

# 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](http://nccpaboard.gov) • No. 6-2025

## SSARS No. 27: Clarifying the Application of AR-C 70 to CAS Engagements

The AICPA Accounting and Review Services Committee (ARSC) has issued Statement on Standards for Accounting and Review Services (SSARS) 27, *Applicability of AR-C Section 70 to Financial Statements Prepared as Part of a Consulting Services Engagement*, to clarify the applicability of AR-C 70, *Preparation of Financial Statements*, in AICPA Professional Standards to explicitly exclude financial statements prepared as part of a consulting services engagement performed in accordance with Statement on Standards for Consulting Services (CS) 100, *Consulting Services: Definitions and Standards*, from those engagements in which AR-C 70 is required to be applied.

**Practice Note:** *The practical difference for practitioners is that if they perform the engagement outside of AR-C 70, the quality management standards do not apply, and the engagements are not included in the population subject to peer review.*

The amendments in SSARS 27 clarify that AR-C 70 is not required to be applied, but application is not precluded, in whole or in part, when an accountant prepares financial statements or prospective financial information as part of a consulting services engagement performed in accordance with CS 100, in which the preparation of financial statements is not the primary objective of the engagement.

The project to develop SSARS 27 arose from questions regarding whether AR-C 70 is required to be applied in situations in which controllership or CFO services are performed under the consulting standards and financial statements are created as part of those services. Client advisory services (CAS) engagements, which include controllership and CFO services, are growing at firms and questions have arisen about the application of AR-C 70 when financial statements are prepared as part of a CAS engagement. Because financial statement

preparation is not an attest service, ARSC determined that excluding such engagements from AR-C 70 would not adversely affect the public interest.

CS 100 indicates that the general professional standards of professional competence, due professional care, planning and supervision, and sufficient relevant data apply to consulting services. Furthermore, in such situations, practitioners are required to follow the AICPA Code of Professional Conduct.

SSARS 27 is available [here](#). SSARS 27 becomes effective for the preparation of financial statements for periods ending on or after December 15, 2026. Early implementation is permitted.

The [Center for Plain English Accounting](#) has granted the North Carolina State Board of CPA Examiners permission to reprint this April 11, 2025, Alert, which is normally only available to CPEA member firms. This permission applies solely to the North Carolina State Board of CPA Examiners; no other organization may reprint or publish this Alert without the express permission of the CPEA. The CPEA issued an in-depth report on this topic in May, titled "[Preparation of Financial Statements: Clarification to the Applicability of AR-C 70](#)," which is available to CPEA member firms. To join the CPEA, click [here](#).

The CPEA provides non-authoritative guidance on accounting, auditing, attestation, and SSARS standards. Official AICPA positions are determined through certain specific committee procedures, due process, and extensive deliberation. The views expressed by CPEA staff in this report are expressed for the purposes of providing member services and other purposes, but not for the purposes of providing accounting services or practicing public accounting. The CPEA makes no warranties or representations concerning the accuracy of any reports issued.

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# CPA Certificate Renewal Deadline Is June 30, 2025

The June 30, 2025, deadline to renew your North Carolina CPA certificate or request inactive status is just a few days away.



- **To Renew Your Certificate:** Log into your [dashboard on the Board's website](#) to complete your renewal. Your username is the email address you used when setting up your dashboard account. If you've forgotten your password, use the "Forgot Password?" option or contact us at (919) 733-4222.

If you are applying for CPA-retired status, your [application](#) must be approved by the Board before renewing your certificate. For assistance, contact [Alice Grigsby, Licensing Specialist](#).

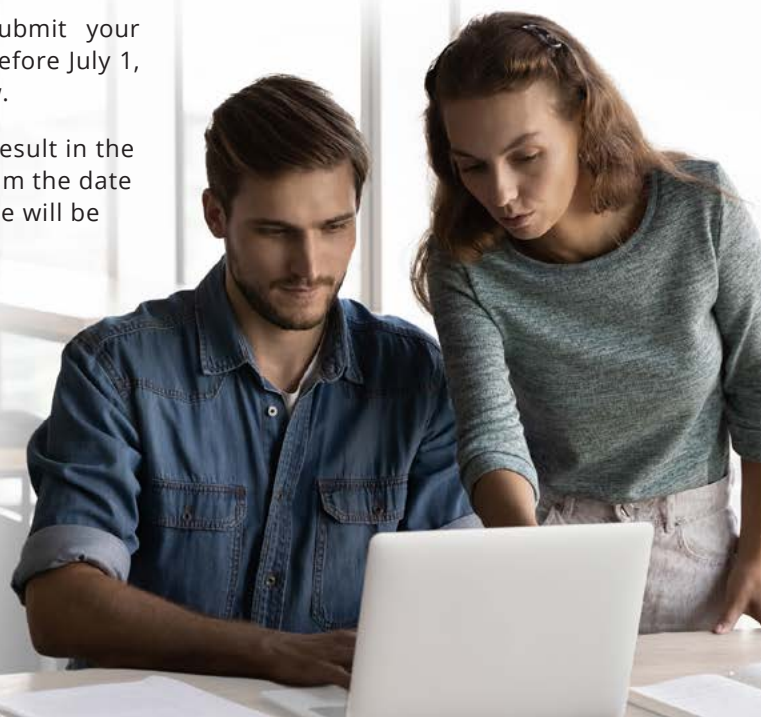
- **To Request Inactive Status:** Submit your [request through the online form](#) before July 1, 2025, if you do not intend to renew.

Failure to renew or request inactive status by the deadline will result in the Board issuing a [Letter of Demand](#). You will then have 30 days from the date of the letter to comply. If no response is received, your certificate will be automatically forfeited under [NCGS 93-12\(15\)](#).

In the event of forfeiture:

- You will no longer be recognized as a CPA in North Carolina.
- The Board will issue a certified notice requiring the return of your physical CPA certificate within 15 days.
- You may apply for reissuance under [21 NCAC 08J .0106](#), but may not practice or present yourself as a North Carolina CPA until your certificate is active.

If you have any questions or need assistance, please contact us at (919) 733-4222.



## Successful CPA Exam Candidates

The following North Carolina candidates passed the Uniform CPA Exam in April 2025:

Cassandra Z'Anne Adams  
Jalen Haki-Jasha Adams  
Ross Garrett Allen  
Emily Nicole Armstrong  
Kara Lanelle Arnold  
Ann Margaret Askew  
Ethan Lee Boyer  
Brooks Alexander Briggs  
Shelby Bryson  
Emily Liane Burke  
Melissa Faye Carver  
Leonardo Omar Chavez  
Nicholas Joseph Chesare  
Cody Bryson Collins  
Tyler Scott Counts  
William Bryce Davis  
Samantha Jilleen DeBonis  
Danielle Alexis Fowler  
Matthew William Gentry

Luke Cary Hanson  
Chase Hunter Hartman  
Justin Mahrle Henson  
Delaney Taylor Jacke  
Jacob Richard Kauffman  
Grace Elizabeth Kleman  
Lauren Elizabeth Manns  
Mitchell Wayne Maurer  
Angus Malcolm Joey McQuoid  
Adam Christopher Measimer  
Athanasio A Mertis  
Magdalyn Eileen Mockbee  
Katherine Clark Mullins  
Adam David Nichols  
Alexander Michael Pardue  
Hannah Respress Peele  
Kalejah Chrishelle Pierce  
Heather Bergeron Proctor  
Patrick John Ray

Ilan Reznikov  
Harrison John Rider  
Jason M Ringle  
Michael Lawrence Russell  
Gabrielle Elizabeth Shannon  
Noriko Shokita  
Joseph Andrew Sommer  
Jessica Elizabeth Taylor  
Robert Alexander Tyson  
Binh Thanh Vo  
Carosue Shanika Ward Daley  
Joseph Michael Wells  
Shelby Ryan White

*If you are a North Carolina candidate who successfully completed the CPA Exam in April 2025 and your name is not listed above, please [contact the Board](#).*



# Board Member Spotlight: Ulysses Taylor, CPA, Esq.

*Ulysses Taylor, CPA, Esq., a North Carolina CPA since 1985, was appointed to the Board in 2025. He is a member of the Professional Education and Applications Committee, the Investment Committee, and the Strategy Committee. Mr. Taylor is a member of the NCACPA and AICPA.*

**Where do you work, and what is your job title?** I work at Fayetteville State University and currently serve as the Dean of the Broadwell College of Business and Economics.

**What's the most rewarding part of your job?** One of the most rewarding aspects of my role is the opportunity to engage with exceptional students and collaborate with dedicated, high-performing faculty and staff. These interactions are both inspiring and integral to fostering a dynamic academic environment.

Additionally, I value the autonomy and the accompanying responsibility that come with developing innovative programs and degree offerings. This creative and strategic work not only enhances the academic portfolio of the institution but also makes a meaningful contribution to workforce development and the broader economic vitality of the region.

**What motivates you at work?** Having the opportunity to engage across all levels of the university—from students and faculty to senior leadership and external stakeholders—is both a privilege and a responsibility I deeply value. This broad engagement enables meaningful collaboration and the opportunity to contribute strategically to the university's mission.

Equally important is the opportunity to have a genuine impact on transforming the surrounding community through education, innovation, and service, advancing initiatives that foster economic development and long-term regional growth.

**What's something you find challenging about your work?** One of the most challenging (and equally important) aspects of my role is ensuring that every individual at the table has the opportunity to share their perspective and feels that their contributions are both valued and impactful.

It involves balancing diverse viewpoints, facilitating open dialogue, and fostering a culture where all voices are heard and respected. This approach not only strengthens decision-making but also builds trust, enhances team cohesion, and drives collective success.

**Why did you want to serve on the State Board of CPA Examiners?** Service has always been a core motivator in my professional journey and continues to inspire my work. I take great pride in the career path I've pursued and remain deeply committed to contributing meaningfully to the field to which I have dedicated the majority of my life.

**What would you like people to know about the Board?** The Board's primary responsibility is to provide oversight and strategic direction that ensures all licensees uphold the highest standards of professionalism, integrity, and ethical conduct.

This includes fostering transparency, accountability, and responsiveness in all actions and decisions, with a clear focus on serving the best interests of the community and its constituents.

**What advice would you give a CPA just starting in the profession?** Possessing the skills necessary to perform at a high level is essential to achieving success; however, there is no substitute for hard work and unwavering dedication.

While technical expertise and competence lay the foundation, it is the consistent application of effort, resilience, and a strong work ethic that ultimately distinguishes exceptional performance and drives meaningful results.

**Do you have any mentors in your professional life?** Throughout my professional journey, I have been fortunate to benefit from the guidance of numerous mentors who have played a pivotal role in shaping my development.

Some of these mentors have come from within the accounting profession, while others are individuals with whom I work closely daily—colleagues and leaders who continue to influence my thinking, challenge me to grow, and support my commitment to excellence.

Their diverse perspectives and ongoing support have been invaluable in both my personal and professional advancement.



**Why did you choose accounting? If you were not a CPA, what career would you choose?** I have always had a strong affinity for working with numbers—they are logical, structured, and provide clarity in a way that resonates deeply with me. This passion naturally led me to pursue a career as a CPA and attorney, where analytical thinking and precision are essential.

That said, if I had not followed this professional path, I believe I would have been drawn to a career in either medicine or the military. Both fields demand a high level of discipline, service, and commitment (qualities I greatly admire and strive to embody in my current work).

**Do you have any hobbies?** I truly enjoy Karate (over 45 years) and really like golf, but it isn't easy to find enough time to really enjoy it.

**Do you have any pets?** I have a 16-year-old dog named Macy.

**What kind of music do you like? What's the best concert you've attended?** I love R&B and jazz music, but over the last ten years, I have often trolled the 70s-80s rock and pop charts. In order, my favorite concerts were Prince, Sade, and Kenny G.

**What is the number one item on your bucket list?** Would love to travel to Africa (specifically Egypt). My major bucket list item is to build a small house where I was raised (Vance County) and go fishing every day.

**What is the best piece of advice you have received?** Stay humble and be at peace with yourself.

**Is there a quote that is meaningful to you?** Walt Disney said, "The way to get started is to quit talking and begin doing."

# Exam Fees Effective August 2, 2025

Effective August 2, 2025, the Uniform CPA Exam section fees will increase. Applications postmarked or received electronically on or before August 1, 2025, will be processed using the current fee schedule. Applications postmarked or received electronically on or after August 2, 2025, will be processed using the new fee schedule. When applying for the Exam, make sure you include the correct payment.

	Application postmarked or received electronically on or before August 1, 2025	Application postmarked or received electronically on or after August 2, 2025
<b>Administrative Fees</b>		
Initial Exam Application	\$230.00	\$230.00
Re-Exam Application	\$75.00	\$75.00
<b>Section Fees</b>		
AUD	\$262.64	\$265.57
BAR	\$262.64	\$265.57
FAR	\$262.64	\$265.57
ISC	\$262.64	\$265.57
REG	\$262.64	\$265.57
TCP	\$262.64	\$265.57

## Ask the Board: Exam Fees

### Q: Who sets the CPA Exam fees?

A: The CPA Exam fees are determined by the three CPA Exam partners: NASBA, AICPA, and Prometric. These fees are based on contractual agreements among the partners and are subject to periodic increases. In addition to these section fees, each jurisdiction's board of accountancy sets its own administrative or application fee. North Carolina's administrative fees have not changed in many years.

### Q: Where does the money go?

A: In North Carolina, candidates pay both the administrative and section fees to the Board in a single payment. Here's how the payment is distributed:

- The Board keeps the administrative fee (\$230 or \$75) to cover background checks, application review, and processing.
- The section fees are sent to the CPA Exam partners by the Board. The Board does not retain any portion of these fees.

Starting August 2, 2025, the breakdown per Exam section will be:

- \* AICPA – \$135.00
- \* NASBA – \$30.00
- \* Prometric – \$100.57

## Board Honors Milestone CPA



On May 19, 2025, the Board recognized David E. Scobie, CPA-retired, for achieving 60 years of NC CPA licensure. Pictured L-R: Mr. Scobie, Diane Scobie Aldridge, CPA (Mr. Scobie's daughter), and Bernita Demery, CPA, Board President.

# Like Father, Like Daughter: A CPA Legacy

In this special edition of *My CPA Story*, we share the stories of John Gilbert Buie Jr. and his daughter, Mary Lynn Buie Howie—two generations united by a shared profession. Mr. Buie earned his North Carolina CPA license in 1964, and nearly three decades later, in 1992, Ms. Howie followed in his footsteps, earning her own CPA license. Although their paths to the CPA profession differed, they share a steadfast belief in the value of the CPA license and a profession grounded in integrity, service, and leadership.

## My CPA Story: John G. Buie, Jr., CPA

The only word for it is destiny.

What I'm talking about, of course, is my attraction to the accounting profession. My dad was a partial owner and the CFO of a small, local corporation; my older brother was a 1950 graduate of the UNC School of Business and a North Carolina CPA. I was fascinated with numbers and quite adept at math. In the spring of 1955, at 14 years old, I was grateful when hired to work in the office of a local ladies' and children's clothing store, where I was able to learn the business and experience every phase of the accounting process (manual systems back then). I was even able to work with the local CPA firm that handled the company's year-end needs. Yes, being a CPA was my destiny from the beginning.

Entering my senior year of high school in the fall of 1957 and thinking about college, I knew there was no place for me but UNC. With little money saved for college, I worked three jobs each semester and stayed the course, graduating in August of 1962 with a BS in Accounting. The summer after my junior year, I worked with the CPA firm for my dad's company and returned home after graduation, accepting a full-time position with that firm.

I worked and studied hard in preparation for the CPA Exam, which was scheduled for November 1962. To my great pleasure, I was notified in February that I had passed after my first attempt. What wonderful news! I was almost a CPA, lacking only experience. I thought to myself, "I'm almost there - World - look out!"

Then reality set in. I found that very few people knew what a Certified Public Accountant was, and even fewer knew what services a CPA offered. What a blow to my ego. Oh well, I charged on. Fortunately, over the next 62 years of practice, I saw the acceptance of the CPA as a trusted professional rise meteorically.

During my long and very rewarding career, I found that being in the public practice of accounting was satisfying, even fascinating at times, and never boring. Every business client is unique, offering opportunities to learn about the business and the individual owners. From the very small sole proprietorship to the multi-shareholder corporation, each has a different story.

After six years with my initial employer, I transitioned to a more aggressive firm with the offer of junior partnership. There, I was given the opportunity to expand my education by attending the New York University Federal Tax Institute, an intensive two-week program. I learned so much about taxes, accounting, and life in general.



*L-R: Mary Lynn Howie, CPA; John G. Buie, Jr., CPA; and Mary Buie, at the Board's April 21, 2025, meeting, where the Board recognized Mr. Buie for achieving 61 years of NC CPA licensure.*

As the years passed, the philosophy of the senior partners at the firm shifted, steering it in a direction I was not comfortable with. In late April 1971, with a wife and three small children depending on me financially, I made the bold move to step out on my own with just an administrative assistant. Fortunately, clients, both former and new, began to engage my services. Still, money was tight, so I sought ways to supplement my income, finding opportunities to teach at the local community college and universities. I liked teaching, but the lure of public accounting work drew me back fully as the number of clients began to increase and demand more of my work time.

My experiences with my clients have been varied and exciting from climbing to the top of 30-foot tall, large gasoline storage tanks to use a plumb bob to determine the inventory, to observing inventory of liquor and related items at midnight at a large military bar on Fort Bragg, to going down in a Pennsylvania surface coal mine as part of an audit procedure.

I was born and raised in Fayetteville, and I have always loved my community. Being a CPA allowed me the time and energy during the non-busy seasons to become very active in local church committees, civic groups, and not-for-profit organizations. It was very satisfying to know that I could become part of the governing body of a struggling, yet well-intentioned organization and gradually help lead it to a sustainable future. I greatly enjoyed helping to better my community and took pride when I realized I had become known around town as the "fixer."

I continued to help organizations improve my community throughout my working career and was always humbled when

*continued on page 6*



honored for my service, especially when I was presented with the 2006-2007 NCACPA Public Service Award for Outstanding Contribution to Humanity and in 2011, when I was awarded the Order of the Long-leaf Pine.

Over my 62 years as a North Carolina CPA, I have enjoyed an incredibly satisfying career knowing that I have assisted thousands of businesses, organizations, and individuals with their financial issues. I dearly love the CPA profession, but it is time for me to pass the baton. I hear about and see so many fellow CPAs like me reaching the age of retirement, but I hear that there are too few coming along to take the batons we are trying to pass on.

May we all do our part to promote this honored profession.

### **My CPA Story: Mary Lynn Buie Howie, CPA**

Growing up with a father who was a CPA in a small public practice, I had always been around business. I knew the hours he put in during tax season, and I was grateful for those few years when Easter was late and our school's spring break was after tax season, so we could go somewhere fun.

I was around his office a lot, worked there some summers beginning in middle school, and knew several of his clients. But never did I think I would spend most of my adult years doing the same thing.

I always wanted to be a teacher. After receiving my degree in math education from UNC, I taught high school for one year before returning to school to earn my MBA from ECU. (I still planned to be in the educational field, but in a more administrative position.)

Dad didn't think I had enough to do with my graduate assistantship and a full course-load of graduate business classes, and he was paying most of the cost of my degree, so I felt I had no choice but to follow his wise advice to take undergraduate accounting classes just for the fun of it.

With my MBA and 24 hours in undergraduate accounting in hand, I vowed to take the CPA Exam once and only once. I began working at Dad's firm to gain some experience. In February, the letter arrived with the results from the November Exam, the envelope marked with a red "Congratulations!" stamp letting me (and a proud papa) know I had passed all four parts.

While working with the firm for two years, I also taught a few accounting and marketing classes at the local universities, keeping my passion for teaching alive. Shortly after that, I married and moved to the western part of North Carolina, where I began working for a private company.

I wanted to teach at the local community college, but soon realized I needed to take more accounting classes. So, I spent the next year pursuing my MS in Accounting from App State and teaching a few accounting courses for the university.

Before I finished my second master's, my husband had taken a job in Raleigh, so we moved once again, and I traveled between Boone and Raleigh to finish my degree. Soon after that, we had our first child.

My husband traveled for his job, sometimes several days at a time, and I wasn't fond of being stuck at home by myself with a colicky newborn. When Dad offered me the chance to come back home a few days a week to help him out during tax season and my mother-in-law offered to watch the baby, I jumped at the chance.

We eventually moved home. Working a few days a week turned into every day, part-time at first. I worked long days during tax season, but for the most part, the rest of the year, I was able to take my kids to school, pick them up from school, be an officer of the PTA (Treasurer, of course), and be extremely involved in their lives.

My mom and mother-in-law were always willing to help when I needed to work, especially during tax season. I had often thought I would return to teaching someday, but before I knew it, Dad's clients became "our" clients, and my kids were grown and gone.

Although I haven't taught in the traditional sense in over 30 years, I have had many opportunities to fulfill my teaching passion in other ways, including many at work. Before leaving public practice, I was the unofficial in-house IT resource, leading training sessions on IT updates, new software, etc. One aspect of my job that I loved was training new accounting personnel at client sites on accounting software such as QuickBooks or Sage 50.

Being a CPA doesn't always translate to just being the numbers guy or gal. There is so much more. That's what I love about accounting. Auditing isn't just about numbers; sometimes it's more like a mystery or solving a puzzle, trying to figure out just where something is or why an account balance isn't what it should be. Doing tax returns isn't just sitting behind a computer putting in figures or going through shoe boxes of receipts. It's about relationships with clients and finding the best outcome for them.

Accounting offers so much flexibility in your work/home life and diversity in the work itself. No two days are the same. Having a professional license validates your expertise, opens doors, and provides job security. Though this wasn't the path I started, it was the path meant for me, and I highly recommend the life of a CPA.



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

Terry McFetters Ball  
Charles Carlyle Bivens, Jr.  
Donald Richard Hoover  
Rebecca Phillips Matamoros  
Thomas Lee Watson



## Disciplinary Action

*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."*

### **ROBERT HAROLD COLLIS, #14921 | COLLIS AND ASSOCIATES, CPAs, P.C. GASTONIA, 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 Respondents stipulate to the following:

1. Robert Harold Collis, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 14921 as a Certified Public Accountant.
2. Collis and Associates, CPAs, P.C. (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm are collectively referred to as the "Respondents."
3. Following a search of the lien filings on the North Carolina Secretary of State's website, the Board staff discovered that a lien had been placed against the Respondent Firm. The lien was for nonpayment of withholding taxes for five quarters beginning with the last quarter of 2022.
4. The Board staff opened a case against the Respondents and requested further information. The Respondent provided a response, citing a decline in business and inadequate tax flow as the reasons for his inability to meet his payroll tax obligations. The Respondent stated that he did not want to reduce his staff and had not taken regular pay for quite some time.
5. Once withheld from employee paychecks, the withheld payroll taxes are funds held in trust for the government. Utilizing those funds for any purpose other than paying them to the government constitutes a violation of that trust. As the supervising CPA for the Respondent Firm, the Respondent is responsible for the timely payment of the Respondent Firm's withholding taxes.
6. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By virtue of the facts set forth above, the Respondents violated Rules 21 NCAC 08N .0201 (Integrity), .0203 (Discreditable Conduct), and .0207 (Violation of Tax Laws).
3. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondents' consent to this Order, the Respondents are subject to the discipline set forth below.

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

1. The Respondent, Robert Harold Collis, hereby voluntarily surrenders his Certified Public Accountant certificate permanently.

# CPA Certificate Reclassifications

## Reinstatement or Reissuance of CPA Certificate

On May 19, 2025, the Board approved the following applications for certificate reinstatement or reissuance:

Mark Barry Freedman, #29751	Charlotte, NC
Janice Lorine, #27362	Waterbury Center, VT
Dale Riffe, #24295	Statesville, NC

## CPA-retired Status

In May 2025, the Board approved the following applications for retired status:

Cynthia Hamilton Beane, #19013	Summerville, SC
JoAnn Lynn Birlet, #37247	Indian Trail, NC
David Franklin Brawley, #12113	Charlotte, NC
Brooke Alyse Burgess, #41796	Hillsborough, NC
Colleen Murray Causby, #21567	Wake Forest, NC
Gail Curry, #14153	Greensboro, NC
Wayne Clifford Curry, #3099	Greensboro, NC
Laresia S. Everett, #24991	Willow Spring, NC
Christy Lynn Franklin, #19139	Wilmington, NC
Raymond Paul Hackler III, #28850	Greenville, NC
Jennifer Oliver Hassler, #34894	Hendersonville, NC
Stephen Gordon Hasty Jr., #13143	Charlotte, NC
Jill Wells Heath, #19409	Raleigh, NC
Linda L. Henderson, #29423	North Myrtle Beach, SC
Brenda Baker Jackson, #40888	Rockingham, NC
J. Kim Jones, #30182	Winston-Salem, NC
Steven Neil Lund, #23543	Greensboro, NC
Verlyn Burton Luther, #20057	Clemmons, NC
Christopher Tague McKittrick, #14056	Raleigh, NC
Jerry Lee Price, #4275	Charlotte, NC
Dennis Rochelle III, #18044	Durham, NC
Sarah Norris Stroud, #15311	Boone, NC
Donna Stegall Taylor, #16103	Davidson, NC
Henry Lee White, #13463	Raleigh, NC

## Inactive Status

In May 2025, the Board approved the following applications for inactive status:

Michael Glen Adkisson, #9976	Charlotte, NC
Boyd Odell Baker, #27285	Greenville, SC
Gerald Steven Beeson, #12808	North Myrtle Beach, SC
Barry Michael Berkowitz, #22345	Fort Lauderdale, FL
Kimberly Hare Berryman, #25547	Pikeville, NC
Danny Franklin Blair, #30339	Charleston, WV
Courtney Christian Campbell, #26301	Sussex, WI
James Andrew Carros, #33862	Clemmons, NC
Timothy Dane Cates, #15541	Mount Olive, NC
Brandi King Cawthorn, #44893	Greer, SC
Keith Michael Cenekofsky, #47405	Downingtown, PA
Aaron Benjamin Choi, #47487	Fresh Meadows, NY
Lisa K. Clacherty, #44960	Davidson, NC
Malcolm Nash Clark Jr., #7106	Eden, NC
John David Clawson Jr., #18658	Manteo, NC
Hazel June Cockram, #20693	Raleigh, NC
Donald Keith Crotts, #13965	High Point, NC
Linda Marie Czuhai, #30584	Stafford, VA
John Michael Daratony, #31854	Statesville, NC
Robert A. Dege, #23989	Charlotte, NC
Jennifer Vallon Dirienzo, #15139	Clayton, NC
Amanda Reidy Doiron, #40990	Hendersonville, TN
Lauren Plowman Dolan, #42611	Augusta, GA
Deborah Susan Douglas, #26427	Norwood, NC
Randolph Kapps Duke, #9393	Charlotte, NC
Michael Ryan Dyson, #21138	Raleigh, NC
Carolyn Jeanne Mumma Elliott, #12450	Raleigh, NC

Jennifer Elizabeth Evans, #33681	Gotha, FL
Christopher Paige Flynn, #44737	Charlotte, NC
Alison Kate Fromme, #31279	Chapel Hill, NC
Graem Paul Gardner, #29242	Raleigh, NC
Michael J. Godsey, #28539	Matthews, NC
Regina Louise Guillet, #28408	Atlanta, GA
Charles Frederick Gund III, #46495	Charlotte, NC
Anne-Hunter Ashworth Hall, #37226	Fuquay-Varina, NC
Gerald Ray Hardison, #15413	New Bern, NC
Elizabeth Jane Hershman, #41032	Potomac, MD
Alysha S. Horsley, #26664	Charlotte, NC
Matthew Kelly Howard, #29323	Hendersonville, NC
Danny R. Hunt, #14950,	Burlington, NC
Michael Stuart Ives Jr., #33698	Raleigh, NC
June Bretz Jebram, #42557	Matthews, NC
Theresa V. Jones, #27792	Denver, NC
Milinda Lee Wiltse Kelly, #17302	Raleigh, NC
Robert Louis Kreidler Jr., #16117	Mint Hill, NC
Faye Warren Lakey, #17566	Tega Cay, SC
Olena Lanska, #43598	Carrollton, GA
Susan Diane Mays, #43301	Waxhaw, NC
Sarah Lasher Mayes, #39850	Asheville, NC
Mohan L. Mehta, #43291	Durham, NC
James Spurgeon Miller, #39850	Taylors, SC
Alan Joseph Minker, #26031	Asheville, NC
John Merle Montague, #17882	Raleigh, NC
Shannon Leigh Morton, #43245	Palmyra, VA
Connor William Weik Murdock, #41504	Mohnton, PA
Carrie Halford Neal, #36196	Cameron, NC
Cynthia Nyberg, #17264	Willow Spring, NC
Eileen Patrice O'Rourke, #19951	Swampscott, MA
Anne Smart Pagano, #34442	Asheville, NC
Christopher Neal Parker, #42168	Manteo, NC
Rita Kay Paspy, #25597	Winston-Salem, NC
Kay M. Patterson, #15211	Sanford, NC
Cathy Stoltz Perka, #24173	League City, TX
Arthur Kent Pittman, #12126	Raleigh, NC
Catherine M. Pluchino, #28652	Spring Lake, NJ
Lynn Pulliam Recchia, #25445	Columbia, SC
Thomas Graham Reynolds, #12484	Raleigh, NC
Abigail Lane Rhea, #45798	Centennial, CO
Dana Cooper Rideout, #24176	Pine Knoll Shores, NC
Kathryn S. Rominger, #28156	Winston-Salem, NC
William Emmett Lewis Saint, #19114	Vero Beach, FL
Karen D. Scanzoni, #24835	Hillsborough, NC
Maureen M. Schirtzinger, #28727	Apex, NC
Ann Lowder Shaffer, #15923	Denver, NC
Timothy Scott Shelton Sr., #17182	Rural Hall, NC
Maria Lou Simonson, #45959	Oakdale, MN
Susan Anne Stockman, #28023	Bath, NC
Shawn Michael Sydow, #27173	Raleigh, NC
Kristen Nichol Taylor, #18492	Charlotte, NC
William Fred Taylor, #11314	Topsail Beach, NC
Charles Brent Trexler Jr., #7574	Charlotte, NC
Lisa L. Trotta, #25782	Wilmington, NC
Kaleb Edward Tucker, #40588	Charlotte, NC
Tamara Jones Turner, #26463	Clayton, NC
Jennifer D. Walker-Crawford, #43170	Chicago, IL
James Floyd Watkins Jr., #17841	Matthews, NC
Joe Fredrick Weaver, #20245	Asheboro, NC
Regina M. Welch, #28153	Crossville, TN
Lisa Byrnes Westberg, #19595	Cary, NC
Michael Ervin Westmoreland, #14909	Hickory, NC
Russell Edward White, #22930	Charlotte, NC
Ren Everett Wiles, #21871	Raleigh, NC
Steven Gregory Yarbrough, #17296	Winston-Salem, NC



# Congratulations

## CPA CERTIFICATES ISSUED

On May 19, 2025, the Board approved the following individuals for North Carolina CPA licensure:

Miranda Chambers Arrington	Michael Fallon Drambel	Rosemary K. Meyer	David Michael Post
Erica Lynn Bjorndahl	Annie Valentine Edmonston	Christopher James Minneci	Christine Cameron Riley
Luke Bozard Bradley	Michael Thomas Hannah	Mathias Steven Nasisse	Anthony Weston Rucki
Owen Armstrong Burden	Milana Sue Kirby Harwick	Nelly Njambi Njau	Gayle M. Schutte
Hallie Jo Burris	Connor Graham Hunt	Fadekemi Temilade Ohakim	Anna Mackenzie Thomas
Gerald Patrick Campbell	Justin A. Kemmerer	Lyndsay Michelle Orwig	Casey Kirch Tyree
Munish Kumar Chadha	Shanley Lourentia Koekemoer	Francis Gerard Parisi	Sonya Uppliappan
Audrey Anna Chen	Eli John Sebastian Kovacs	Connor Lawrence Parkes	Kaylah Brook Wigglesworth
Anthony Thomas DeMarco	Isaac Larson	Tiana Nicole Patillo	Helena G. Aiesha Wilkerson
Gilles Depre	Kaitlyn Marie McGoldrick	Ryan James Pigula	Meredith Norris Womble

## Exam Testing and Score Release Dates

All dates are tentative and subject to change. For official testing and score release dates, [check the AICPA website](#). For score release notifications, please follow @NASBA on X ([Twitter](#)).

Exam Section	Testing Dates	If the AICPA receives your exam data file by*:	Your target score release date is:
<b>Exam Core Sections</b>			
AUD, FAR, REG	05/17/2025-06/08/2025	06/08/2025	06/17/2025
	06/09/2025-06/30/2025	06/30/2025	07/10/2025
	07/01/2025-07/23/2025	07/23/2025	08/07/2025
	07/24/2025-08/15/2025	08/15/2025	08/26/2025
	08/16/2025-09/07/2025	09/07/2025	09/16/2025
	09/08/2025-09/30/2025	09/30/2025	10/09/2025
<b>Exam Discipline Sections</b>			
BAR, ISC, TCP	06/01/2025-06/30/2025	06/30/2025	07/17/2025
	07/01/2025-07/31/2025	07/31/2025	09/11/2025
	10/01/2025-10/31/2025	10/31/2025	12/16/2025

\*Data files received after this date will be included in the next scheduled score release date.



## ACCOUNTANTS IN THE MOVIES

- Q.** In this 2005 movie, an awkward but lovable accountant hires a “date doctor” to help him woo one of his celebrity clients. What’s the movie, and who plays the accountant?
- A.** In [Hitch](#), shy accountant Albert (Kevin James) hires Hitch (Will Smith) to help him win the heart of Allegra Cole (Amber Valletta).



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Noel Allen, Esq.

# Dates to Remember

*Dates, times, and locations are subject to change.*

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

## Q1-2025 CPA EXAM PASS RATES

Section	All Candidates	NC Candidates
AUD	44.30%	44.80%
FAR	41.67%	46.50%
REG	62.03%	61.70%
BAR	37.64%	36.70%
ISC	61.23%	69.40%
TCP	74.94%	64.70%
Information courtesy of NASBA and the AICPA		

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