



Activity Review

North Carolina State Board of Certified
Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • nccpaboard.gov • No. 3-2025

BUILDING AWARENESS THROUGH OUTREACH

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BUILDING AWARENESS THROUGH OUTREACH

One of the Board's key strategic initiatives is promoting education and awareness among our stakeholders, including consumers, students, CPA Exam candidates, aspiring CPAs, CPAs, and CPA firms. To achieve this goal, the Board established an outreach program in 2022. Through this program, we travel across North Carolina, interacting with various stakeholders about the CPA Exam, CPA licensure, the CPA profession, and the Board's regulatory and public protection roles.

Campus Visits

To reach students and accounting educators, we have, so far, given presentations to at least 1,400 students at 20 public and private universities and community colleges across the State. We have been fortunate to visit some campuses multiple times.

These presentations explain the CPA Exam and CPA licensure requirements, the Exam and license application processes, CPA career opportunities, and the Board's role in the CPA profession. We encourage attendees to ask questions and have conversations with the Board staff and Board members who are present.

Off-Site Board Meetings

The Board held its September 2022 meeting at NC State University, the first off-site Board meeting in many years. Since then, we have met at Central Piedmont Community College, Appalachian State University, UNC Wilmington,

UNC Chapel Hill, Lenoir-Rhyne University, and East Carolina University ([read the ECU Stocknotes article](#)). In September, we'll meet at UNC-Pembroke.

The [agenda](#) for each meeting is different, so attendees might hear about proposed rule changes, Exam and licensure updates, or joint initiatives with the NCACPA. Some meetings include a public Hearing or the Oath of Office for a new Board member. We usually approve CPA Exam and CPA license applications at each meeting.

While most on-campus meeting attendees are university students, faculty, and staff, we encourage licensees and other stakeholders to attend a [meeting](#) for a first-hand look at the Board's work.

CPA Firms

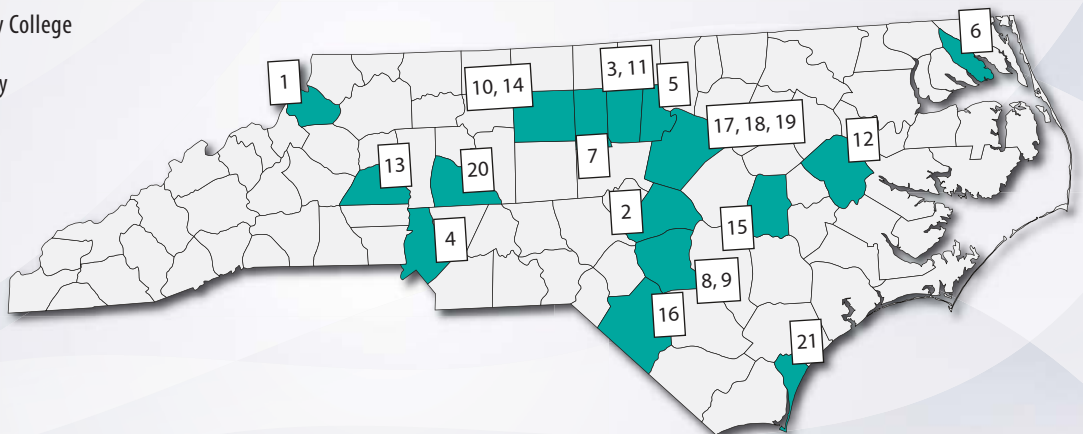
We have met with the staff and interns at several CPA firms, helping them understand the CPA licensure process and the Board's ongoing role in their CPA career.

Looking Ahead

Through our outreach program, the Board aims to foster a deeper understanding of the CPA profession and encourage active participation in its growth and regulation. We are committed to expanding engagement and ensuring stakeholders have access to valuable resources and information. Please [contact us](#) if you would like us to share information with your campus community, professional or business organization, or CPA firm staff.

ON THE ROAD: OUTREACH LOCATIONS

1. Appalachian State University
2. Campbell University
3. UNC Chapel Hill
4. Central Piedmont Community College
5. NC Central University
6. Elizabeth City State University
7. Elon University
8. Fayetteville State University
9. Methodist University
10. NC A&T State University
11. UNC Greensboro
12. East Carolina University
13. Lenoir Rhyne University
14. High Point University
15. University of Mount Olive
16. UNC-Pembroke
17. Meredith College
18. NC State University
19. Wake Tech Community College
20. Catawba College
21. UNC Wilmington

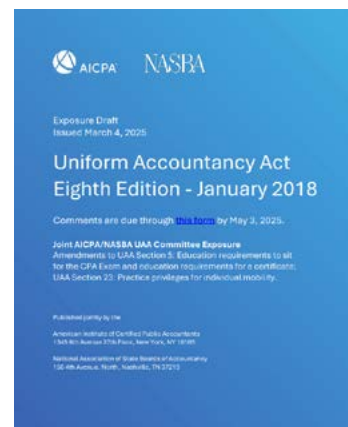


NASBA, AICPA SEEK COMMENTS ON UAA CHANGES

The American Institute of CPAs (AICPA) and the National Association of State Boards of Accountancy (NASBA) seek comments on [proposed changes](#) to the profession's model law to enable an additional path to CPA licensure.

The Uniform Accountancy Act (UAA) changes would:

- Enable jurisdictions to adopt a licensure pathway that requires earning a baccalaureate degree with an accounting concentration, completing two years of professional experience as defined by Board rule, and passing the Uniform CPA Examination (CPA Exam)
- Shift to an “individual-based” mobility model, which allows CPAs to practice in other jurisdictions with just one license
- Add safe harbor language to ensure that CPAs who meet existing licensure requirements preserve practice privileges



These updates reflect feedback gathered during a 2024 exposure draft period and solutions being advanced by state CPA societies and boards of accountancy to increase flexibility for licensure candidates while maintaining the integrity of the CPA license.

Comments on the proposed changes are due May 3, 2025, and can be submitted through this [form](#). All comments will be published following the 60-day exposure period.

The UAA provides state legislatures and boards of accountancy with a national model that can be adopted in whole or in part to meet the licensure needs of each jurisdiction.

The proposal would maintain the existing two pathways to CPA licensure:

- Earning a post baccalaureate degree with an accounting concentration, completing one year of professional experience as defined by Board rule, and passing the CPA Exam
- Earning a baccalaureate degree with an accounting concentration, plus an additional 30 semester credit hours, completing one year of professional experience as defined by Board rule, and passing the CPA Exam

Experience in the pathways would be defined by board of accountancy rules and represent skills needed to serve the public at initial licensure.



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

Deborah Bost
Harold Lee Councilman
Martha Seitz Marshall
James Bruce Pierce
William Marvin Rogers

Disciplinary Actions

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

CLAY BLUE, #26571 | CARY, NC

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

1. Clay Blue (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.
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, 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.

EXAM TESTING AND SCORE RELEASE DATES

Exam Section	Testing Dates	If the AICPA receives your exam data file by*:	Your target score release date is:
Exam Core Sections			
AUD, FAR, REG	02/15/2025-03/09/2025	03/09/2025	03/18/2025
	03/10/2025-03/31/2025	03/31/2025	04/09/2025
	04/01/2025-04/23/2025	04/23/2025	05/08/2025
	04/24/2025-05/16/2025	05/16/2025	05/28/2025
	05/17/2025-06/08/2025	06/08/2025	06/17/2025
	06/09/2025-06/30/2025	06/30/2025	07/10/2025
Exam Discipline Sections			
BAR, ISC, TCP	01/01/2025-01/31/2025	01/31/2025	03/14/2025
	04/01/2025-04/30/2025	04/30/2025	05/16/2025
	06/01/2025-06/30/2025	06/30/2025	07/17/2025

*Scores for Exam data files received after this date will be included in the next score release. Check the [AICPA website](https://www.aicpa.org) for all 2025 testing and score release dates.

Do You Have Portal Access?

As the 2025-2026 individual CPA license renewal period approaches, North Carolina CPAs should ensure they can access the Board's [portal](#). If you can't remember your password when attempting to log into the portal, don't worry—use the "Forgot Password" option on the login page. This will guide you through the process of resetting your password so that you can regain access to your account. If you can't recall your username, please contact the Board at (919) 733-4222; the Board staff will assist you in recovering your username.

After accessing your account, verify that your contact information (including email addresses), employment details, and other essential data are accurate and current. Having a valid email address on file will help ensure you receive important email notifications about your license renewal.

When the renewal season opens, we'll publish information in the *Activity Review* and post information on our [website](#) and social media platforms.



MICHAEL D. MCCALL, #44331 | HOLLY SPRINGS, NC

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

1. Michael D. McCall (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.
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, is hereby censured.

Congratulations!

CPA CERTIFICATES ISSUED

On February 17, 2025, the Board approved the following individuals for North Carolina CPA licensure:

Bibiche Mputu Bolobiongo
Jack Crawford Brown
Kimberly Littrell East
Justin Glenn Gardner
Andrew M. Hebeisen
Ayden Edward Kelley
Noah David Koenigsknecht
Jordan Michael Kota
Thomas Jeffery Landis
Alexander John Madormo

Ashley Reynolds Maher
Katherine Anne Markow
Abby Jo McMullen
Nathan John Mescher
Carson Bennett Nance
Jeffrey Earl Phillips
Matthew Galen Pierson
Brooke Raziano
Jacob Alan Richburg
Claire Alexandria Sawyer

Kyle Ericsson Smaw
Olivia Lynne Sniatynski
Abigail Hope Starnes
Katharine Paige Surratt
Glenn Thomas Townsend
Sarah LeeAnn Vellines
Sarah Jolie Vidulich
Zachary John Viola
Caleb Ross Westbrook

ACCOUNTANTS IN THE MOVIES



Earlier this month, we posted this Accountants in the Movies trivia question on our social media platforms: In which 2016 movie does Fernando the Accountant and his memorable video résumé make an appearance? Known for his eccentric personality, Fernando is a whiz with the 10-key and a tax expert.

In [Get a Job](#), Fernando (played by Greg Germann) creates a quirky and humorous video résumé as part of his job search. In the video, he attempts to showcase his skills in a fun and quirky manner by incorporating comedic elements and an over-the-top presentation style.

Congratulations to Linda from Pikeville, NC, who was the first person to correctly answer the question.

CPA Certificate Reclassifications

Inactive Status

In February 2025, the Board approved the following applications for [inactive status](#):

Tamara Berrier Augustyn, #22142
Brian Francis Bara, #39647
Ian Arthur Bradley, #33850
Wayne Gerald Brett, #46932
Andrew Riley Bryson, #42189
Ronald Gene Carland, #9263
Jeffrey Richard Daniel, #27335
Gay Edwards Futch, #20613
Laure Dinion Hadder, #13209
Chris Ann Herrera, #18420
Jens Kaufmann, #37305
Glenn John Kennedy, #10071
Emma Jane Kenney, #43237
Ronald Wesley Knedlik, #7441
Venus Wade Long, #25345
Kris Ann Muller, #45221
Mark Allen Patterson, #25926
Tarnce Russell Pressley Jr., #18720

Atlanta, GA
Wingate, NC
Simpsonville, SC
Franklin, NC
Pittsboro, NC
Hendersonville, NC
Bethesda, MD
Washington, NC
Lake Wylie, SC
Charlotte, NC
New York, NY
Raleigh, NC
Charlotte, NC
Hickory, NC
Newton, NC
Waxhaw, NC
Wake Forest, NC
Harrisburg, NC

LuEllen Poole Richard, #24093
Sheila Watson Shirley, #22774
Janine Urbanek, #31196
Aline Theriot Ventura, #32615
Joan Pearsall Ward, #12517

Lexington, NC
Matthews, NC
Edmonds, WA
Waxhaw, NC
Charlotte, NC

CPA-retired Status

In February 2025, the Board approved the following applications for [CPA-retired status](#):

Rodney Gray Fulton, #13135
Todd Grant Hathaway, #22301
Sandra Elaine Langdon, #17361
Jennifer Ellestad Murray, #30095
Virginia Irene Sebra, #33798
Vickie Workman, #13949

Woodstock, GA
Hope Mills, NC
Charlotte, NC
Chapel Hill, NC
Charlotte, NC
Holly Springs, NC

Reinstatement

On February 17, 2025, the Board approved the following applications for certificate reinstatement:

Grace Marie Bishop, #41524
Deborah Quinn Olander, #30401

Waynesville, NC
Asheville, NC



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Julia Mayo
Jeffrey Tankard

Other

Legal Counsel
Noel Allen, Esq.

Dates to Remember

Dates, times, and locations are subject to change.

Apr. 18	Office Closed
Apr. 21	Board Meeting, Raleigh
May 19	Board Meeting, Raleigh
May 26	Office Closed
Jun. 19	Office Closed
Jun. 23	Board Meeting, Raleigh
Jun. 30	Deadline: 2025-2026 Individual CPA Certificate Renewal
Jul. 4	Office Closed
Jul. 21	Board Meeting, Raleigh
Jul. 31	Final Deadline: 2025-2026 Individual CPA Certificate Renewal
Aug. 18	Board Meeting, Raleigh
Sept. 1	Office Closed
Sept. 22	Board Meeting, Pembroke (UNC-Pembroke)
Oct. 20	Board Meeting, Raleigh
Nov. 11	Office Closed
Nov. 17	Board Meeting, Raleigh
Nov. 27-28	Office Closed
Dec. 15	Board Meeting, Raleigh
Dec. 24-26	Office Closed
Dec. 31	Deadline: CPA Firm Registration Renewal & Peer Review Compliance Reporting
Dec. 31	Deadline: CPE Completion for 2026-2027 CPA License Renewal

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