Massey instructed the staff to send Certificates of Recognition to Mr. Thomas and Mr. Page along with the following individuals who have achieved 50 or more years of NC CPA licensure as of January 2025:

Harold Leon Collis, #2099  
Thomas H. Connelly, #1236  
Lester Hill, #1824  
Harry George Kledaras, #2088

Robert Henry Orrell III, #8227  
Mason Lowell Spruill, #8411  
Robert Franklin Warwick, #1771  
Carl Patrick Williford Sr., #1892

**ADJOURNMENT:** Ms. Kruse moved, and Ms. Demery seconded the motion to adjourn the meeting at 10:59 a.m. The motion passed with seven (7) affirmative and zero (0) negative votes.

Respectfully submitted:

Attested to by:

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David R. Nance, CPA  
Executive Director

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Gary R. Massey, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2024132

IN THE MATTER OF:  
Michael D. McCall, CPA, #44331  
Respondent

CONSENT ORDER

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

1. Michael D. McCall, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number #44331 as a Certified Public Accountant.
2. The Board received a complaint from one of the Respondent’s clients (“Complainant”). The Respondent had been engaged to prepare the Complainant’s 2023 state and federal income taxes.
3. The parties agree that the Respondent’s firm committed an error that caused a delay in the receipt of most of the Complainant’s tax refund.
4. Upon discovering the error, the Respondent’s personnel amended the Complainant’s tax return and sent it to the IRS. Although the Respondent had obtained a signed Form 8879 prior to filing the initial tax return, the Complainant was not asked to sign a new Form 8879 prior to the filing of the amended tax return. The Complainant asserts that he never provided any approval prior to the filing of those amended tax returns.
5. The Complainant later received an IRS Tax Notice requesting additional information related to his tax return. The Complainant was unable to procure assistance from the Respondent in order to respond to the IRS’ request. Upon review of the IRS Tax Notice, it is likely that the Notice was unrelated to any error made by the Respondent.
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.

Consent Order 2  
Michael D. McCall, CPA

2. The facts set forth above constitute aggravating and mitigating factors in the Board's determination.
3. Per 21 NCAC 08N .0103, a "CPA and CPA firm shall be responsible for assuring compliance with the rules on this Subchapter by anyone who is the CPA's partner, fellow shareholder, member, officer, director, licensed employee, unlicensed employee or agent or unlicensed principal, or by anyone whom the CPA supervises."
4. In this matter, the Respondent's employees failed to appropriately obtain a signed Form 8879 prior to filing an amended return, in violation of 21 NCAC 08N .0212 and .0207.
5. 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, Michael D. McCall, CPA, is hereby censured.

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

APPROVED BY THE BOARD THIS THE 22 DAY OF January, 2025.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:   
President

NC BOARD OF  
DEC 16 2024  
CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2024180

IN THE MATTER OF:  
Clay Blue, CPA, #26571  
Respondent

CONSENT ORDER

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

1. Clay Blue, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number #26571 as a Certified Public Accountant.
2. The Board received a complaint from one of the Respondent’s clients (“Complainant”) alleging, among other things, that the Respondent had not timely returned her client records.
3. The Complainant requested a return of her records on September 11, 2024.
4. The Respondent fulfilled that request on November 14, 2024.
5. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Per 21 NCAC 08N .0305(h), a “CPA who is required to return or provide records to the client shall comply with the client’s request as soon as practicable, but no later than 45 days after the request is made.”
3. The Respondent’s failure to provide the Complainant’s records within 45 days after September 11, 2024, constitutes a violation of 21 NCAC 08N .0305.

Consent Order 2  
Clay Blue, CPA

4. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

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

CONSENTED TO THIS THE 3 DAY OF January, 2025.  
(Day) (Month) (Year)

Clay Blue  
Respondent

APPROVED BY THE BOARD THIS THE 22 DAY OF January, 2025.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Larry Massey  
President

NC BOARD OF  
JAN -7 2025  
CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2024050

IN THE MATTER OF:  
Harold Allen Surratt, III, CPA, #25718  
Respondent

NOTICE OF HEARING

The North Carolina State Board of Certified Public Accountant Examiners (“Board”) has received evidence which if admitted at hearing would show that:

1. Harold Allen Surratt, III, CPA (hereinafter “Respondent”) is the holder of North Carolina certificate number 25718 as a Certified Public Accountant.
2. 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.
3. On April 5, 2024, the Board received a complaint against the Respondent from one of his tax clients (“Complainant”).
4. The Complainant alleges that the Respondent did not complete the tax returns needed to settle the Complainant’s parents’ estates or otherwise complete the engagement. The Respondent has become unresponsive to requests to complete the engagement.
5. The Respondent initially responded to the complaint by admitting that he has not been able to complete the tax returns requested by the Complainant. The Respondent asserted that he would fulfill the Complainant’s request to complete the tax returns.
6. The Board informed the Respondent that he should bring the engagement to a resolution by either finalizing the returns or returning the Complainant’s records so that the engagement can be completed by somebody else.
7. To date, the Respondent has not finalized the engagement or returned the Complainant’s records. The Respondent has not responded to all communications from the Board or the Complainant.
8. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, Respondent’s actions as set out above constitute violations of 21 NCAC 08N .0206, 21 NCAC 08N .0212, and 21 NCAC 08N .0305.

Notice of Hearing - 2  
Harold Allen Surratt, III, CPA

The discipline which the Board may impose on the Respondent for violation of the aforementioned statutes and rules includes censure, revocation of license for a period of time, or permanent revocation. In addition, the Board may impose civil penalties of up to \$1,000 per infraction.

Pursuant to N. C. Gen. Stat. § 150B-38, the Respondent is entitled to a public hearing on this matter. This notice is to advise the Respondent that, unless this matter is resolved by consent, the Board will hear this matter in the Board offices at 1101 Oberlin Road in Raleigh on April 21, 2025.

If the Respondent is not present, a decision may be reached in his absence, and the Respondent may be deemed to have waived his right to a hearing.

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

This notice is issued the 22<sup>nd</sup> day of January, 2025.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Jodi K. Kense  
Chair, Professional Standards Committee



## North Carolina State Board of Certified Public Accountant Examiners

January 23, 2025

Mr. Stephen Len Walker  
8830 Hadco Lane  
Matthews, North Carolina 28105

### NOTIFICATION OF PUBLIC HEARING

RE: Case #C2025008

Dear Mr. Walker:

We have received your request for modification of discipline. A Public Hearing has been scheduled for March 17, 2025, at 10:00 a.m. concerning the above-cited case matter. There may, however, be a number of hearings scheduled for this day. The hearings will be called in an order to be determined by the Board, and each hearing will be called as soon as possible after 10:00 a.m.

If you do not already have one, you may hire an attorney to represent you at the hearing. You also may bring witnesses to testify on your behalf.

In advance of the hearing, the Board staff may number and send copies of documents it plans to introduce as evidence to the Board members. You will also be provided with copies of any such documents. If you wish to have documents distributed to the Board members prior to the hearing, please forward to the Board office a copy of those documents, which must be received by the Board office on or before 5:00 p.m. on February 25, 2025. We request that you mark each document with "Exhibit," the letter "R," the document number, and the page number for each page of the document. Example: "Exhibit R-1-3", which would indicate that the document is Respondent's exhibit number 1, page number 3. If you provide those documents in a timely manner, then it is possible that the Board staff could stipulate to their admission.

Both the Board staff and you may offer additional exhibits into evidence at the hearing. However, you would need to bring sixteen (16) copies of each document not previously provided to the Board that you plan to enter into evidence at the hearing, and mark each document as noted above.

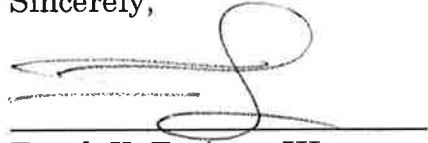


Stephen Len Walker - 2

In lieu of exchanging exhibits, the parties may enter into stipulations admitting evidence and resolving other issues prior to the hearing. The Board staff will contact you with some proposed stipulations prior to the hearing.

If you have any questions regarding this hearing, please contact me at (919) 715-9185, or [fttrainor@nccpaboard.gov](mailto:fttrainor@nccpaboard.gov).

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank X. Trainor, III', written over a horizontal line.

Frank X. Trainor, III  
Board Staff Attorney

Enclosure

**Financial Highlights**  
**For the Ten Month Period Ended January 31, 2025**  
**Compared to the Ten Month Period Ended January 31, 2024**

	Budget Var.	Jan-25	Jan-24	Inc. (Dec.)
Total Revenue	\$ 132,694.22	\$ 2,848,417.22	\$ 2,977,851.93	\$ (129,434.71)
■ Total Operating Revenue	\$ 124,757.60	\$ 2,725,832.28	\$ 2,853,664.36	\$ (127,832.08)
❖ Total Net Non Operating Revenue	\$ 7,936.62	\$ 122,584.94	\$ 124,187.57	\$ (1,602.63)
○ Total Expenses	\$ 32,526.81	\$ 2,521,261.36	\$ 2,597,713.01	\$ (76,451.65)
Increase(Dec.) Net Assets for Period		\$ 327,155.86	\$ 380,138.92	\$ (52,983.06)
Total Checking and Savings		\$ 1,803,362.00	\$ 1,836,277.12	\$ (32,915.12)
Total Assets		\$ 5,237,236.43	\$ 5,105,004.77	\$ 132,231.66
Full-Time/Part-time Employees		11/0	12/0	

**Budget:**

- Operating revenue was \$125,000 over budget. Exam fee revenue increased (+\$146k) while firm renewal fees are down by (-\$21k)
- ❖ Non-Operating revenue was over budget by \$8,000 due to increased gift card revenue (+\$1k) and increased interest earnings (+\$7k)
- Expenses were over budget by \$32,500. Key variances individually were increased exam costs (+\$104k) and office expenses (+\$12k); offset by decreased salary and fringe benefit costs (-\$46k), reduced legal expense (-\$17k), and reduced postage and printing costs (-\$15k)

**Actual:**

- Total operating revenue decreased from prior year by \$128,000. Certificate revenue increased by (+\$8K); while firm renewal fee revenue increased by (-\$20k) and exam fee revenue decreased by (-\$118k)
- ❖ Total net non-operating revenue decreased this period compared to prior by \$1,600 primarily due decreased gift card revenue (-\$4k) offset by slight increases in interest income and rental income
- Total expenses decreased from prior period by \$76,500. The decrease can be explained by lower exam fees (-\$50k), legal fees (-\$18k), and postage/printing (-\$39k); offset by increased depreciation expense (+\$8k), board travel and per diem (+\$12k), building expenses (+\$6k), and other general expense items

# North Carolina State Board of CPA Examiners

## Statement of Net Position

As of January 31, 2025

	TOTAL	
	AS OF JAN 31, 2025	AS OF JAN 31, 2024 (PY)
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
1020 Truist Checking Acct	100,515.24	10,576.27
1021 Truist Savings Account	5,080.52	5,080.04
1023 Truist Disciplinary Clearng Acct	1,000.00	0.00
1030 Truist Payroll Acct	100.00	100.00
1076 Pinnacle - MMA	1,283,413.49	1,324,697.67
1078 Pinnacle - ICS	413,252.75	495,823.14
<b>Total Checking/Savings</b>	<b>\$1,803,362.00</b>	<b>\$1,836,277.12</b>
Other Current Assets		
1050 CD Investments - Current	351,510.00	250,000.00
1110 Accrued CD Interest	12,502.79	7,359.22
1120 Accounts Receivable	20.95	0.00
1125 Accts Rec Civil Penalties	0.00	100.00
1126 Accts Rec Admin Cost	0.00	16,600.00
1130 Lease Receivable - Current	50,362.00	47,406.00
<b>Total Other Current Assets</b>	<b>\$414,395.74</b>	<b>\$321,465.22</b>
<b>Total Current Assets</b>	<b>\$2,217,757.74</b>	<b>\$2,157,742.34</b>
Fixed Assets		
1300 Building	985,976.03	985,976.03
1305 Land	300,000.00	300,000.00
1310 Furniture	61,443.00	61,443.00
1320 Equipment	150,881.45	152,015.45
1325 Data Base Software	180,336.18	180,336.18
1330 Capital Improvements	163,679.96	163,679.96
1335 GL Software Subscription	279,684.00	279,684.00
1390 Accumulated Depreciation	-959,811.67	-898,146.62
1395 Amortization of GL Software	-197,369.00	-94,840.00
<b>Total Fixed Assets</b>	<b>\$964,819.95</b>	<b>\$1,130,148.00</b>
Other Assets		
1080 Wells Fargo Advisors Investment	1,632,978.00	1,448,979.00
1081 Raymond James Investment	417,388.74	313,481.43
1180 Lease Receivable - LT	4,292.00	54,654.00
<b>Total Other Assets</b>	<b>\$2,054,658.74</b>	<b>\$1,817,114.43</b>
<b>TOTAL ASSETS</b>	<b>\$5,237,236.43</b>	<b>\$5,105,004.77</b>

# North Carolina State Board of CPA Examiners

## Statement of Net Position

As of January 31, 2025

	TOTAL	
	AS OF JAN 31, 2025	AS OF JAN 31, 2024 (PY)
<b>LIABILITIES &amp; NET ASSETS</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	0.00	2,978.65
<b>Total Accounts Payable</b>	<b>\$0.00</b>	<b>\$2,978.65</b>
Other Current Liabilities		
2005 Due to Exam Vendors	426,138.48	375,806.11
2011 Accounts Payable Other	2,500.00	2,500.00
2013 GL Software Subscription Payable	82,315.00	184,844.00
2015 Accrued Vacation Current	4,329.17	4,132.17
<b>Total Other Current Liabilities</b>	<b>\$515,282.65</b>	<b>\$567,282.28</b>
<b>Total Current Liabilities</b>	<b>\$515,282.65</b>	<b>\$570,260.93</b>
Long-Term Liabilities		
2020 Accrued Vacation	86,615.27	84,737.27
2310 Deferred Inflow of Resources	54,654.00	102,060.00
<b>Total Long-Term Liabilities</b>	<b>\$141,269.27</b>	<b>\$186,797.27</b>
<b>Total Liabilities</b>	<b>\$656,551.92</b>	<b>\$757,058.20</b>
Net Assets		
3010 Net Assets Invest in Cap Assets	964,819.95	1,130,148.00
3020 Designated for Capital Assets	100,000.00	100,000.00
3031 Designated-Operating Expenses	300,000.00	300,000.00
3040 Designated for Litigation	1,000,000.00	1,000,000.00
3900 Net Assets Undesignated	1,888,708.70	1,437,659.65
Change in Net Assets	327,155.86	380,138.92
<b>Total Net Assets</b>	<b>\$4,580,684.51</b>	<b>\$4,347,946.57</b>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>\$5,237,236.43</b>	<b>\$5,105,004.77</b>

# North Carolina State Board of CPA Examiners

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

April 2024 - January 2025

	TOTAL	
	APR 2024 - JAN 2025	APR 2023 - JAN 2024 (PY)
<b>Income</b>		
Certificate Fees		
4110 Certificates - Initial	37,900.00	45,700.00
4120 Certificates - Reciprocal	29,201.00	25,400.00
4140 Certificates - Renewal Fees	1,339,440.00	1,326,420.00
4150 Certificates - Reinst/Revoked	900.00	1,400.00
4151 Certificates - Reinst/Surr	4,400.00	4,200.00
<b>Total Certificate Fees</b>	<b>1,411,841.00</b>	<b>1,403,120.00</b>
Exam Fee Revenue		
4001 Initial Adm Fees	160,540.00	182,390.00
4002 Re-Exam Adm Fees	142,425.00	160,500.00
4004 Exam Fees Revenue	973,718.80	1,047,953.56
4070 Transfer Exam Grade Credit	75.00	150.00
4072 Exam Scholarship Coupon	-31,588.52	-27,970.20
<b>Total Exam Fee Revenue</b>	<b>1,245,170.28</b>	<b>1,363,023.36</b>
Misc		
4970 Duplicate Certificates	625.00	475.00
4990 Miscellaneous	2,186.00	1,461.00
<b>Total Misc</b>	<b>2,811.00</b>	<b>1,936.00</b>
Partnership Fees		
4260 Partnership Registration Fees	100.00	30.00
4261 Partnership Renewal Fees	28,260.00	40,280.00
<b>Total Partnership Fees</b>	<b>28,360.00</b>	<b>40,310.00</b>
Professional Corporation Fees		
4250 PC Registration Fees	4,750.00	3,750.00
4251 PC Renewal Fees	32,900.00	41,525.00
<b>Total Professional Corporation Fees</b>	<b>37,650.00</b>	<b>45,275.00</b>
<b>Total Income</b>	<b>\$2,725,832.28</b>	<b>\$2,853,664.36</b>
<b>Expenses</b>		
5920 Funded Depreciation	47,500.00	39,750.00
6690 Over & Short	0.40	-684.30
Board Travel		
5120 Board Travel - Board Meetings	16,937.75	17,553.19
5122 Board Travel - NASBA Annual	16,436.65	9,455.25
5123 Board Travel - NASBA Regional	10,589.16	11,830.79
5127 Board Travel - NCACPA/Board		56.04
5129 Miscellaneous Board Costs	1,720.52	566.26
5131 Board Travel - Outside Legal	3,516.64	795.00
<b>Total Board Travel</b>	<b>49,200.72</b>	<b>40,256.53</b>

# North Carolina State Board of CPA Examiners

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

April 2024 - January 2025

	TOTAL	
	APR 2024 - JAN 2025	APR 2023 - JAN 2024 (PY)
<b>Building Expenses</b>		
5800 Building Maintenance	1,877.94	863.50
5801 Electricity	11,716.86	9,623.11
5802 Grounds Maintenance	5,111.22	8,284.88
5803 Heat & Air Maintenance	2,292.00	2,424.95
5804 Improvements		169.73
5805 Insurance	8,293.00	6,665.00
5807 Janitorial Maintenance	14,135.00	12,850.00
5808 Pest Control Service	450.00	450.00
5809 Security & Fire Alarm	2,509.62	2,204.93
5810 Trash Collection	2,236.01	-855.46
5811 Water & Sewer	1,287.61	1,121.97
<b>Total Building Expenses</b>	<b>49,909.26</b>	<b>43,802.61</b>
<b>Continuing Education -Staff</b>		
5050 Continuing Education - Staff	2,547.94	3,558.49
<b>Total Continuing Education -Staff</b>	<b>2,547.94</b>	<b>3,558.49</b>
<b>Exam Postage</b>		
5531 Exam Postage	480.00	360.00
<b>Total Exam Postage</b>	<b>480.00</b>	<b>360.00</b>
<b>Exam Sitting and Grading</b>		
5538 Exam Vendor Expense	873,871.08	918,749.17
5539 Exam Vendor Accommodations	1,452.00	6,098.81
<b>Total Exam Sitting and Grading</b>	<b>875,323.08</b>	<b>924,847.98</b>
<b>Fringe Benefits</b>		
5031 Retirement - NCLB Contribution	50,441.83	50,203.05
5033 Retirement - NCLB Administr	2,450.22	4,275.36
5035 Health Ins. Premiums	107,069.18	105,114.98
5036 Medical Reim Plan	25,504.89	26,829.87
5038 Unemployment Claims		200.00
<b>Total Fringe Benefits</b>	<b>185,466.12</b>	<b>186,623.26</b>
<b>Investigation &amp; Hearing Costs</b>		
5222 Investigation Materials	3,008.25	2,920.50
5230 Hearing Costs	2,709.00	2,706.43
5231 Rule-Making Hearing Costs		693.00
5232 Legal Advertising	514.76	
5250 Administrative Cost Assessed	-2,000.00	-17,200.00
5260 Civil Penalties Assessed	-13,000.00	-41,000.00
5261 Civil Penalties Remitted	7,244.80	34,710.50
<b>Total Investigation &amp; Hearing Costs</b>	<b>-1,523.19</b>	<b>-17,169.57</b>
<b>Legal Expense</b>		
5140 Legal Counsel - Administrative	47,978.19	46,491.69

# North Carolina State Board of CPA Examiners

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

April 2024 - January 2025

	TOTAL	
	APR 2024 - JAN 2025	APR 2023 - JAN 2024 (PY)
5211 Legal Counsel - Litigation		19,040.00
<b>Total Legal Expense</b>	<b>47,978.19</b>	<b>65,531.69</b>
Misc Personnel		
5037 HSA Deduction		-200.00
5090 Flowers, Gifts, Etc.		77.25
5092 Misc. Personnel Costs	4,088.16	2,528.08
<b>Total Misc Personnel</b>	<b>4,088.16</b>	<b>2,405.33</b>
Office Expense		
5320 Payroll Service	1,717.45	1,701.68
5360 Telephone	7,618.60	5,491.60
5361 Internet & Website	3,267.00	3,267.00
5390 Clipping Service	388.96	979.60
5400 Computer Prog/Assistance	400.00	425.00
5405 Computer Software Maintenance	158,342.28	155,503.30
5410 Dues	8,782.00	8,331.00
5420 Insurance	17,515.08	17,705.04
5430 Audit Fees	16,000.00	15,000.00
5435 Consulting Services		10,620.00
5440 Misc Office Expense	825.00	945.00
5445 Banking Fees	1,793.96	3,296.66
5450 Credit Card Fees	66,619.07	63,289.83
<b>Total Office Expense</b>	<b>283,269.40</b>	<b>286,555.71</b>
Per Diem - Board		
5110 Per Diem - Board Meetings	10,650.00	9,350.00
5111 Per Diem - Prof Meetings		300.00
5112 Per Diem - NASBA Annual	2,000.00	1,200.00
5113 Per Diem - NASBA Regional	1,550.00	1,700.00
5114 Per Diem - NASBA Committees	1,900.00	600.00
5117 Per Diem - NCACPA/Board		50.00
<b>Total Per Diem - Board</b>	<b>16,100.00</b>	<b>13,200.00</b>
Postage		
5340 Postage - Other	2,172.03	1,650.00
5341 Postage - Newsletter		5,650.00
5342 Postage - Business Reply	1,398.00	914.00
5343 Postage - Renewal	720.00	1,223.00
5345 Postage - UPS	12,000.00	20,000.00
<b>Total Postage</b>	<b>16,290.03</b>	<b>29,437.00</b>
Printing		
5330 Printing - Other	3,192.04	4,169.63
5331 Printing - Newsletter		25,302.55

# North Carolina State Board of CPA Examiners

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

April 2024 - January 2025

	TOTAL	
	APR 2024 - JAN 2025	APR 2023 - JAN 2024 (PY)
5332 Printing - Certificates	2,347.30	2,204.25
<b>Total Printing</b>	<b>5,539.34</b>	<b>31,676.43</b>
Repairs & Maintenance		
5381 Maintenance - Copiers	2,183.61	2,134.96
5383 Maintenance - Postage	2,129.00	468.00
<b>Total Repairs &amp; Maintenance</b>	<b>4,312.61</b>	<b>2,602.96</b>
Salaries & Payroll Taxes		
5010 Staff Salaries	835,481.38	836,721.27
5030 FICA Taxes	64,005.15	63,192.48
<b>Total Salaries &amp; Payroll Taxes</b>	<b>899,486.53</b>	<b>899,913.75</b>
Staff Travel		
5061 Staff Travel - Prof Mtgs	1,003.36	2,288.64
5070 Staff Travel - NASBA Annual	6,358.66	7,607.75
5071 Staff Travel - NASBA Regional	7,464.28	6,328.08
5072 Staff Travel - NASBA ED/Legal		10,000.00
5073 Staff Travel - NASBA Committee		180.65
5075 Staff Travel - NCACPA Meetings	731.38	356.61
<b>Total Staff Travel</b>	<b>15,557.68</b>	<b>26,761.73</b>
Subscriptions/References		
5370 Subscriptions/References	11,792.80	8,773.00
<b>Total Subscriptions/References</b>	<b>11,792.80</b>	<b>8,773.00</b>
Supplies		
5350 Supplies - Office	5,586.39	5,640.27
5351 Supplies - Copier	202.70	
5352 Supplies - Computer	1,476.70	1,551.22
5355 Expendable Equipment	676.50	2,318.92
<b>Total Supplies</b>	<b>7,942.29</b>	<b>9,510.41</b>
<b>Total Expenses</b>	<b>\$2,521,261.36</b>	<b>\$2,597,713.01</b>
NET ORDINARY INCOME	<b>\$204,570.92</b>	<b>\$255,951.35</b>
Other Income		
8200 Rental Income	42,742.15	41,497.28
8250 Gift Card Revenue	11,000.00	15,000.00
Interest Income		
8500 Interest Income - MMAs	54,443.24	48,327.05
8510 Interest Income - CDs	14,399.55	19,363.24
<b>Total Interest Income</b>	<b>68,842.79</b>	<b>67,690.29</b>
<b>Total Other Income</b>	<b>\$122,584.94</b>	<b>\$124,187.57</b>
NET OTHER INCOME	<b>\$122,584.94</b>	<b>\$124,187.57</b>
CHANGE IN NET ASSETS	<b>\$327,155.86</b>	<b>\$380,138.92</b>



# North Carolina State Board of CPA Examiners

## Statement of Revenues & Expenses - Budget vs Actual

April 2024 - January 2025

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
<b>Income</b>			
Certificate Fees			
4110 Certificates - Initial	37,900.00	43,018.19	-5,118.19
4120 Certificates - Reciprocal	29,201.00	26,800.00	2,401.00
4140 Certificates - Renewal Fees	1,339,440.00	1,338,000.00	1,440.00
4150 Certificates - Reinst/Revoked	900.00	1,468.19	-568.19
4151 Certificates - Reinst/Surr	4,400.00	4,386.38	13.62
<b>Total Certificate Fees</b>	<b>1,411,841.00</b>	<b>1,413,672.76</b>	<b>-1,831.76</b>
Exam Fee Revenue			
4001 Initial Adm Fees	160,540.00	157,633.62	2,906.38
4002 Re-Exam Adm Fees	142,425.00	137,250.00	5,175.00
4004 Exam Fees Revenue	973,718.80	834,489.01	139,229.79
4070 Transfer Exam Grade Credit	75.00	0.00	75.00
4072 Exam Scholarship Coupon	-31,588.52	-30,304.01	-1,284.51
<b>Total Exam Fee Revenue</b>	<b>1,245,170.28</b>	<b>1,099,068.62</b>	<b>146,101.66</b>
Misc			
4970 Duplicate Certificates	625.00	0.00	625.00
4990 Miscellaneous	2,186.00	833.30	1,352.70
<b>Total Misc</b>	<b>2,811.00</b>	<b>833.30</b>	<b>1,977.70</b>
Partnership Fees			
4260 Partnership Registration Fees	100.00	2,000.00	-1,900.00
4261 Partnership Renewal Fees	28,260.00	40,000.00	-11,740.00
<b>Total Partnership Fees</b>	<b>28,360.00</b>	<b>42,000.00</b>	<b>-13,640.00</b>
Professional Corporation Fees			
4250 PC Registration Fees	4,750.00	3,500.00	1,250.00
4251 PC Renewal Fees	32,900.00	42,000.00	-9,100.00
<b>Total Professional Corporation Fees</b>	<b>37,650.00</b>	<b>45,500.00</b>	<b>-7,850.00</b>
<b>Total Income</b>	<b>\$2,725,832.28</b>	<b>\$2,601,074.68</b>	<b>\$124,757.60</b>
<b>Expenses</b>			
5920 Funded Depreciation	47,500.00	50,000.00	-2,500.00
6690 Over & Short	0.40	0.00	0.40
Board Travel			
5120 Board Travel - Board Meetings	16,937.75	20,900.00	-3,962.25
5121 Board Travel - Prof Meetings		1,000.00	-1,000.00
5122 Board Travel - NASBA Annual	16,436.65	13,650.00	2,786.65
5123 Board Travel - NASBA Regional	10,589.16	9,400.00	1,189.16
5125 Board Travel - AICPA Council		850.00	-850.00
5129 Miscellaneous Board Costs	1,720.52	0.00	1,720.52
5131 Board Travel - Outside Legal	3,516.64	2,666.66	849.98
<b>Total Board Travel</b>	<b>49,200.72</b>	<b>48,466.66</b>	<b>734.06</b>
Building Expenses			

# North Carolina State Board of CPA Examiners

## Statement of Revenues & Expenses - Budget vs Actual

April 2024 - January 2025

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
5800 Building Maintenance	1,877.94	1,500.00	377.94
5801 Electricity	11,716.86	11,666.70	50.16
5802 Grounds Maintenance	5,111.22	10,000.00	-4,888.78
5803 Heat & Air Maintenance	2,292.00	2,625.00	-333.00
5804 Improvements		1,500.00	-1,500.00
5805 Insurance	8,293.00	3,500.00	4,793.00
5807 Janitorial Maintenance	14,135.00	13,333.30	801.70
5808 Pest Control Service	450.00	600.00	-150.00
5809 Security & Fire Alarm	2,509.62	2,083.30	426.32
5810 Trash Collection	2,236.01	1,666.70	569.31
5811 Water & Sewer	1,287.61	1,333.30	-45.69
<b>Total Building Expenses</b>	<b>49,909.26</b>	<b>49,808.30</b>	<b>100.96</b>
Continuing Education -Staff			
5050 Continuing Education - Staff	2,547.94	2,500.00	47.94
<b>Total Continuing Education -Staff</b>	<b>2,547.94</b>	<b>2,500.00</b>	<b>47.94</b>
Exam Postage			
5531 Exam Postage	480.00	833.30	-353.30
<b>Total Exam Postage</b>	<b>480.00</b>	<b>833.30</b>	<b>-353.30</b>
Exam Sitting and Grading			
5538 Exam Vendor Expense	873,871.08	771,255.13	102,615.95
5539 Exam Vendor Accommodations	1,452.00	0.00	1,452.00
<b>Total Exam Sitting and Grading</b>	<b>875,323.08</b>	<b>771,255.13</b>	<b>104,067.95</b>
Fringe Benefits			
5031 Retirement - NCLB Contribution	50,441.83	52,241.34	-1,799.51
5033 Retirement - NCLB Administr	2,450.22	4,000.00	-1,549.78
5035 Health Ins. Premiums	107,069.18	108,415.70	-1,346.52
5036 Medical Reim Plan	25,504.89	30,033.81	-4,528.92
<b>Total Fringe Benefits</b>	<b>185,466.12</b>	<b>194,690.85</b>	<b>-9,224.73</b>
Investigation & Hearing Costs			
5222 Investigation Materials	3,008.25	2,916.70	91.55
5230 Hearing Costs	2,709.00	4,166.70	-1,457.70
5232 Legal Advertising	514.76	0.00	514.76
5250 Administrative Cost Assessed	-2,000.00	-2,083.30	83.30
5260 Civil Penalties Assessed	-13,000.00	-6,250.00	-6,750.00
5261 Civil Penalties Remitted	7,244.80	0.00	7,244.80
<b>Total Investigation &amp; Hearing Costs</b>	<b>-1,523.19</b>	<b>-1,249.90</b>	<b>-273.29</b>
Legal Expense			
5140 Legal Counsel - Administrative	47,978.19	53,333.30	-5,355.11
5211 Legal Counsel - Litigation		12,500.00	-12,500.00
<b>Total Legal Expense</b>	<b>47,978.19</b>	<b>65,833.30</b>	<b>-17,855.11</b>
Misc Personnel			
5092 Misc. Personnel Costs	4,088.16	3,333.30	754.86

# North Carolina State Board of CPA Examiners

## Statement of Revenues & Expenses - Budget vs Actual

April 2024 - January 2025

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
<b>Total Misc Personnel</b>	<b>4,088.16</b>	<b>3,333.30</b>	<b>754.86</b>
Office Expense			
5301 Equipment Rent		120.00	-120.00
5310 Decorations		200.00	-200.00
5320 Payroll Service	1,717.45	1,750.00	-32.55
5360 Telephone	7,618.60	6,666.70	951.90
5361 Internet & Website	3,267.00	3,333.30	-66.30
5390 Clipping Service	388.96	1,250.00	-861.04
5400 Computer Prog/Assistance	400.00	833.30	-433.30
5405 Computer Software Maintenance	158,342.28	132,500.00	25,842.28
5410 Dues	8,782.00	9,375.00	-593.00
5420 Insurance	17,515.08	20,000.00	-2,484.92
5430 Audit Fees	16,000.00	16,000.00	0.00
5435 Consulting Services		2,083.30	-2,083.30
5440 Misc Office Expense	825.00	0.00	825.00
5445 Banking Fees	1,793.96	3,333.30	-1,539.34
5448 Interest Expense - GL Software		5,833.30	-5,833.30
5450 Credit Card Fees	66,619.07	68,000.00	-1,380.93
<b>Total Office Expense</b>	<b>283,269.40</b>	<b>271,278.20</b>	<b>11,991.20</b>
Per Diem - Board			
5110 Per Diem - Board Meetings	10,650.00	10,625.00	25.00
5111 Per Diem - Prof Meetings		2,916.70	-2,916.70
5112 Per Diem - NASBA Annual	2,000.00	2,400.00	-400.00
5113 Per Diem - NASBA Regional	1,550.00	1,600.00	-50.00
5114 Per Diem - NASBA Committees	1,900.00	0.00	1,900.00
5116 Per Diem - NCACPA Annual		950.00	-950.00
5117 Per Diem - NCACPA/Board		350.00	-350.00
5119 Per Diem - Miscellaneous		350.00	-350.00
<b>Total Per Diem - Board</b>	<b>16,100.00</b>	<b>19,191.70</b>	<b>-3,091.70</b>
Postage			
5340 Postage - Other	2,172.03	2,500.00	-327.97
5341 Postage - Newsletter		833.30	-833.30
5342 Postage - Business Reply	1,398.00	1,250.00	148.00
5343 Postage - Renewal	720.00	1,666.70	-946.70
5345 Postage - UPS	12,000.00	23,333.30	-11,333.30
<b>Total Postage</b>	<b>16,290.03</b>	<b>29,583.30</b>	<b>-13,293.27</b>
Printing			
5330 Printing - Other	3,192.04	3,750.00	-557.96
5331 Printing - Newsletter		833.30	-833.30
5332 Printing - Certificates	2,347.30	2,916.70	-569.40
<b>Total Printing</b>	<b>5,539.34</b>	<b>7,500.00</b>	<b>-1,960.66</b>
Repairs & Maintenance			

# North Carolina State Board of CPA Examiners

## Statement of Revenues & Expenses - Budget vs Actual

April 2024 - January 2025

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
5381 Maintenance - Copiers	2,183.61	1,666.70	516.91
5383 Maintenance - Postage	2,129.00	1,666.70	462.30
<b>Total Repairs &amp; Maintenance</b>	<b>4,312.61</b>	<b>3,333.40</b>	<b>979.21</b>
Salaries & Payroll Taxes			
5010 Staff Salaries	835,481.38	870,496.18	-35,014.80
5030 FICA Taxes	64,005.15	66,614.03	-2,608.88
<b>Total Salaries &amp; Payroll Taxes</b>	<b>899,486.53</b>	<b>937,110.21</b>	<b>-37,623.68</b>
Staff Travel			
5061 Staff Travel - Prof Mtgs	1,003.36	1,000.00	3.36
5070 Staff Travel - NASBA Annual	6,358.66	6,825.00	-466.34
5071 Staff Travel - NASBA Regional	7,464.28	7,275.00	189.28
5075 Staff Travel - NCACPA Meetings	731.38	1,000.00	-268.62
<b>Total Staff Travel</b>	<b>15,557.68</b>	<b>16,100.00</b>	<b>-542.32</b>
Subscriptions/References			
5370 Subscriptions/References	11,792.80	8,750.00	3,042.80
<b>Total Subscriptions/References</b>	<b>11,792.80</b>	<b>8,750.00</b>	<b>3,042.80</b>
Supplies			
5350 Supplies - Office	5,586.39	5,916.70	-330.31
5351 Supplies - Copier	202.70	791.70	-589.00
5352 Supplies - Computer	1,476.70	791.70	685.00
5355 Expendable Equipment	676.50	2,916.70	-2,240.20
<b>Total Supplies</b>	<b>7,942.29</b>	<b>10,416.80</b>	<b>-2,474.51</b>
<b>Total Expenses</b>	<b>\$2,521,261.36</b>	<b>\$2,488,734.55</b>	<b>\$32,526.81</b>
<b>NET OPERATING INCOME</b>	<b>\$204,570.92</b>	<b>\$112,340.13</b>	<b>\$92,230.79</b>
Other Income			
8200 Rental Income	42,742.15	42,843.94	-101.79
8250 Gift Card Revenue	11,000.00	10,000.00	1,000.00
Interest Income			
8500 Interest Income - MMAs	54,443.24	30,954.41	23,488.83
8510 Interest Income - CDs	14,399.55	30,849.97	-16,450.42
<b>Total Interest Income</b>	<b>68,842.79</b>	<b>61,804.38</b>	<b>7,038.41</b>
<b>Total Other Income</b>	<b>\$122,584.94</b>	<b>\$114,648.32</b>	<b>\$7,936.62</b>
<b>NET OTHER INCOME</b>	<b>\$122,584.94</b>	<b>\$114,648.32</b>	<b>\$7,936.62</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$327,155.86</b>	<b>\$226,988.45</b>	<b>\$100,167.41</b>



**STATE OF NORTH CAROLINA  
OFFICE OF ADMINISTRATIVE HEARINGS**

January 30, 2025

Felecia Ashe, Board of CPA Examiners  
**Sent via email only to: feleciaashe@ncepaboard.gov**

Re: Readoption deadline for 21 NCAC 08: Board of CPA Examiners

Dear Ms. Ashe:

Attached to this letter is a list of rules subject to readoption pursuant to the periodic review and expiration of existing rules as set forth in G.S. 150B-21.3A. After consultation with your agency, the Rules Review Commission established a readoption date for these rules at the January 30, 2025, Rules Review Commission meeting.

Pursuant to G.S. 150B-21.3A(d)(2), the rules listed in the attachment shall be readopted by the agency no later than **May 1, 2026**.

If you have any questions regarding the Commission's actions, please let me know.

Sincerely,

/s/ Seth Ascher  
Seth Ascher  
Commission Counsel

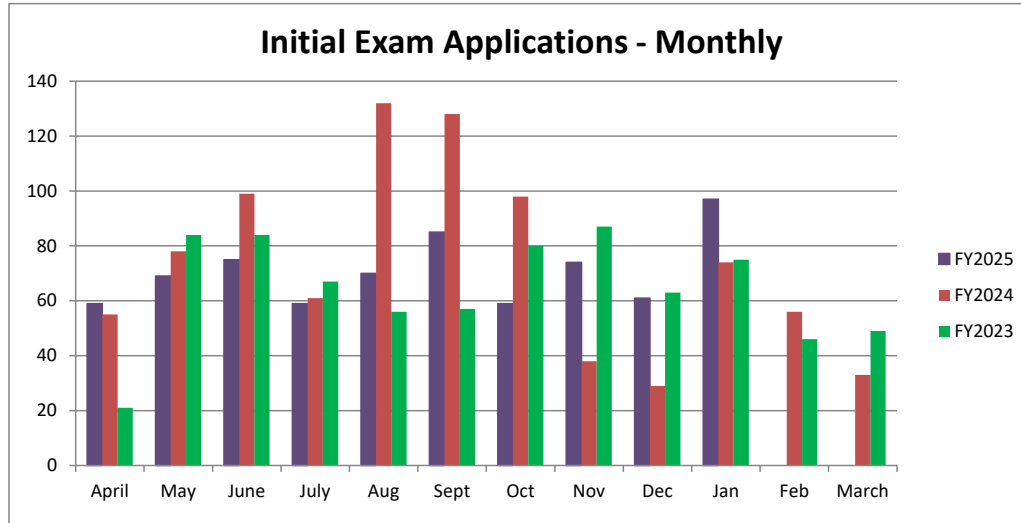
**Donald Robert van der Vaart**, Director  
Chief Administrative Law Judge

**John C. Evans**  
Senior Administrative Law Judge

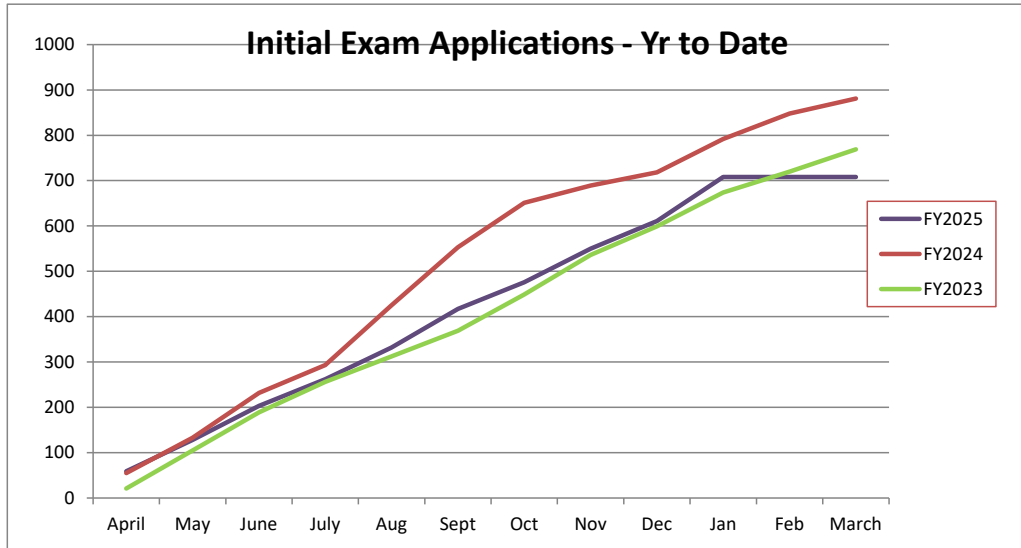
*An Equal Employment Opportunity Employer*  
1711 New Hope Church Road, Raleigh, NC 27609  
Telephone: (984) 236-1850 | Facsimile: (984) 236-1871  
[www.oah.nc.gov](http://www.oah.nc.gov)

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

Exam Applications					
OrgEx	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	59	55	21	52	14
May	69	78	84	55	59
June	75	99	84	56	87
July	59	61	67	58	71
Aug	70	132	56	37	18
Sept	85	128	57	37	56
Oct	59	98	80	68	85
Nov	74	38	87	90	78
Dec	61	29	63	67	61
Jan	97	74	75	81	66
Feb	0	56	46	54	66
March	0	33	49	56	46
Avg	71	73	64	59	59



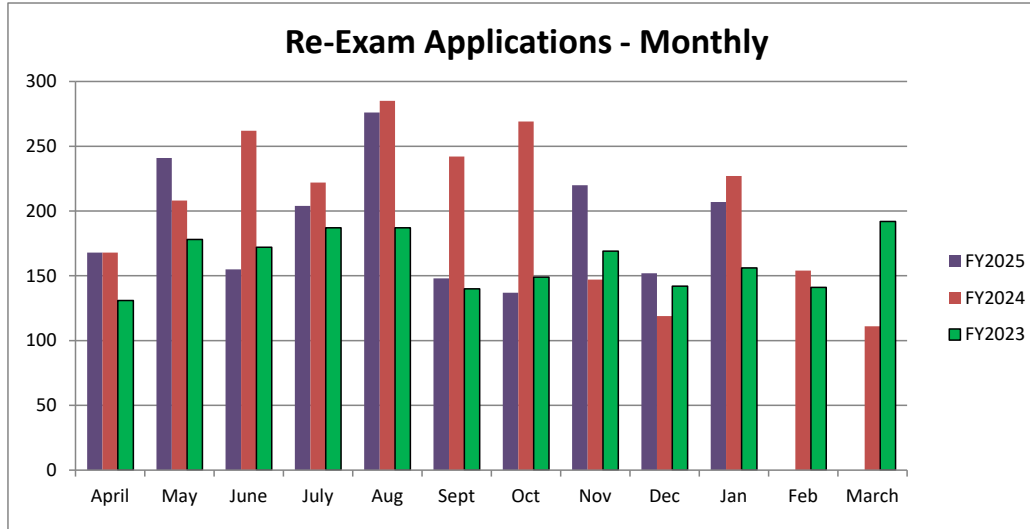
Exam Applications					
OrgEx	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	59	55	21	52	14
May	128	133	105	107	73
June	203	232	189	163	160
July	262	293	256	221	231
Aug	332	425	312	258	249
Sept	417	553	369	295	305
Oct	476	651	449	363	390
Nov	550	689	536	453	468
Dec	611	718	599	520	529
Jan	708	792	674	601	595
Feb	708	848	720	655	661
March	708	881	769	711	707



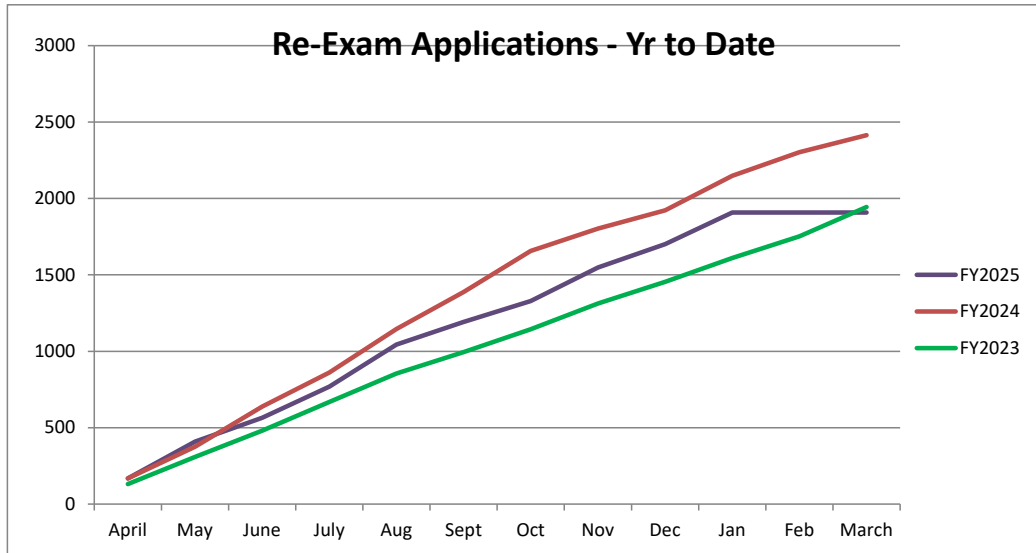
**NC State Board of CPA Examiners**  
**Monthly and Year-to-Date Operational Metrics**

Exam Applications					
Re-Ex	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	168	168	131	164	84
May	241	208	178	186	174
June	155	262	172	182	176
July	204	222	187	177	150
Aug	276	285	187	168	79
Sept	148	242	140	111	215
Oct	137	269	149	139	155
Nov	220	147	169	152	145
Dec	152	119	142	110	146
Jan	207	227	156	134	150
Feb	0	154	141	110	142
March	0	111	192	141	147

Avg	191	201	162	148	147
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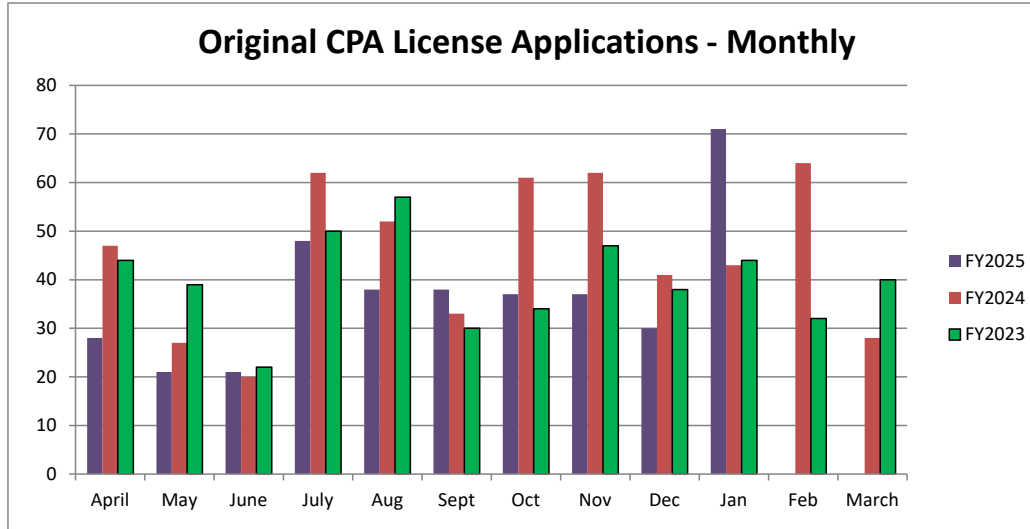
Exam Applications					
Re-Ex	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	168	168	131	164	84
May	409	376	309	350	258
June	564	638	481	532	434
July	768	860	668	709	584
Aug	1044	1145	855	877	663
Sept	1192	1387	995	988	878
Oct	1329	1656	1144	1127	1033
Nov	1549	1803	1313	1279	1178
Dec	1701	1922	1455	1389	1324
Jan	1908	2149	1611	1523	1474
Feb	1908	2303	1752	1633	1616
March	1908	2414	1944	1774	1763



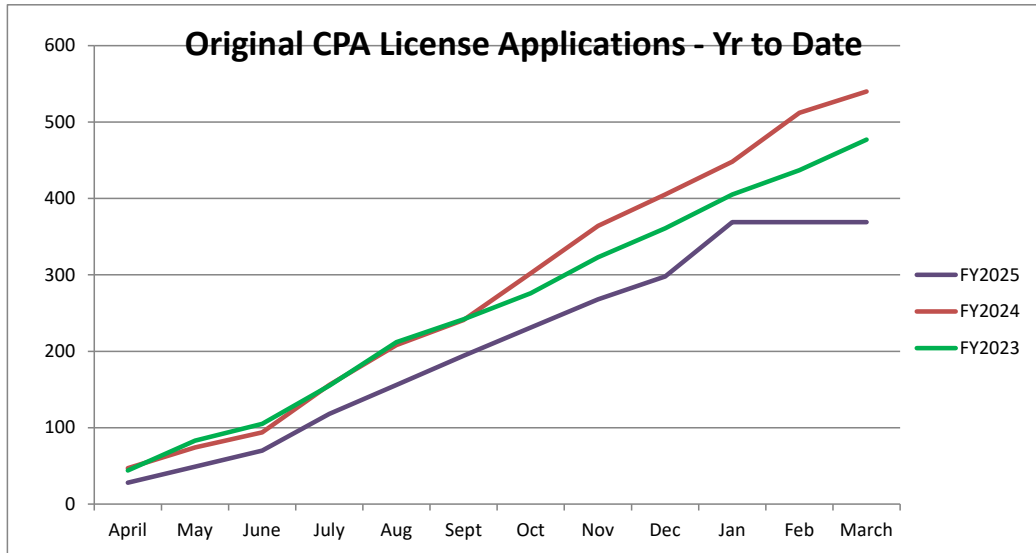
**NC State Board of CPA Examiners**  
**Monthly and Year-to-Date Operational Metrics**

License Applications					
OrgL	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	28	47	44	41	14
May	21	27	39	50	0
June	21	20	22	0	0
July	48	62	50	75	48
Aug	38	52	57	31	32
Sept	38	33	30	42	43
Oct	37	61	34	46	47
Nov	37	62	47	48	56
Dec	30	41	38	32	46
Jan	71	43	44	60	72
Feb	0	64	32	47	78
March	0	28	40	30	31

Avg	37	45	40	42	39
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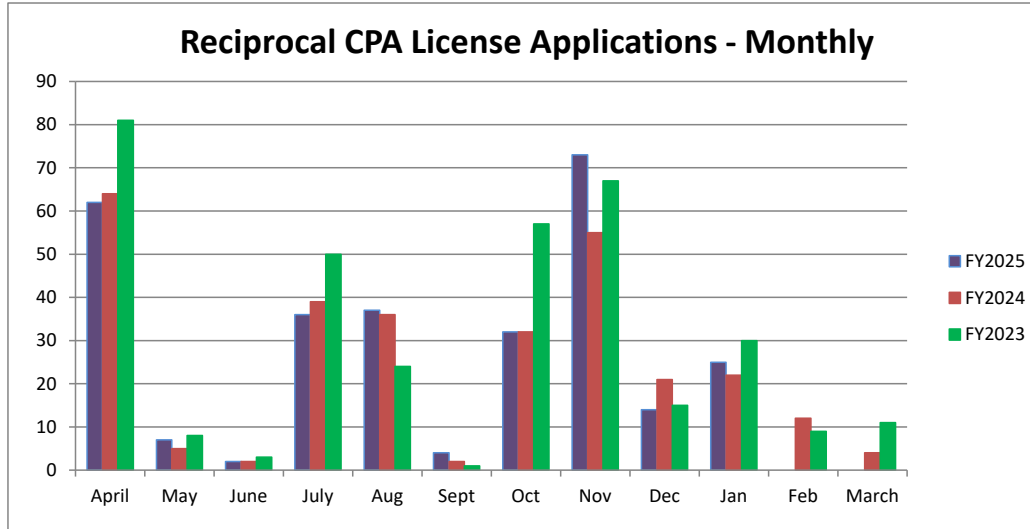
License Applications					
OrgL	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	28	47	44	41	14
May	49	74	83	91	14
June	70	94	105	91	14
July	118	156	155	166	62
Aug	156	208	212	197	94
Sept	194	241	242	239	137
Oct	231	302	276	285	184
Nov	268	364	323	333	240
Dec	298	405	361	365	286
Jan	369	448	405	425	358
Feb	369	512	437	472	436
March	369	540	477	502	467



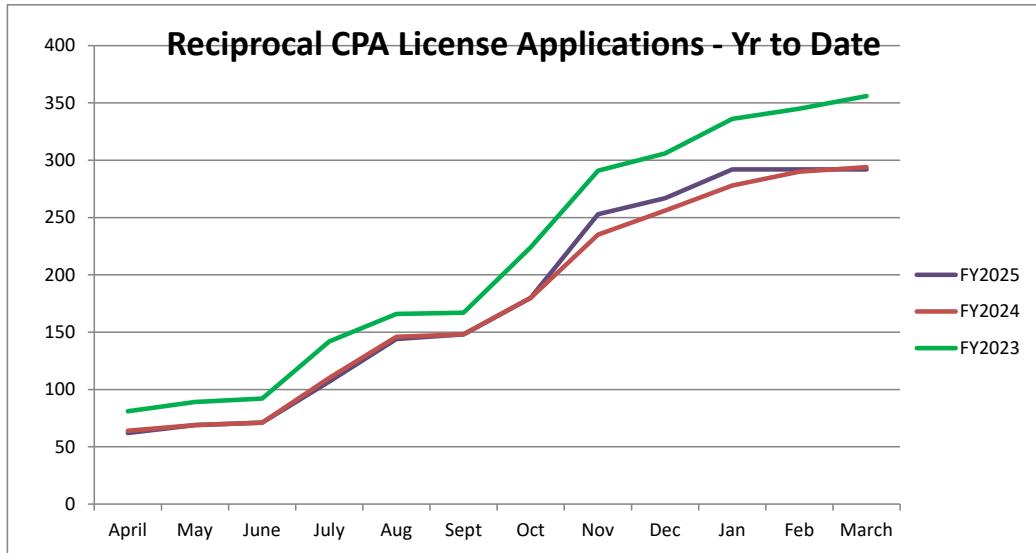


**NC State Board of CPA Examiners**  
**Monthly and Year-to-Date Operational Metrics**

License Applications					
Recp	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	62	64	81	55	57
May	7	5	8	7	7
June	2	2	3	1	0
July	36	39	50	39	31
Aug	37	36	24	37	27
Sept	4	2	1	2	3
Oct	32	32	57	47	44
Nov	73	55	67	74	61
Dec	14	21	15	27	10
Jan	25	22	30	33	22
Feb	0	12	9	11	4
March	0	4	11	7	0
Avg	29	25	30	28	22

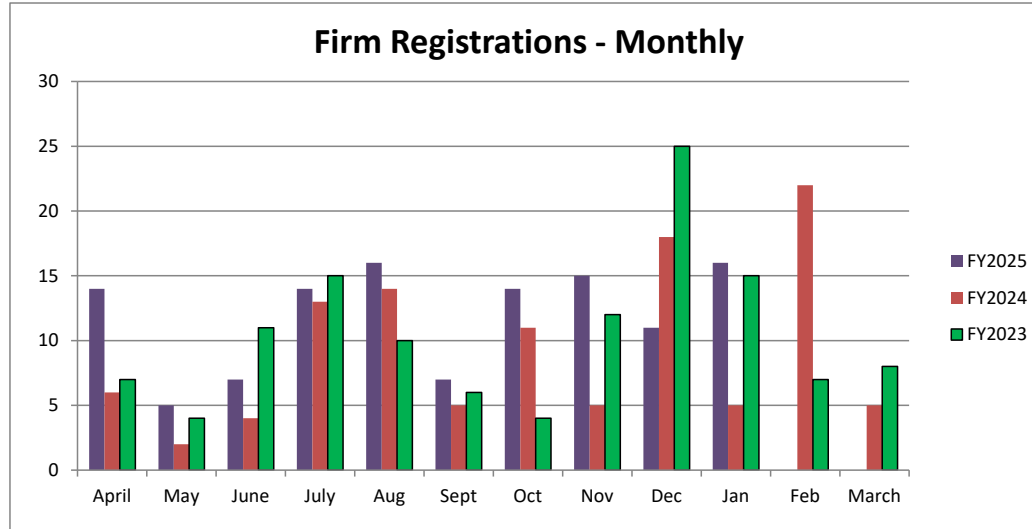


License Applications					
Recp	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	62	64	81	55	57
May	69	69	89	62	64
June	71	71	92	63	64
July	107	110	142	102	95
Aug	144	146	166	139	122
Sept	148	148	167	141	125
Oct	180	180	224	188	169
Nov	253	235	291	262	230
Dec	267	256	306	289	240
Jan	292	278	336	322	262
Feb	292	290	345	333	266
March	292	294	356	340	266

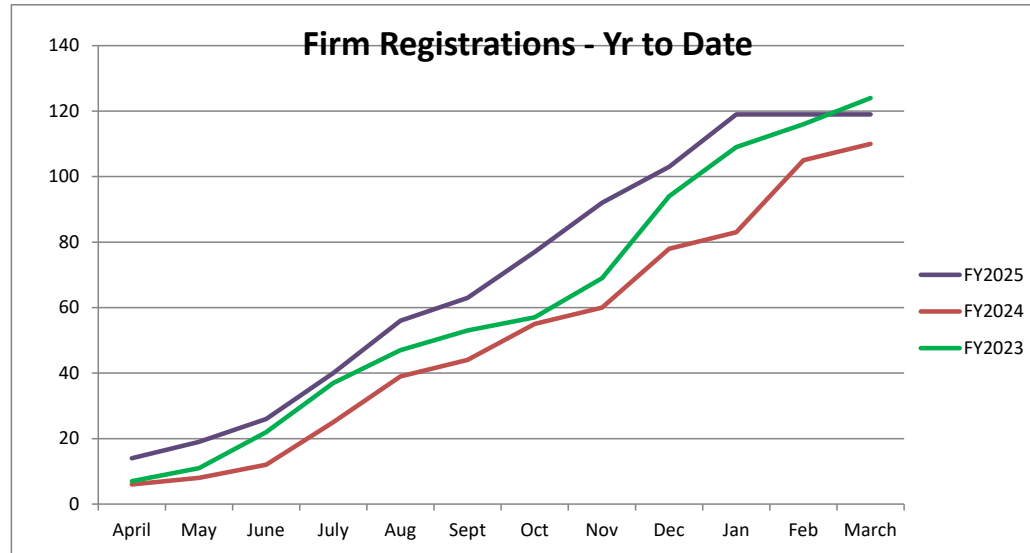


**NC State Board of CPA Examiners  
Monthly and Year-to-Date Operational Metrics**

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

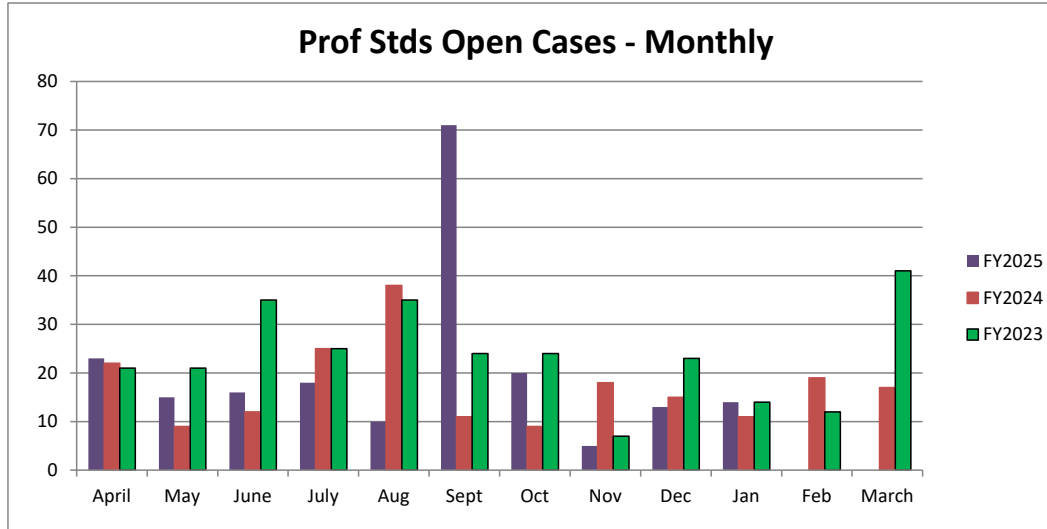


Firm Registration					
Firm	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	14	6	7	7	3
May	19	8	11	11	15
June	26	12	22	22	25
July	40	25	37	37	35
Aug	56	39	47	47	49
Sept	63	44	53	53	60
Oct	77	55	57	57	67
Nov	92	60	69	69	73
Dec	103	78	94	94	82
Jan	119	83	109	109	102
Feb	119	105	116	116	110
March	119	110	124	124	126

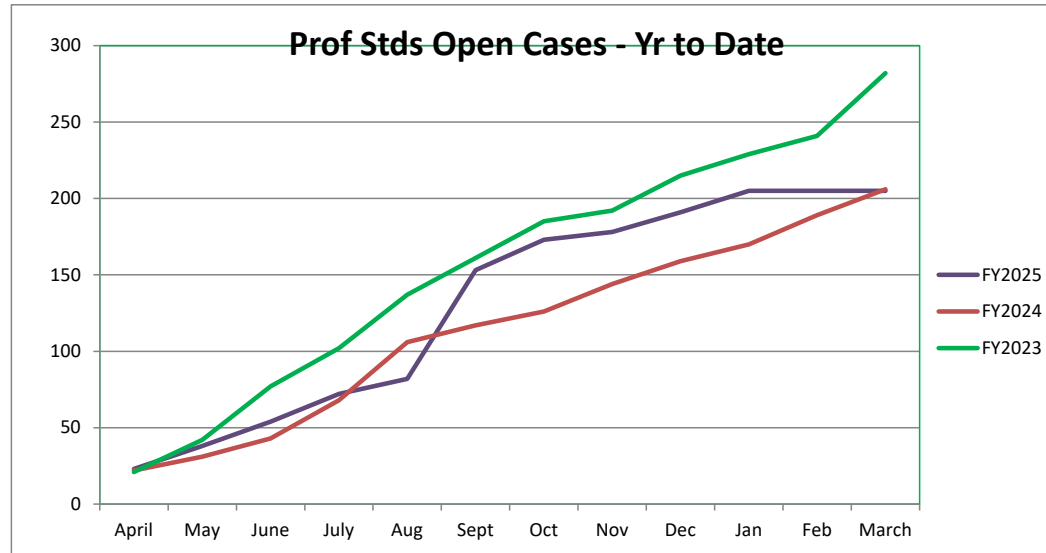


**NC State Board of CPA Examiners**  
**Monthly and Year-to-Date Operational Metrics**

Prf Stds Cases					
Open	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	23	22	21	9	7
May	15	9	21	8	9
June	16	12	35	37	12
July	18	25	25	18	30
Aug	10	38	35	18	27
Sept	71	11	24	13	13
Oct	20	9	24	19	17
Nov	5	18	7	21	10
Dec	13	15	23	11	13
Jan	14	11	14	31	21
Feb	0	19	12	33	12
March	0	17	41	38	29
Avg	21	17	24	21	17



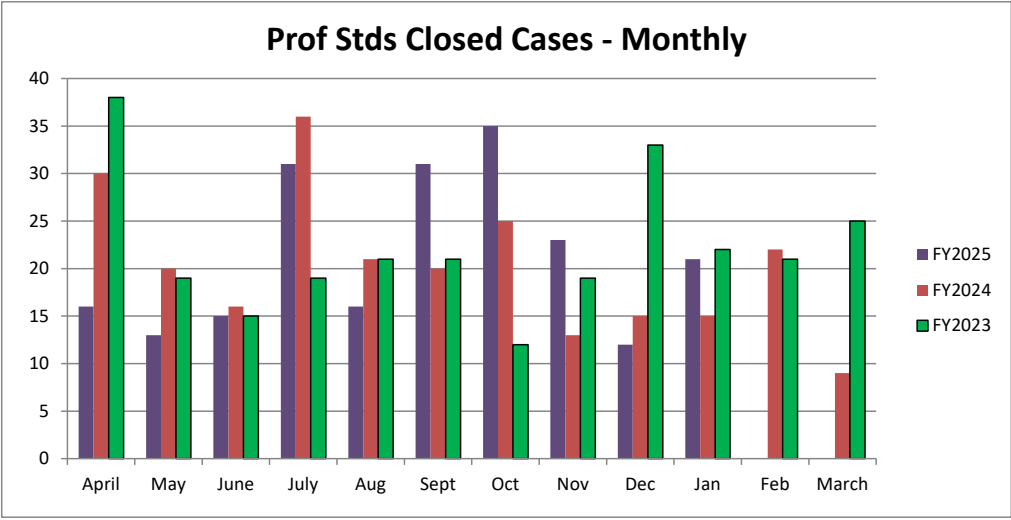
Prf Stds Cases					
Open	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	23	22	21	9	7
May	38	31	42	17	16
June	54	43	77	54	28
July	72	68	102	72	58
Aug	82	106	137	90	85
Sept	153	117	161	103	98
Oct	173	126	185	122	115
Nov	178	144	192	143	125
Dec	191	159	215	154	138
Jan	205	170	229	185	159
Feb	205	189	241	218	171
March	205	206	282	256	200



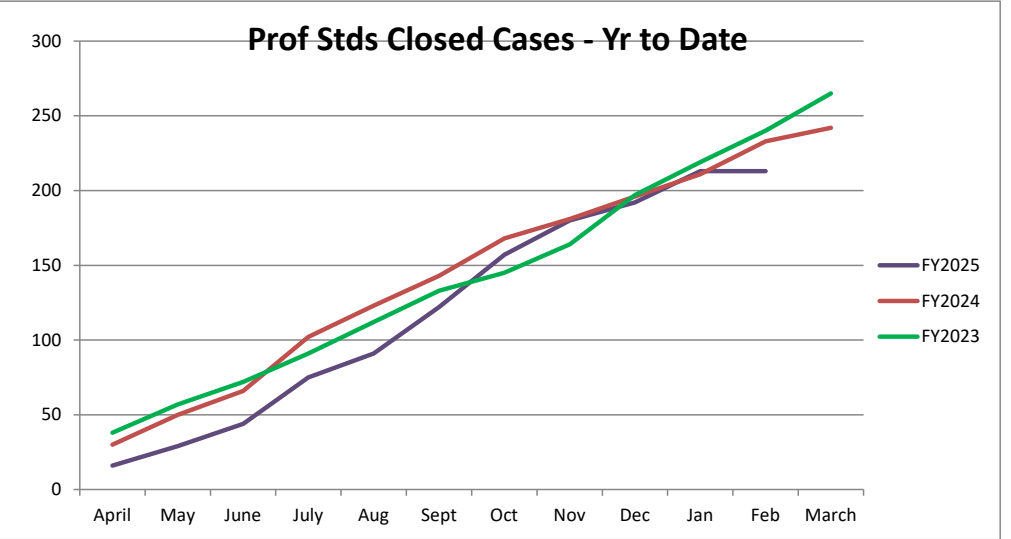
**NC State Board of CPA Examiners**  
**Monthly and Year-to-Date Operational Metrics**

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

Avg	21	20	22	19	19
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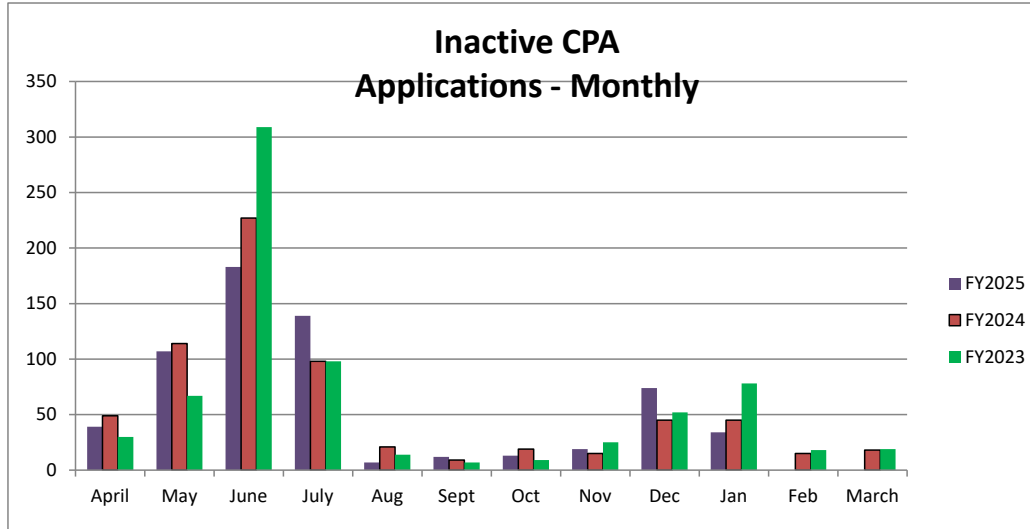


Prf Stds Cases					
Closed	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	16	30	38	23	17
May	29	50	57	27	40
June	44	66	72	44	63
July	75	102	91	65	86
Aug	91	123	112	83	102
Sept	122	143	133	118	119
Oct	157	168	145	135	131
Nov	180	181	164	149	155
Dec	192	196	197	158	167
Jan	213	211	219	176	186
Feb	213	233	240	205	213
March	213	242	265	228	230

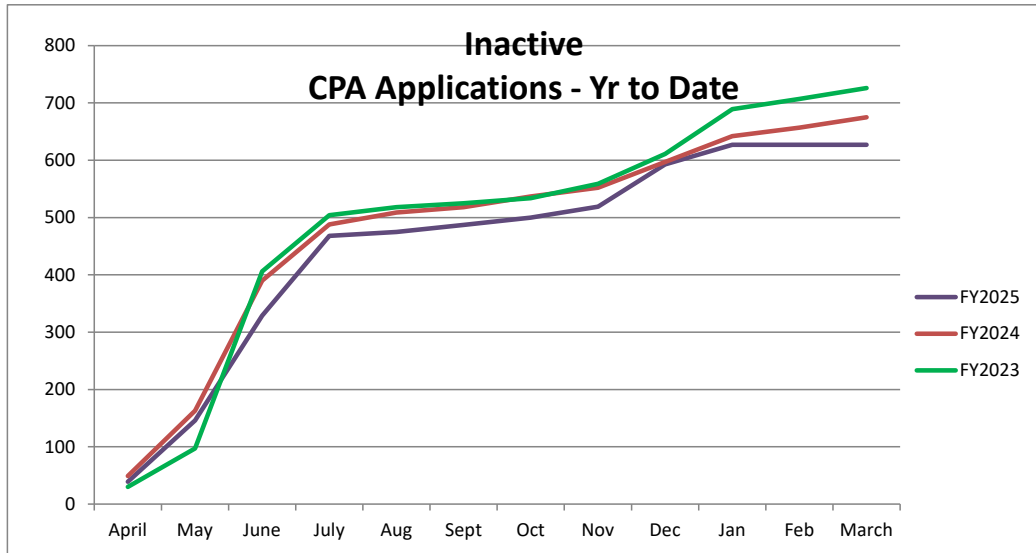


**NC State Board of CPA Examiners  
Monthly and Year-to-Date Operational Metrics**

Inactive Applications					
InAct	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	39	49	30	23	17
May	107	114	67	54	88
June	183	227	309	281	234
July	139	98	98	105	116
Aug	7	21	14	18	7
Sept	12	9	7	10	6
Oct	13	19	9	21	13
Nov	19	15	25	29	21
Dec	74	45	52	59	55
Jan	34	45	78	69	53
Feb	0	15	18	19	9
March	0	18	19	32	21
Avg	63	56	61	60	53

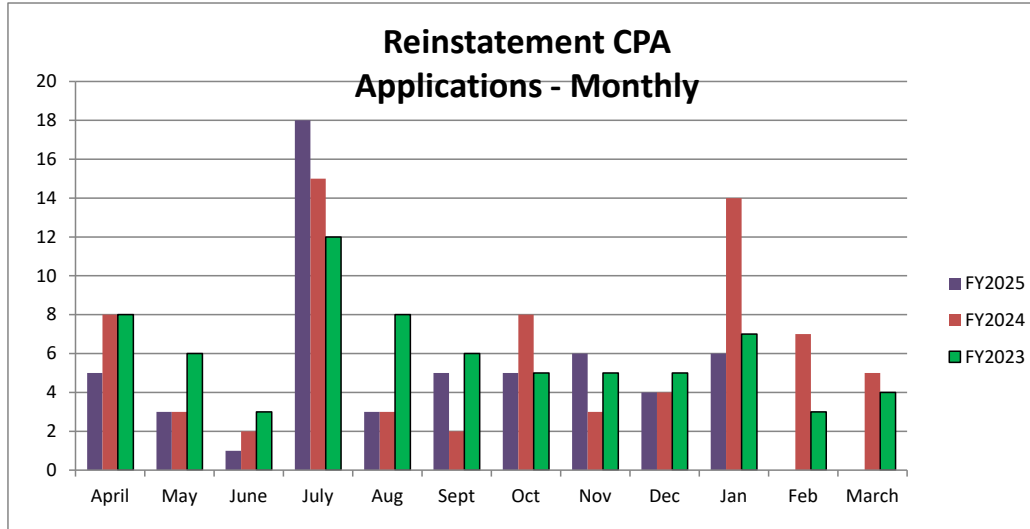


Inactive Applications					
InAct	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	39	49	30	23	17
May	146	163	97	77	105
June	329	390	406	358	339
July	468	488	504	463	455
Aug	475	509	518	481	462
Sept	487	518	525	491	468
Oct	500	537	534	512	481
Nov	519	552	559	541	502
Dec	593	597	611	600	557
Jan	627	642	689	669	610
Feb	627	657	707	688	619
March	627	675	726	720	640

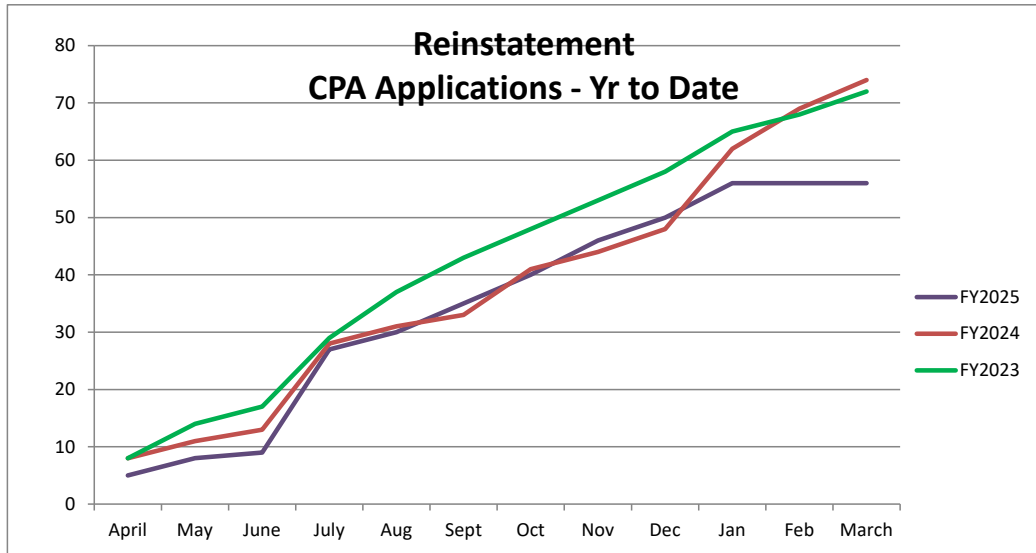


**NC State Board of CPA Examiners**  
**Monthly and Year-to-Date Operational Metrics**

Reinstatement Applications					
Re-Inst	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	5	8	8	6	1
May	3	3	6	1	4
June	1	2	3	0	4
July	18	15	12	13	11
Aug	3	3	8	2	5
Sept	5	2	6	4	5
Oct	5	8	5	7	4
Nov	6	3	5	6	6
Dec	4	4	5	7	5
Jan	6	14	7	6	7
Feb	0	7	3	6	14
March	0	5	4	5	6
Avg	6	6	6	5	6



Reinstatement Applications					
Re-Inst	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	5	8	8	6	1
May	8	11	14	7	5
June	9	13	17	7	9
July	27	28	29	20	20
Aug	30	31	37	22	25
Sept	35	33	43	26	30
Oct	40	41	48	33	34
Nov	46	44	53	39	40
Dec	50	48	58	46	45
Jan	56	62	65	52	52
Feb	56	69	68	58	66
March	56	74	72	63	72



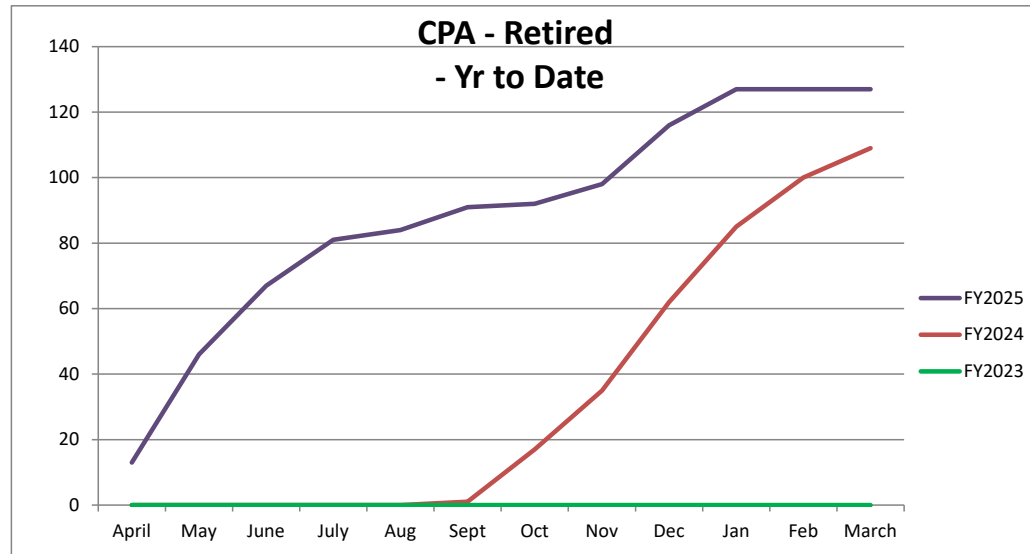
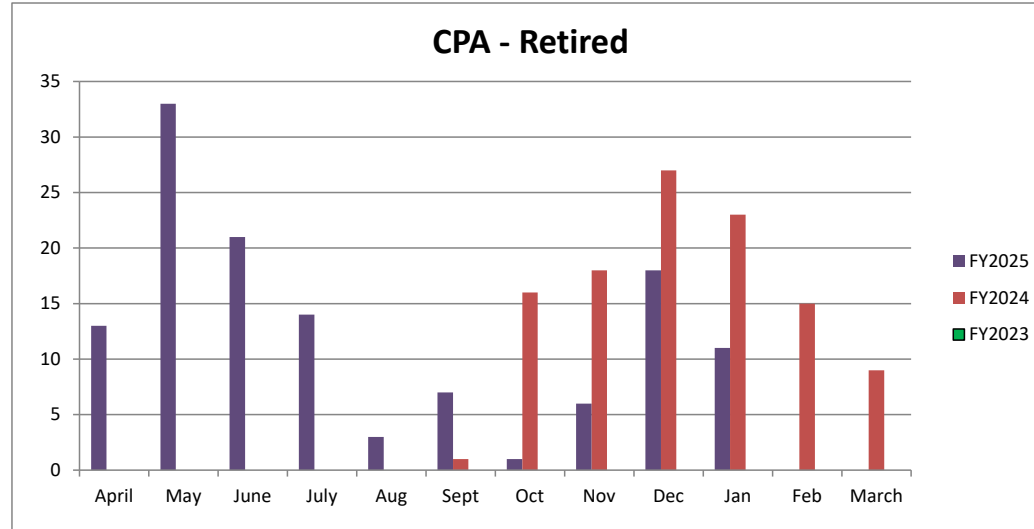
**NC State Board of CPA Examiners  
Monthly and Year-to-Date Operational Metrics**

CPA-Retired					
Count	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	13	0	0	0	0
May	33	0	0	0	0
June	21	0	0	0	0
July	14	0	0	0	0
Aug	3	0	0	0	0
Sept	7	1	0	0	0
Oct	1	16	0	0	0
Nov	6	18	0	0	0
Dec	18	27	0	0	0
Jan	11	23	0	0	0
Feb	0	15	0	0	0
March	0	9	0	0	0

Avg	13	16	0	0	0
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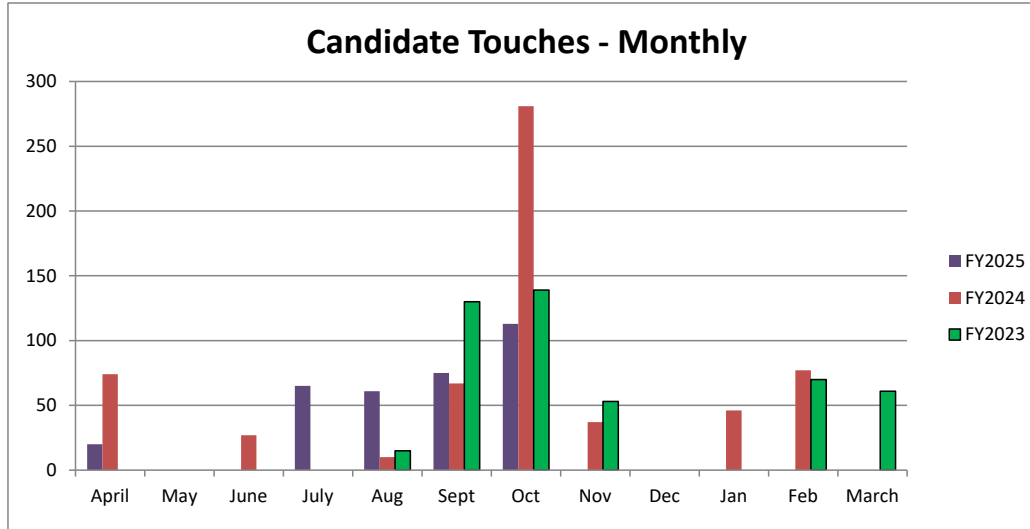
**Began Sept 2023**

CPA Retired					
Count	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	13	0	0	0	0
May	46	0	0	0	0
June	67	0	0	0	0
July	81	0	0	0	0
Aug	84	0	0	0	0
Sept	91	1	0	0	0
Oct	92	17	0	0	0
Nov	98	35	0	0	0
Dec	116	62	0	0	0
Jan	127	85	0	0	0
Feb	127	100	0	0	0
March	127	109	0	0	0



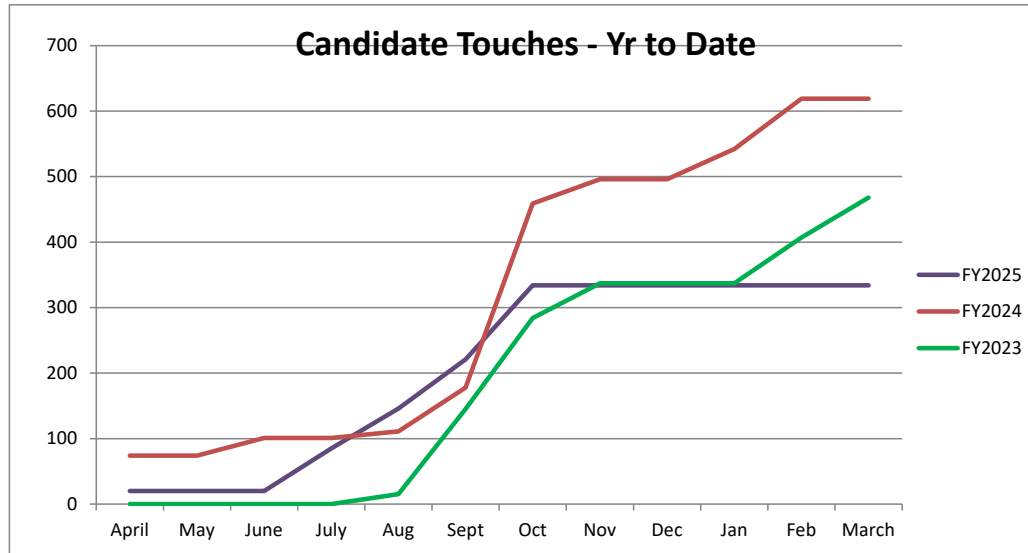
**NC State Board of CPA Examiners  
Monthly and Year-to-Date Operational Metrics**

Candidate Touches*					
Count	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	20	74	0	0	0
May	0	0	0	0	0
June	0	27	0	0	0
July	65	0	0	0	0
Aug	61	10	15	0	0
Sept	75	67	130	0	0
Oct	113	281	139	0	0
Nov	0	37	53	0	0
Dec	0	0	0	0	0
Jan	0	46	0	0	0
Feb	0	77	70	0	0
March	0	0	61	0	0
Avg	33	52	59	0	0



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

Candidate Touches					
Count	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	20	74	0	0	0
May	20	74	0	0	0
June	20	101	0	0	0
July	85	101	0	0	0
Aug	146	111	15	0	0
Sept	221	178	145	0	0
Oct	334	459	284	0	0
Nov	334	496	337	0	0
Dec	334	496	337	0	0
Jan	334	542	337	0	0
Feb	334	619	407	0	0
March	334	619	468	0	0

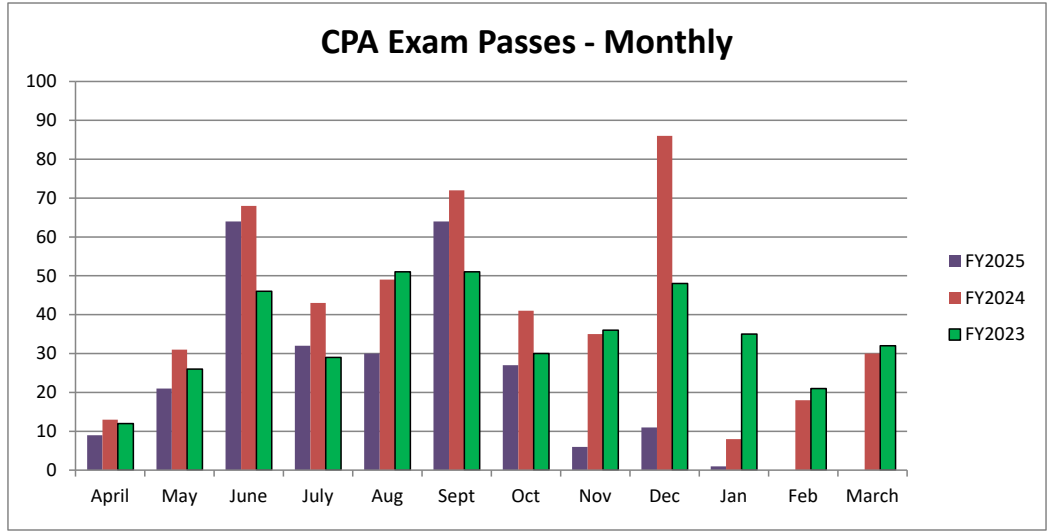




**NC State Board of CPA Examiners**  
**Monthly and Year-to-Date Operational Metrics**

Exam Passes					
Count	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	9	13	12	15	0
May	21	31	26	32	40
June	64	68	46	48	35
July	32	43	29	49	43
Aug	30	49	51	35	58
Sept	64	72	51	55	71
Oct	27	41	30	32	40
Nov	6	35	36	39	53
Dec	11	86	48	52	89
Jan	1	8	35	19	29
Feb	0	18	21	19	18
March	0	30	32	25	32

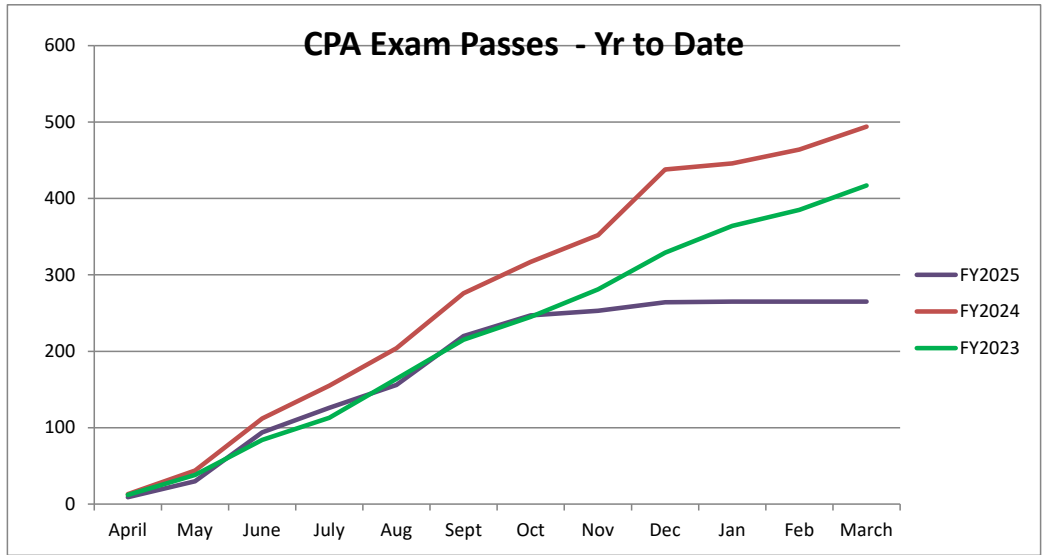
Avg	27	41	52	35	42
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\* Pandemic closures April 2020

These results run approximately 2 months in arrears due to timing of score releases

Exam Passes					
Count	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	9	13	12	15	0
May	30	44	38	47	40
June	94	112	84	95	75
July	126	155	113	144	118
Aug	156	204	164	179	176
Sept	220	276	215	234	247
Oct	247	317	245	266	287
Nov	253	352	281	305	340
Dec	264	438	329	357	429
Jan	265	446	364	376	458
Feb	265	464	385	395	476
March	265	494	417	420	508



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

Exam Applications			Certificate Applications			CPA Firm Registrations		Professional Stds Cases					Inactive		Reinstatement		CPA - Retired		Candidate Touches		Exam Passes	
Month	Initial	Re-Exam	Month	Original	Reciprocal	Month	Total	Month	Begin Bal	Open	Closed	End Bal	Month	Total	Month	Total	Month	Total	Month	Total	Month	Total
Oct-20	85	155	Oct-20	47	44	Oct-20	7	Oct-20	88	17	12	93	Oct-20	13	Oct-20	4	Oct-20	0	Oct-20	0	Oct-20	40
Nov-20	78	145	Nov-20	56	61	Nov-20	6	Nov-20	93	10	24	79	Nov-20	21	Nov-20	6	Nov-20	0	Nov-20	0	Nov-20	53
Dec-20	61	146	Dec-20	46	10	Dec-20	9	Dec-20	79	13	12	80	Dec-20	55	Dec-20	0	Dec-20	0	Dec-20	0	Dec-20	89
Jan-21	66	150	Jan-21	72	22	Jan-21	20	Jan-21	80	21	19	82	Jan-21	53	Jan-21	7	Jan-21	0	Jan-21	0	Jan-21	29
Feb-21	66	142	Feb-21	78	4	Feb-21	8	Feb-21	82	12	27	67	Feb-21	9	Feb-21	14	Feb-21	0	Feb-21	0	Feb-21	18
Mar-21	46	147	Mar-21	31	0	Mar-21	16	Mar-21	67	29	17	79	Mar-21	21	Mar-21	6	Mar-21	0	Mar-21	0	Mar-21	32
Apr-21	52	164	Apr-21	41	55	Apr-21	7	Apr-21	79	9	23	65	Apr-21	23	Apr-21	6	Apr-21	0	Apr-21	0	Apr-21	15
May-21	55	186	May-21	50	7	May-21	4	May-21	65	8	4	69	May-21	54	May-21	1	May-21	0	May-21	0	May-21	32
Jun-21	56	182	Jun-21	0	1	Jun-21	11	Jun-21	69	37	17	89	Jun-21	281	Jun-21	0	Jun-21	0	Jun-21	0	Jun-21	48
Jul-21	58	177	Jul-21	75	39	Jul-21	15	Jul-21	89	18	21	86	Jul-21	105	Jul-21	13	Jul-21	0	Jul-21	0	Jul-21	49
Aug-21	37	168	Aug-21	31	37	Aug-21	10	Aug-21	86	18	18	86	Aug-21	18	Aug-21	2	Aug-21	0	Aug-21	0	Aug-21	35
Sep-21	37	111	Sep-21	42	2	Sep-21	6	Sep-21	86	13	35	64	Sep-21	10	Sep-21	1	Sep-21	0	Sep-21	0	Sep-21	55
Oct-21	68	139	Oct-21	46	47	Oct-21	4	Oct-21	64	19	17	66	Oct-21	21	Oct-21	7	Oct-21	0	Oct-21	0	Oct-21	32
Nov-21	90	152	Nov-21	48	74	Nov-21	12	Nov-21	66	21	14	73	Nov-21	29	Nov-21	6	Nov-21	0	Nov-21	0	Nov-21	39
Dec-21	67	110	Dec-21	32	27	Dec-21	25	Dec-21	73	11	9	75	Dec-21	59	Dec-21	7	Dec-21	0	Dec-21	0	Dec-21	52
Jan-22	81	134	Jan-22	60	33	Jan-22	15	Jan-22	75	31	18	88	Jan-22	69	Jan-22	6	Jan-22	0	Jan-22	0	Jan-22	19
Feb-22	54	110	Feb-22	47	11	Feb-22	7	Feb-22	88	33	29	92	Feb-22	19	Feb-22	6	Feb-22	0	Feb-22	0	Feb-22	25
Mar-22	56	141	Mar-22	30	7	Mar-22	8	Mar-22	92	38	23	107	Mar-22	32	Mar-22	5	Mar-22	0	Mar-22	0	Mar-22	19
Apr-22	21	131	Apr-22	44	81	Apr-22	2	Apr-22	107	21	38	90	Apr-22	30	Apr-22	8	Apr-22	0	Apr-22	0	Apr-22	12
May-22	84	178	May-22	39	8	May-22	6	May-22	90	21	19	92	May-22	67	May-22	6	May-22	0	May-22	0	May-22	26
Jun-22	84	172	Jun-22	22	3	Jun-22	8	Jun-22	92	35	15	112	Jun-22	309	Jun-22	3	Jun-22	0	Jun-22	0	Jun-22	46
Jul-22	67	187	Jul-22	50	50	Jul-22	12	Jul-22	112	25	19	118	Jul-22	98	Jul-22	12	Jul-22	0	Jul-22	0	Jul-22	29
Aug-22	56	187	Aug-22	57	24	Aug-22	5	Aug-22	118	35	21	132	Aug-22	14	Aug-22	8	Aug-22	0	Aug-22	15	Aug-22	51
Sep-22	57	140	Sep-22	30	1	Sep-22	6	Sep-22	132	24	21	135	Sep-22	7	Sep-22	6	Sep-22	0	Sep-22	130	Sep-22	51
Oct-22	80	149	Oct-22	34	57	Oct-22	8	Oct-22	135	24	12	147	Oct-22	9	Oct-22	5	Oct-22	0	Oct-22	139	Oct-22	30
Nov-22	67	169	Nov-22	47	67	Nov-22	14	Nov-22	147	7	19	135	Nov-22	25	Nov-22	5	Nov-22	0	Nov-22	53	Nov-22	36
Dec-22	83	142	Dec-22	38	15	Dec-22	10	Dec-22	135	23	33	125	Dec-22	52	Dec-22	5	Dec-22	0	Dec-22	0	Dec-22	48
Jan-23	75	156	Jan-23	44	30	Jan-23	23	Jan-23	125	14	22	117	Jan-23	78	Jan-23	7	Jan-23	0	Jan-23	0	Jan-23	35
Feb-23	46	141	Feb-23	32	9	Feb-23	9	Feb-23	117	12	21	108	Feb-23	18	Feb-23	3	Feb-23	0	Feb-23	70	Feb-23	21
Mar-23	49	192	Mar-23	40	11	Mar-23	3	Mar-23	108	41	25	124	Mar-23	19	Mar-23	4	Mar-23	0	Mar-23	61	Mar-23	32
Apr-23	55	168	Apr-23	47	64	Apr-23	6	Apr-23	124	22	30	116	Apr-23	49	Apr-23	8	Apr-23	0	Apr-23	74	Apr-23	13
May-23	78	208	May-23	27	5	May-23	2	May-23	116	9	20	105	May-23	114	May-23	3	May-23	0	May-23	0	May-23	31
Jun-23	99	262	Jun-23	20	2	Jun-23	4	Jun-23	105	12	16	101	Jun-23	227	Jun-23	2	Jun-23	0	Jun-23	27	Jun-23	63
Jul-23	61	222	Jul-23	62	39	Jul-23	13	Jul-23	101	25	36	90	Jul-23	98	Jul-23	15	Jul-23	0	Jul-23	0	Jul-23	48
Aug-23	132	285	Aug-23	52	36	Aug-23	14	Aug-23	90	38	21	107	Aug-23	21	Aug-23	3	Aug-23	0	Aug-23	10	Aug-23	49
Sep-23	128	242	Sep-23	33	2	Sep-23	5	Sep-23	107	11	20	98	Sep-23	9	Sep-23	2	Sep-23	1	Sep-23	67	Sep-23	72
Oct-23	98	269	Oct-23	61	32	Oct-23	11	Oct-23	98	9	25	82	Oct-23	19	Oct-23	8	Oct-23	16	Oct-23	281	Oct-23	41
Nov-23	38	147	Nov-23	62	55	Nov-23	5	Nov-23	82	18	13	87	Nov-23	15	Nov-23	3	Nov-23	18	Nov-23	37	Nov-23	35
Dec-23	29	119	Dec-23	41	21	Dec-23	18	Dec-23	87	15	15	87	Dec-23	45	Dec-23	4	Dec-23	27	Dec-23	0	Dec-23	86
Jan-24	74	227	Jan-24	43	22	Jan-24	5	Jan-24	87	11	15	83	Jan-24	45	Jan-24	14	Jan-24	23	Jan-24	46	Jan-24	8
Feb-24	56	154	Feb-24	64	12	Feb-24	22	Feb-24	83	19	22	80	Feb-24	15	Feb-24	7	Feb-24	15	Feb-24	77	Feb-24	18
Mar-24	33	111	Mar-24	28	4	Mar-24	5	Mar-24	80	17	9	88	Mar-24	18	Mar-24	5	Mar-24	9	Mar-24	0	Mar-24	30
Apr-24	59	168	Apr-24	28	62	Apr-24	14	Apr-24	88	23	16	95	Apr-24	39	Apr-24	5	Apr-24	13	Apr-24	20	Apr-24	9
May-24	69	241	May-24	21	7	May-24	5	May-24	95	15	13	97	May-24	107	May-24	3	May-24	33	May-24	0	May-24	21
Jun-24	75	155	Jun-24	21	2	Jun-24	7	Jun-24	97	16	15	98	Jun-24	183	Jun-24	1	Jun-24	21	Jun-24	0	Jun-24	64
Jul-24	59	204	Jul-24	48	36	Jul-24	14	Jul-24	98	18	31	85	Jul-24	139	Jul-24	18	Jul-24	14	Jul-24	65	Jul-24	32
Aug-24	70	276	Aug-24	38	37	Aug-24	16	Aug-24	85	10	16	79	Aug-24	7	Aug-24	3	Aug-24	3	Aug-24	61	Aug-24	30
Sep-24	85	148	Sep-24	38	4	Sep-24	7	Sep-24	79	71	31	119	Sep-24	12	Sep-24	5	Sep-24	7	Sep-24	75	Sep-24	64
Oct-24	59	137	Oct-24	37	32	Oct-24	14	Oct-24	119	20	35	104	Oct-24	13	Oct-24	5	Oct-24	1	Oct-24	113	Oct-24	27
Nov-24	74	220	Nov-24	37	73	Nov-24	15	Nov-24	104	5	23	86	Nov-24	19	Nov-24	6	Nov-24	6	Nov-24	0	Nov-24	6
Dec-24	61	152	Dec-24	30	14	Dec-24	11	Dec-24	86	13	12	87	Dec-24	74	Dec-24	4	Dec-24	18	Dec-24	0	Dec-24	11
Jan-25	97	207	Jan-25	71	25	Jan-25	16	Jan-25	87	14	21	80	Jan-25	34	Jan-25	6	Jan-25	11	Jan-25	0	Jan-25	1
Feb-25	0	0	Feb-25	0	0	Feb-25	0	Feb-25	80	0	0	80	Feb-25	0	Feb-25	0	Feb-25	0	Feb-25	0	Feb-25	0
Mar-25	0	0	Mar-25	0	0	Mar-25	0	Mar-25	80	0	0	80	Mar-25	0	Mar-25	0	Mar-25	0	Mar-25	0	Mar-25	0
Apr-25	0	0	Apr-25	0	0	Apr-25	0	Apr-25	80	0	0	80	Apr-25	0	Apr-25	0	Apr-25	0	Apr-25	0	Apr-25	0
May-25	0	0	May-25	0	0	May-25	0	May-25	80	0	0	80	May-25	0	May-25	0	May-25	0	May-25	0	May-25	0
Jun-25	0	0	Jun-25	0	0	Jun-25	0	Jun-25	80	0	0	80	Jun-25	0	Jun-25	0	Jun-25	0	Jun-25	0	Jun-25	0
Jul-25	0	0	Jul-25	0	0	Jul-25	0	Jul-25	80	0	0	80	Jul-25	0	Jul-25	0	Jul-25	0	Jul-25	0	Jul-25	0
Aug-25	0	0	Aug-25	0	0	Aug-25	0	Aug-25	80	0	0	80	Aug-25	0	Aug-25	0	Aug-25	0	Aug-25	0	Aug-25	0
Sep-25	0	0	Sep-25	0	0	Sep-25	0	Sep-25	80	0	0	80	Sep-25	0	Sep-25	0	Sep-25	0	Sep-25	0	Sep-25	0
Oct-25	0	0	Oct-25	0	0	Oct-25	0	Oct-25	80	0	0	80	Oct-25	0	Oct-25	0	Oct-25	0	Oct-25	0	Oct-25	0
Nov-25	0	0	Nov-25	0	0	Nov-25	0	Nov-25	80	0	0	80	Nov-25	0	Nov-25	0	Nov-25	0	Nov-25	0	Nov-25	0
Dec-25	0	0	Dec-25	0	0	Dec-25	0	Dec-25	80	0	0	80	Dec-25	0	Dec-25	0	Dec-25	0	Dec-25	0	Dec-25	0
Jan-26	0	0	Jan-26	0	0	Jan-26	0	Jan-26	80	0	0	80	Jan-26	0	Jan-26	0	Jan-26	0	Jan-26	0	Jan-26	0
Feb-26	0	0	Feb-26	0	0	Feb-26	0	Feb-26	80	0	0	80	Feb-26	0	Feb-26	0	Feb-26	0	Feb-26	0	Feb-26	0
Mar-26	0	0	Mar-26	0	0	Mar-26	0	Mar-26	80	0	0	80	Mar-26	0	Mar-26	0	Mar-26	0	Mar-26	0	Mar-26	0
Apr-26	0	0	Apr-26	0	0	Apr-26	0	Apr-26	80	0	0	80	Apr-26	0	Apr-26	0	Apr-26	0	Apr-26	0	Apr-26	





## North Carolina State Board of Certified Public Accountant Examiners

### Executive Staff Report

#### Firm Registration Renewal

The firm registration renewal deadline is March 1, 2025. As of February 7, 77% of firms have completed the renewal. The Board staff will continue clear and proactive communication with firms that have not yet renewed, ensuring that all are successfully renewed by the deadline.

#### NASBA

The 43<sup>rd</sup> Annual Conference for Board of Accountancy Executive Directors and Staff is scheduled for March 25-27, 2025, in Clearwater Beach, FL. The 30<sup>th</sup> Annual Conference for Board of Accountancy Legal Counsel will run concurrently.

#### Upcoming Student Events

April 2, 2025: North Carolina Central University, Master of Accounting Student Information Session

April 4, 2025: Methodist University, Accounting Club

#### Happy Hearts

In celebration of healthy and happy hearts, Board staff participated in National Wear Red Day on February 7, 2025. The month of February will be filled with heart-healthy activities, including walks, Wellness Wednesday, and a grilled chicken taco day.