



# North Carolina State Board of Certified Public Accountant Examiners

## Public Session Agenda

July 21, 2025

10:00 a.m.

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### I. Administrative Items

- A. Call to Order
  - 1. Conflict of Interest

*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.*
- B. Welcome and Introduction of Guests
- C. Approval of Agenda **(ACTION)**
- D. Minutes **(ACTION)**
- E. Financial/Budgetary Items
  - 1. June 2025 Financial Statements **(ACTION)**

### II. Legislative & Rulemaking Items

### III. National Organization Items

- A. NASBA Committee Updates **(FYI)**
- B. Recap of NASBA Eastern Regional Meeting **(FYI)**

### IV. State & Local Organization Items

- A. Joint CPE Task Force **(FYI)**

### V. Committee Reports

- A. Professional Standards Committee **(ACTION)**
- B. Professional Education and Applications Committee **(ACTION)**
- C. Audit Committee **(ACTION)**

### VI. Executive Staff and Legal Counsel Report

- A. Operational Metrics **(FYI)**
- B. Executive Staff Report **(FYI)**

### VII. Recognition of Milestone CPAs (FYI)

### VIII. Public Comments

### IX. Closed Session

### X. Adjournment



## North Carolina State Board of Certified Public Accountant Examiners

### PUBLIC SESSION MINUTES

June 23, 2025

**BOARD MEMBERS IN ATTENDANCE:** Bernita W. Demery, CPA, President (via Webex); Jodi K. Kruse, CPA, Vice President; D. Michael (Mickey) Payseur, CPA, Secretary-Treasurer; Maria M. Lynch, Esq.; Gary R. Massey, CPA, Kecia Williams Smith, Ph.D., CPA; and Jennifer Van Zant, Esq.

**BOARD STAFF IN ATTENDANCE:** David R. Nance, CPA, Executive Director; S. Lynne Sanders, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; and Alice Grigsby, Licensing Specialist.

**OTHERS IN ATTENDANCE:** Noel L. Allen, Esq., Allen & Pinnix, PA; Arthur T. High, Sr., CPA; Thomas High, CPA; Erika High; Austin High, Thomas High; Yates Lackey, CPA, Board of Directors, NCACPA; Mark Sotichack, CPA, CEO, NCACPA; and Lt. J.A. Stokes, Raleigh Police Department.

**CALL TO ORDER:** Ms. Kruse called the meeting to order at 10:00 a.m.

**CONFLICT OF INTEREST:** Dr. Smith stated she recused herself from one item on the Professional Education and Applications Committee agenda.

**APPROVAL OF AGENDA:** Ms. Van Zant moved, and Mr. Taylor seconded the motion to approve the agenda. The motion passed with seven affirmative votes and zero negative votes.

**MINUTES:** Mr. Taylor moved, and Ms. Van Zant seconded the motion to approve the minutes of the May 19, 2025, meeting as presented. The motion passed with seven affirmative votes and zero negative votes.

**FINANCIAL AND BUDGETARY ITEMS:** Mr. Payseur moved, and Mr. Taylor seconded the motion to approve the May 2025 financial statements as presented. The motion passed with seven affirmative votes and zero negative votes.

**LEGISLATIVE AND RULEMAKING ITEMS:** Mr. Nance reported that on May 23, 2025, the Executive staff sent the draft rules to Seth Ascher at the Office of Administrative Hearings for pre-review. Mr. Ascher expects to complete his pre-review by the end of August and will provide feedback to the Board.

**NATIONAL ORGANIZATION ITEMS:** Ms. Demery and Mr. Payseur provided updates from the NASBA committees on which they serve. Mr. Nance updated the Board on his work related to the Private Equity Task Force.

**STATE AND LOCAL ORGANIZATION ITEMS:** In addition to providing an update on communication efforts to candidates that were awarded credit extension under the Credit Relief Initiative (CRI), Mr. Nance shared some overall statistics on the candidate pool that was part of the CRI.

**PROFESSIONAL STANDARDS COMMITTEE REPORT:** The Board approved with seven affirmative and zero negative votes the following recommendations of the Committee as presented by Ms. Van Zant:

Case No. C2025032 - Kelley Piner Leach - Approve the signed Order (Appendix I).

Case No. C2025041 - Geoffrey Neil Kirby - Approve the signed Consent Order (Appendix II)

Case No. C2025062 - Catherine Lynn Roberts - Approve the signed Consent Order (Appendix III)

Case No. C2025064 - Brian Christopher Harhai - Approve the signed Consent Order (Appendix IV)

Ms. Van Zant reported that the Committee provided guidance to the staff on 15 items.

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

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

Shannon Banks Chiarello T15121

Leilani Cermenio Matias T15122

Thomas A. McGovern T15123

Ty Stephen Richard T15124

Mary Beth Meckel T15125

Heather Greig Riddell T15126

Jordan Jewel Taylor T15127

Sarah Marie Hovest T15128

Edward Nicholas Manning IV T15129

Thomas Ritten Fracchia T15130

Casey Ryan Anderson T15131

John Andrew Batson Jr. T15132

Ellis Aikman Focht T15133

Joseph Mahboub Hashem T15134

Mihaela Butnaru T15135

April Celeste Colman T15136

Edward David Beroth T15137

Jiejun Li T15138

Patrick J. Heise T15139

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

Kathleen Elizabeth Doughty

Claire Elizabeth Tannehill

**CPE Extension Requests (Approval)** - Approve a licensee's request for an extension to complete the 2024 CPE requirement.

**CPE Extension Requests (Disapproval)** - Disapprove a licensee's request for an extension to complete the 2024 CPE requirement.

**Review of Forfeiture of CPA Certificate** - The Committee recommended that the Board affirm the forfeiture of Joseph Denard Reid's CPA license (No. 36846) for failure to renew his license for the period 7/1/2024-6/30/2025. Dr. Smith recused herself from this matter.

**Uniform CPA Exam Applications** - Approve the following applications to sit for the Uniform CPA Exam as a North Carolina candidate:

Thomas Adrian  
Fernando Alberto  
Riane Allen  
Simone Allen  
Julio Alvarez  
Pakita Ames  
Jonssen Angbetic  
Kevin Anthony  
Laken Appleby  
Susan Arnold  
William Atwell  
Hannah Augsbach Lamma  
Canyon Bacon  
Brendan Bagwell  
Sydney Baldwin  
Cameron Bame  
Allen Barnett  
Nancy Barranco  
Alejandro Barreto  
Brooke Barton  
Karen Beasley-Bruce  
Sara Beck  
Ryan Bellamy  
Jake Bentley  
Douglas Bittner  
Ian Blad  
Andrew Bowden  
Noah Brabble  
Matthew Braley  
Corey Bramlett  
Hunter Browe  
Bryson Brown  
Danielle Brown  
Dylan Bryan  
Kollin Burden  
Nathan Burrage  
Adam Butlak  
Christopher Butz  
Mylena Cairrikier  
Orin Caldwell  
Joseph Caporella  
Geoffrey Cardenas-Izazaga  
Samuel Carson

Brandon Carter  
Christopher Carter  
Caroline Cates  
Amanda Cauble  
Kelsey Caulfield  
Sara Cauthen  
Yu Chen  
Francis Chiwanza  
Margaret Clark  
Talia Colangelo  
Kaitlin Coleman  
Amber Collins  
Bryan Collins  
Emma Coram  
John Corbitt  
Gabriella Corritore  
John Cox  
Meagan Cox  
Hannah Craigie  
Ashlyn Cramer  
Miranda Cranford  
Alexis Credle  
Drake Cronthall  
James Croom  
Madison Currin  
Michael D'Atre  
Drew Danner  
Amy Davis  
Minuet Davis  
Brandon Dean  
William deAndrade  
Jennifer Deets  
Luke DeFranco  
Kayla DeGruchy  
Nicholas Di Filippo  
Jacquelyn Dickson  
Nicole Dickson  
Allison Dobbins  
Jay Dodge  
Evan Dombek  
Marisa Donahue  
Anna Donnell  
Kristen Doscher

Olivia Dougherty  
Amanda Doyle  
Christina Drum  
Matthew Dubuque  
Ryan Durham  
Lauren Dziekan  
William Early  
Erica Earnest  
Caitlyn Eckstein  
Liam Ellett  
Daniel Ellison  
Alec Esoda  
Tyler Ezzell  
Soha Fakhar  
Hua Fan  
Hannah Fay  
Gerald Felix  
Sandra Ferrara  
Devyn Figueroa  
Brian Fisher  
Holly Forsht  
Kaitlyn Foster  
Luke Foster  
Kannon Frady  
Rachel Francois  
Nicholas Frazier  
Seth Freeman  
Kaitlyn Frey  
Bethany Frongner  
Danielle Fuller  
Corey Fulp  
Peter Fumero  
Christian Garber  
Jesse Garcia  
Josmar Garcia Jimenez  
Christopher Garnica Lopez  
Sean Garvin  
Grace Girard  
Josue Gomez Chinchilla  
Jackson Goodwin  
Connor Gordon  
Thomas Gornisiewicz  
Andrew Gosnell  
Trevor Grant  
Zachary Gray  
Kennedy Green

Chemerin Gregg  
Claire Gregorio  
Andrea Guenther  
Adam Gutierrez  
Joseph Hackler  
Gregory Hales  
Michaelah Hall  
Madison Hanan  
Keely Hargan  
David Harkleroad  
Zoe Harmer  
Myranda Harper-Penn  
Uniqua Harris  
A'vaja Harris-Simmons  
Hannah Hawks  
Kelly Hayes  
Carley Hazelton  
Emily Hedrick  
Jacy Heeter  
Annalise Heimes  
Elizabeth Heinze  
Zachary Helms  
Elizabeth Helweg  
Edward Henderson  
Aliza Hendrix  
Alexander Hester  
Joshua Hinchler  
Alice Hinds  
Elizabeth Hittepole  
Preston Hoey  
John Hoffman  
Kristin Holder  
Anna Hollin  
Olivia Hollingsworth  
Ragan Holloman  
Nathan Holzhauer  
Kelly Hopkins  
Erin Host  
Christen Howlett  
Marcus Hughes  
Kylee Hynes  
Travis Idol  
Hong Joon Im  
Artanzia Jackson Yates  
Jennifer Jacobs  
Zakaryah Jaghman

Bryan Jarvis  
Grant Jeffries  
Matthew Jennings  
Kyler Jessup  
Caleb Johnson  
Cassandra Johnson  
Matthew Johnson  
Ryan Johnson  
Haley Jones  
Anna Kelly  
Kathleen Kenney  
Blake Kessel  
Dainah Kilburn  
Isaac King  
Daniel Knott  
Meike Kratzsch  
Erin Krauth  
Katherine Kulas  
Austin Kunkel  
Sophia Kurtz  
Nathaniel Kusar  
Alexander LaMothe Toland  
Savannah Lampley  
Kamryn Large  
Eva Larson  
Matthew Laxton  
Sean Leahy  
Cameron Ledbetter  
Justin Lee  
Blair Lefler  
Ricardo Leon Salinas  
Andrew Lerro  
Hannah Leskovec  
Oliver Lewis  
Spencer Lewisohn  
Michael Liebler  
Hongji Lin  
Alexandra Litgen  
Tanner Lloyd  
Alessia Lluka  
Wilson Lohmann  
Jerrie Lombard  
Joshua Lowe  
Kyle Mabus  
Lindsay Macdiarmada  
Colin Mackey

Jackson Madonia  
Jeronimo Madrid  
Katarina Madrid  
Evan Maitland  
Charlene Mandaza  
Keyshla March De Jesus  
Joshua Martin  
Amanda Matthews  
Mason Matthews  
Vincent Mazzone  
Jayden McAdory  
Jennifer McClamroch  
Easton McCoy  
Jack McCoy  
Jonathon McLean  
Cooper McRae  
Lindsey Meadows  
Abigail Meier  
Christian Miller  
Lauren Miller-Holman  
Brianna Milo  
Breanna Mirakian  
Stephen Mitchell  
Carly Mixon  
Michelle Mixon  
Akeem Moore  
Hayley Moore  
Abaigal Morales-Ramirez  
Carter Morgan  
Carter Morris  
Joshua Morse  
Alexandra Mull  
Sheila Mullinax  
Turbat Munkhjargal  
McLain Murphy  
Gracie Myers  
Grant Myers  
Kajol Nariani  
Bethany Neary  
Elizabeth Neil  
Jameille Nelson  
Emily Nhu Nguyen  
Jimmy Nguyen  
Reese Niccum  
Salazaku Nsiambote  
William O'Callaghan

Sarah O'Connell  
Daniel Oakley  
Andrew Obimma  
Samuel Olivares  
Amelia Olsen  
Nicholas Osterhoudt  
Ezra Otterburn  
Jessica Outlaw  
Marcus Ouvry  
Aaron Owens  
Alberto Pacheco  
Misty Pallett  
Cameron Palmer  
Colette Pampu  
Tyler Park  
John Parker  
Julian Passmore  
Ritika Patel  
Yami Patel  
James Person  
Dakota Peters  
David Phagan  
Emilie Philyaw  
Izabella Pichardo-Leiva  
Meagan Plant  
Karla Posey  
Emma Potter  
Stephanie Pouliot  
Kennlynn Pressley  
Jackson Price  
April Purvis  
Kenneth Queen  
Addysen Rabb  
John Ramirez  
Rasheeda Ravenell  
Nandita Rawalpally  
Leon Reid  
Riley Rekuc  
Hanna Respass  
Macy Reynolds  
Payton Reynolds  
Kristen Richardson  
Anna Rigg  
Nicholas Rinaldi  
Bonni Roark  
Meghan Rogers

Hailey Ross  
Tyler Roten  
Sylvia Ruff  
Allyson Russell  
Marie Saunders  
Natalie Sawyer  
Corbett Schaefer  
Luke Schaefer  
Rachel Schneider  
Sarah Schoen  
Chloe Schulte  
Joseph Scollo  
Matthew Seaton  
Jason Setzer  
Shivani Shah  
Chetna Sharma  
William Sharp  
Kaytlin Shaver  
Hongyun Shen  
Sodiq Shofoluwe  
Gabrielle Shrum  
Thomas Simmons  
Andrew Simpson  
Justin Sledge  
Elijah Smith  
Lauren Spada  
Mia Spencer  
Teneshia Spencer  
Meghan Spillare  
Lori Stahlberg  
Ella Stahlschmidt  
McKenzie Stakely  
Mark Steffan  
Darren Stillwell  
Nathaniel Stowe  
Roypim Strait  
James Suggs  
Hanna Sukhadolskaya  
John Summerford  
Kendall Swider  
Andrew Swope  
Christopher Tandy  
Madison Tarlton  
Ai Lynn Tay  
Hudson Taylor  
Anthony Terenzetti

Annika Thompson  
Meagan Toelle  
Brett Tornquist  
Hung Tran  
Mariaja Travers  
Kellen Tucker  
Segilola Udofia  
Bryce Ulloa  
Dominick Vaccaro  
Elizabeth VanNote  
Jennifer Vargas  
Thomas Vaughn  
Stephanie Vigo Cintron  
Jakie Vong  
Addison Wagner  
Natalie Wagner  
Trent Walker  
Joshua Wallace  
Kayla Walter  
Connor Ward

Kara Ward  
Luke Ward  
Monica Warner  
Cadee Warren  
Matthew Watson  
Jada Welch  
Isabelle White  
Grantham Williams  
Zachary Williams  
Mackenzie Willson  
Khendra Witt  
Kendel Woods  
Lindsey Wright  
Brittany Writt  
Juliana Yorio  
William Youngblood  
Minghui Zhao  
Jaime Ziegenfuss Whitehead  
Kyle Zylowski

**Uniform CPA Exam Score Extension Requests** - The Committee recommended that the Board disapprove three score extension requests.

**CPA Firm Registration** - Approve the following limited liability partnership firm application approved by the Executive Director:

BGW CPA Co LLP

**CPA Firm Registration Renewal** - Approve referring the firms listed below to the Professional Standards Committee for submitting a registration renewal or termination notice less than 60 days past the deadline.

Alan J. Asbury CPA, PLLC  
Andrea Daniel CPA, PLLC  
Betha Obange, CPA, PLLC  
Brad G. Garner, CPA  
Brandon Noel Harris, CPA, CFE, P.C.  
Bryan Merritt and Associates PLLC  
Carolyn M. Elliott, CPA  
Charles T. Williford, CPA  
Christopher P. Phillips, Certified Public  
Accountant  
Colmer CPA, PLLC  
Cory Bunker, CPA  
Crystal L. Cox, CPA

Cynthia Day Collie, CPA  
David M. Mulvihill, CPA  
Delton R. Holloway, CPA  
Denis L. Hayes, CPA  
DeVine & Reinheimer, CPAs, PC  
Diane Murdock CPA  
Flewwelling, CPA, PC  
Garland R. Avent, CPA  
Greg W. Isley, CPA, PA  
Haney, Vann, Bruton & Crawford, LLP  
J Hudson CPA PLLC  
James Michael Teal  
James R. Deaton, C.P.A., P.C.



Jeff Fako, CPA  
Johnson, McLean & Company  
Jolinda Rouse Boelkins, CPA  
Kelly E. Moss, CPA  
Ki-hyun Chun, CPA  
Kristy H. Lopez, CPA  
Laura A. Mancini, CPA  
Laura K. Lang, CPA, PA  
Lisa J. Simpson, CPA  
Lisa McFarland, CPA  
Lisa Volpe, CPA, PLLC  
M.S. Khan, CPA  
Melody S. Song, CPA  
P. Yancey Fernandez, CPA  
Portia Lee, CPA  
Rajan L. Kotecha, CPA

Riad CPA, PC  
Richard J. Bowden CPA  
Richard W. Ragland, CPA  
S. Preston Douglas & Associates, LLP  
Shellie H. Penley, CPA, P.A.  
Sherry E. Greenstein, C.P.A.  
Steven G. Yarbrough, CPA  
Sutherland CPA  
Toth & Steffenella LLP  
Tucker CPA PLLC  
Vivian F. Maness, CPA  
Vivian Wen, CPA  
W. R. Burrell, CPA, P.A.  
Wm. Michael Gorman, CPA, CMA  
Zach Nichols, CPA, PLLC

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

**RECOGNITION OF LICENSURE MILESTONES:** Ms. Kruse congratulated Mr. High on achieving 59 years of NC CPA licensure. She presented him with a Certificate of Recognition and thanked him for his commitment to the CPA profession.

Ms. Kruse instructed the staff to send Certificates of Recognition to the following individuals who achieved 50 years of NC CPA licensure in June 2025:

Terry McFetters Ball, #8587  
Charles Carlyle Bivens Jr., #8613  
Donald Richard Hoover, #8571

Rebecca Phillips Matamoros, #8578  
Thomas Lee Watson, #8581

**PUBLIC COMMENTS:** Mr. Sotichack provided the Board with a summary of the recent actions of the NCACPA.

**ADJOURNMENT:** Dr. Smith moved, and Mr. Taylor seconded the motion to adjourn the meeting at 10:50 a.m. The motion passed with seven affirmative votes and zero negative votes.

Respectfully submitted:

Attested to by:

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David R. Nance, CPA  
Executive Director

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Bernita W. Demery, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2025032

IN THE MATTER OF:  
Kelley Piner Leach, CPA, #35908  
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. Kelley Piner Leach, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number #35908 as a Certified Public Accountant.
2. The Board received a complaint from one of the Respondent’s clients (“Complainant”) alleging that the Respondent mismanaged their financial records and withholding taxes in several states.
3. In response, the Respondent agreed that she had failed to meet the Complainant’s expectations regarding the engagement. However, as a mitigating circumstance, she points out that this was a new engagement that was accepted with trepidation due to the firm’s existing workload. When the Complainant’s business expanded rapidly, she recognized the firm’s inability to meet the Complainant’s needs and disengaged within months of first accepting the engagement.
4. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent’s inability to manage the existing workload constitutes a violation of 21 NCAC 08N .0212, which requires CPAs to “undertake only those engagements that the CPA or CPA’s firm can expect to complete with professional competence.”

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

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

1. The Respondent, Kelley Piner Leach, CPA, is hereby censured.

CONSENTED TO THIS THE 6 DAY OF May, 2025.  
(Day) (Month) (Year)  
Kelley P Leach  
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF June, 2025.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Bernita W. Demery, CPA  
President

NC BOARD OF  
MAY 15 2025  
CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2025041

IN THE MATTER OF:  
Geoffrey Neil Kirby, #16205  
Respondent

CONSENT ORDER

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

1. Geoffrey Neil Kirby (hereinafter "Respondent"), was the holder of North Carolina certificate number 16205 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2024-2025 CPA certificate renewal that he had obtained the required CPE for calendar year 2023.
3. Based on the Respondent's representation, the Board accepted his renewal.
4. The Respondent was subject to an audit of his 2023 and 2024 CPE.
5. In response to the Board's audit of his CPE, the Respondent was not able to provide documentation to prove completion of the Board's annual forty-hour (40) CPE requirements for 2023 and 2024.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(b)(4), and .0203(b)(5).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent, Geoffrey Neil Kirby, is hereby censured.
2. The Respondent's CPA certificate is suspended for one year.
2. The Respondent must return his certificate to the Board within fifteen (15) days of his receipt of the Board's notification of its approval of this Consent Order.
3. Upon expiration of the suspension period, the Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
  - a. Payment of a one thousand dollar (\$1,000) civil penalty remitted to the Board,
  - b. Application form,
  - c. Payment of the application fee,
  - d. Three (3) moral character affidavits, and
  - e. Eighty (80) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.

CONSENTED TO THIS THE 15 DAY OF MAY, 2025.  
(Day) (Month) (Year)

Geoffrey Neil Kirby  
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF June, 2025.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Bernita W. Demery, CPA  
President

NC BOARD OF  
MAY 20 2025  
CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2025062

IN THE MATTER OF:  
Catherine Lynn Roberts, CPA, #19178  
Respondent

CONSENT ORDER

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

1. Catherine Lynn Roberts, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 19178 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2024-2025 CPA certificate renewal that she had obtained the required CPE for calendar year 2023.
3. Based on the Respondent's representation, the Board accepted her renewal.
4. The Respondent was subject to an audit of her 2023 and 2024 CPE.
5. In response to the Board's audit of her CPE, the Respondent was unable to provide documentation to substantiate completion of the required NASBA-approved ethics course for 2023.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(b)(4) and .0203(b)(5).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent, Catherine Lynn Roberts, is hereby censured.
2. The Respondent's CPA certificate is subject to a one-year stayed suspension. Because the suspension is stayed, the Respondent's CPA certificate will remain active. If the Board finds that the Respondent has violated any other Board Rules of Professional Conduct during the one-year period, the stay will be lifted, and the Respondent's CPA certificate will be actively suspended.
3. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.
4. The Respondent shall complete the NCACPA's eight-hour (8) accountancy law course as part of her 2025 CPE requirement.

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

Catherine L. Roberts  
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF June, 2025.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Bernita W. Demery, CPA  
President

NC BOARD OF  
JUN 09 2025  
CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2025064

IN THE MATTER OF:  
Brian Christopher Harhai, CPA, #28699  
Respondent

CONSENT ORDER

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

1. Brian Christopher Harhai, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 28699 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2024-2025 CPA certificate renewal that he had obtained the required CPE for calendar year 2023.
3. Based on the Respondent's representation, the Board accepted his renewal.
4. The Respondent was subject to an audit of his 2023 and 2024 CPE.
5. In response to the Board's audit of his CPE, the Respondent was only able to provide documentation for twenty-five (25) hours of CPE required for 2023.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting

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

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(b)(4) and .0203(b)(5).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.



Consent Order - 2  
Brian Christopher Harhai, CPA

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

1. The Respondent, Brian Christopher Harhai, is hereby censured.
2. The Respondent's CPA certificate is subject to a one-year stayed suspension. Because the suspension is stayed, the Respondent's CPA certificate will remain active. If the Board finds that the Respondent has violated any other Board Rules of Professional Conduct during the one-year period, the stay will be lifted, and the Respondent's CPA certificate will be actively suspended.
3. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.
4. The Respondent shall make up the fifteen (15) hour CPE shortfall prior to the end of 2025.

CONSENTED TO THIS THE 30 DAY OF May, 2025.  
(Day) (Month) (Year)

Brian Harhai  
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF June, 2025.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Bernita W. Demery, CPA  
President

NC BOARD OF  
JUN 09 2025  
CPA EXAMINERS

**Financial Highlights**  
**For the Three Month Period Ended June 30, 2025**  
**Compared to the Three Month Period Ended June 30, 2024**

	Budget Var.	Jun-25	Jun-24	Inc. (Dec.)
<b>Total Revenue</b>	\$ 383,860.70	\$ 1,849,359.49	\$ 1,742,995.24	\$ 106,364.25
■ <b>Total Operating Revenue</b>	\$ 394,489.36	\$ 1,821,150.64	\$ 1,708,830.20	\$ 112,320.44
❖ <b>Total Net Non Operating Revenue</b>	\$ (10,628.66)	\$ 28,208.85	\$ 34,165.04	\$ (5,956.19)
○ <b>Total Expenses</b>	\$ 81,284.63	\$ 877,793.49	\$ 799,314.89	\$ 78,478.60
<b>Increase(Dec.) Net Assets for Period</b>		\$ 971,566.00	\$ 943,680.35	\$ 27,885.65
<b>Total Checking and Savings</b>		\$ 2,684,802.00	\$ 2,568,473.37	\$ 116,328.63
<b>Total Assets</b>		\$ 6,301,366.82	\$ 5,761,979.68	\$ 539,387.14
<b>Full-Time/Part-Time Employees</b>		11/0	11/0	

**Budget:**

- Operating revenue was \$394,000 over budget. Certificate fees increased (+\$235k), primarily due to the timing of collection (June vs. July). Exam fee revenue up +\$159k.
- ❖ Non-Operating revenue was \$11,000 under budget due to lower recognized interest income
- Expenses were over budget by \$81,000. Key variances individually were increased exam costs (+\$101k) and increased office expense (+\$30k); offset by reduced operational expenses including legal expense (-\$8k), building expenses, (-\$8k), payroll expense (-\$19k), and other general expense items due to the timing of payment.

**Actual:**

- Total operating revenue increased from prior year by \$112,000. Increase related to increased exam fee revenue (+\$130k) offset by decreased certificate fee revenue (-\$17k).
- ❖ Total net non-operating revenue decreased this period compared to prior by \$6,000 primarily due to decreased interest income (-\$5k).
- Total expenses increased from prior period by \$78,000. The increase can be explained by higher exam fees (+\$100k) offset by lower payroll expenses (-\$23k).

# North Carolina State Board of CPA Examiners

## Statement of Net Position

As of June 30, 2025

	TOTAL	
	AS OF JUN 30, 2025	AS OF JUN 30, 2024 (PY)
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
1020 Truist Checking Acct	627,776.88	307,915.12
1021 Truist Savings Account	5,080.72	5,080.24
1023 Truist Disciplinary Clearng Acct	1,000.00	0.00
1030 Truist Payroll Acct	100.00	100.00
1076 Pinnacle - MMA	1,709,923.85	1,751,115.50
1078 Pinnacle - ICS	418,550.34	504,262.51
<b>Total Checking/Savings</b>	<b>\$2,762,431.79</b>	<b>\$2,568,473.37</b>
Other Current Assets		
1050 CD Investments - Current	354,651.00	251,510.00
1110 Accrued CD Interest	3,864.16	2,804.80
1120 Accounts Receivable	348.86	90.77
1130 Lease Receivable - Current	50,350.00	50,362.00
<b>Total Other Current Assets</b>	<b>\$409,214.02</b>	<b>\$304,767.57</b>
<b>Total Current Assets</b>	<b>\$3,171,645.81</b>	<b>\$2,873,240.94</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	138,723.38	139,295.50
1325 Data Base Software	180,336.18	180,336.18
1330 Capital Improvements	163,679.96	163,679.96
1335 GL Software Subscription	122,513.00	279,684.00
1390 Accumulated Depreciation	-979,538.63	-926,561.67
1395 Amortization of GL Software	0.00	-197,369.00
<b>Total Fixed Assets</b>	<b>\$973,132.92</b>	<b>\$986,484.00</b>
Other Assets		
1080 Wells Fargo Advisors Investment	1,692,109.00	1,582,978.00
1081 Raymond James Investment	432,214.74	314,984.74
1180 Lease Receivable - LT	109,868.00	4,292.00
<b>Total Other Assets</b>	<b>\$2,234,191.74</b>	<b>\$1,902,254.74</b>
<b>TOTAL ASSETS</b>	<b>\$6,378,970.47</b>	<b>\$5,761,979.68</b>

# North Carolina State Board of CPA Examiners

## Statement of Net Position

As of June 30, 2025

	TOTAL	
	AS OF JUN 30, 2025	AS OF JUN 30, 2024 (PY)
<b>LIABILITIES &amp; NET ASSETS</b>		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2005 Due to Exam Vendors	449,623.53	334,332.24
2011 Accounts Payable Other	2,500.00	2,500.00
2013 GL Software Subscription Payable	122,513.00	82,315.00
2015 Compensated Absences - Current	48,461.17	42,115.17
<b>Total Other Current Liabilities</b>	<b>\$623,097.70</b>	<b>\$461,262.41</b>
<b>Total Current Liabilities</b>	<b>\$623,097.70</b>	<b>\$461,262.41</b>
Long-Term Liabilities		
2020 Compensated Absences - LT	93,478.27	95,939.27
2310 Deferred Inflow of Resources	160,218.00	54,654.00
<b>Total Long-Term Liabilities</b>	<b>\$253,696.27</b>	<b>\$150,593.27</b>
<b>Total Liabilities</b>	<b>\$876,793.97</b>	<b>\$611,855.68</b>
Net Assets		
3010 Net Assets Invest in Cap Assets	973,132.92	986,484.00
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	2,152,136.57	1,819,959.65
Change in Net Assets	976,907.01	943,680.35
<b>Total Net Assets</b>	<b>\$5,502,176.50</b>	<b>\$5,150,124.00</b>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>\$6,378,970.47</b>	<b>\$5,761,979.68</b>

# North Carolina State Board of CPA Examiners

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

April - June, 2025

	TOTAL	
	APR - JUN, 2025	APR - JUN, 2024 (PY)
Income		
Certificate Fees		
4110 Certificates - Initial	10,925.00	8,300.00
4120 Certificates - Reciprocal	6,400.00	9,500.00
4140 Certificates - Renewal Fees	1,286,700.00	1,302,800.00
4150 Certificates - Reinst/Revoked	100.00	400.00
4151 Certificates - Reinst/Surr	1,000.00	1,300.00
<b>Total Certificate Fees</b>	<b>1,305,125.00</b>	<b>1,322,300.00</b>
Exam Fee Revenue		
4001 Initial Adm Fees	53,360.00	45,080.00
4002 Re-Exam Adm Fees	61,125.00	41,925.00
4004 Exam Fees Revenue	408,691.36	302,957.20
4070 Transfer Exam Grade Credit		75.00
4072 Exam Scholarship Coupon	-8,470.72	-5,257.00
<b>Total Exam Fee Revenue</b>	<b>514,705.64</b>	<b>384,780.20</b>
Misc		
4970 Duplicate Certificates	200.00	250.00
4990 Miscellaneous	150.00	600.00
<b>Total Misc</b>	<b>350.00</b>	<b>850.00</b>
Partnership Fees		
4260 Partnership Registration Fees		50.00
<b>Total Partnership Fees</b>		<b>50.00</b>
Professional Corporation Fees		
4250 PC Registration Fees	900.00	850.00
4251 PC Renewal Fees	50.00	
4252 PC Renewal Fees W/Penalties	20.00	
<b>Total Professional Corporation Fees</b>	<b>970.00</b>	<b>850.00</b>
<b>Total Income</b>	<b>\$1,821,150.64</b>	<b>\$1,708,830.20</b>
Expenses		
5920 Funded Depreciation	16,200.00	14,250.00
6690 Over & Short	14.82	0.40
Board Travel		
5120 Board Travel - Board Meetings	4,601.77	4,464.43
5123 Board Travel - NASBA Regional	10,901.90	10,589.16
5129 Miscellaneous Board Costs	257.52	
5131 Board Travel - Outside Legal	795.00	885.77
<b>Total Board Travel</b>	<b>16,556.19</b>	<b>15,939.36</b>

# North Carolina State Board of CPA Examiners

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

April - June, 2025

	TOTAL	
	APR - JUN, 2025	APR - JUN, 2024 (PY)
Building Expenses		
5800 Building Maintenance	-2,791.95	1,612.94
5801 Electricity	1,999.91	2,131.35
5802 Grounds Maintenance	8,395.44	1,377.36
5803 Heat & Air Maintenance	1,064.50	764.00
5807 Janitorial Maintenance	1,710.00	2,570.00
5808 Pest Control Service	150.00	150.00
5809 Security & Fire Alarm		139.32
5810 Trash Collection	508.81	193.68
5811 Water & Sewer	0.00	248.86
<b>Total Building Expenses</b>	<b>11,036.71</b>	<b>9,187.51</b>
Continuing Education -Staff		
5050 Continuing Education - Staff	30.00	136.62
<b>Total Continuing Education -Staff</b>	<b>30.00</b>	<b>136.62</b>
Exam Postage		
5531 Exam Postage	120.00	120.00
<b>Total Exam Postage</b>	<b>120.00</b>	<b>120.00</b>
Exam Sitting and Grading		
5538 Exam Vendor Expense	377,457.04	278,676.48
5539 Exam Vendor Accommodations	1,617.00	396.00
<b>Total Exam Sitting and Grading</b>	<b>379,074.04</b>	<b>279,072.48</b>
Fringe Benefits		
5031 Retirement - NCLB Contribution	14,587.11	15,749.13
5033 Retirement - NCLB Administr	68.49	157.76
5035 Health Ins. Premiums	34,120.46	33,003.35
5036 Medical Reim Plan	7,786.05	7,049.85
<b>Total Fringe Benefits</b>	<b>56,562.11</b>	<b>55,960.09</b>
Investigation & Hearing Costs		
5222 Investigation Materials	736.00	668.50
5230 Hearing Costs	135.00	
5232 Legal Advertising		514.76
5260 Civil Penalties Assessed	-3,000.00	0.00
<b>Total Investigation &amp; Hearing Costs</b>	<b>-2,129.00</b>	<b>1,183.26</b>
Legal Expense		
5140 Legal Counsel - Administrative	10,960.34	10,661.82
<b>Total Legal Expense</b>	<b>10,960.34</b>	<b>10,661.82</b>
Misc Personnel		
5092 Misc. Personnel Costs	81.57	233.00
<b>Total Misc Personnel</b>	<b>81.57</b>	<b>233.00</b>

# North Carolina State Board of CPA Examiners

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

April - June, 2025

	TOTAL	
	APR - JUN, 2025	APR - JUN, 2024 (PY)
Office Expense		
5320 Payroll Service	479.37	590.34
5360 Telephone	1,371.10	1,210.66
5361 Internet & Website	980.10	980.10
5390 Clipping Service		282.84
5400 Computer Prog/Assistance	150.00	150.00
5405 Computer Software Maintenance	65,557.92	63,432.29
5410 Dues	910.00	1,742.00
5420 Insurance	9,012.00	9,012.00
5440 Misc Office Expense	270.00	315.00
5445 Banking Fees	424.78	383.05
5450 Credit Card Fees	25,258.78	24,380.84
<b>Total Office Expense</b>	<b>104,414.05</b>	<b>102,479.12</b>
Per Diem - Board		
5110 Per Diem - Board Meetings	2,950.00	3,100.00
5113 Per Diem - NASBA Regional		1,200.00
5114 Per Diem - NASBA Committees	400.00	300.00
<b>Total Per Diem - Board</b>	<b>3,350.00</b>	<b>4,600.00</b>
Postage		
5340 Postage - Other	550.00	541.83
5342 Postage - Business Reply	500.00	470.00
5343 Postage - Renewal	180.00	180.00
5345 Postage - UPS	3,500.00	
<b>Total Postage</b>	<b>4,730.00</b>	<b>1,191.83</b>
Printing		
5330 Printing - Other	1,224.49	546.88
5332 Printing - Certificates	570.50	500.50
<b>Total Printing</b>	<b>1,794.99</b>	<b>1,047.38</b>
Repairs & Maintenance		
5381 Maintenance - Copiers	895.88	311.09
5383 Maintenance - Postage	1,969.31	1,817.00
<b>Total Repairs &amp; Maintenance</b>	<b>2,865.19</b>	<b>2,128.09</b>
Salaries & Payroll Taxes		
5010 Staff Salaries	243,120.09	263,828.14
5030 FICA Taxes	18,598.60	20,182.92
<b>Total Salaries &amp; Payroll Taxes</b>	<b>261,718.69</b>	<b>284,011.06</b>
Staff Travel		
5061 Staff Travel - Prof Mtgs	358.40	92.46
5071 Staff Travel - NASBA Regional	2,257.93	7,464.28
5072 Staff Travel - NASBA ED/Legal	106.00	

# North Carolina State Board of CPA Examiners

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

April - June, 2025

	TOTAL	
	APR - JUN, 2025	APR - JUN, 2024 (PY)
5075 Staff Travel - NCACPA Meetings		52.26
<b>Total Staff Travel</b>	<b>2,722.33</b>	<b>7,609.00</b>
Subscriptions/References		
5370 Subscriptions/References	65.00	7,270.53
<b>Total Subscriptions/References</b>	<b>65.00</b>	<b>7,270.53</b>
Supplies		
5350 Supplies - Office	1,550.45	1,736.64
5351 Supplies - Copier		202.70
5352 Supplies - Computer	735.00	294.00
<b>Total Supplies</b>	<b>2,285.45</b>	<b>2,233.34</b>
<b>Total Expenses</b>	<b>\$872,452.48</b>	<b>\$799,314.89</b>
NET ORDINARY INCOME	<b>\$948,698.16</b>	<b>\$909,515.31</b>
Other Income		
8200 Rental Income	13,117.30	12,735.25
8250 Gift Card Revenue	5,000.00	6,000.00
Interest Income		
8500 Interest Income - MMAs	8,541.05	13,132.51
8510 Interest Income - CDs	1,550.50	2,297.28
<b>Total Interest Income</b>	<b>10,091.55</b>	<b>15,429.79</b>
<b>Total Other Income</b>	<b>\$28,208.85</b>	<b>\$34,165.04</b>
NET OTHER INCOME	<b>\$28,208.85</b>	<b>\$34,165.04</b>
CHANGE IN NET ASSETS	<b>\$976,907.01</b>	<b>\$943,680.35</b>



# North Carolina State Board of CPA Examiners

## Statement of Revenues & Expenses - Budget vs Actual

April - June, 2025

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
<b>Income</b>			
Certificate Fees			
4110 Certificates - Initial	10,925.00	12,500.01	-1,575.01
4120 Certificates - Reciprocal	6,400.00	8,000.01	-1,600.01
4140 Certificates - Renewal Fees	1,286,700.00	1,047,880.00	238,820.00
4150 Certificates - Reinst/Revoked	100.00	437.49	-337.49
4151 Certificates - Reinst/Surr	1,000.00	1,062.51	-62.51
<b>Total Certificate Fees</b>	<b>1,305,125.00</b>	<b>1,069,880.02</b>	<b>235,244.98</b>
Exam Fee Revenue			
4001 Initial Adm Fees	53,360.00	46,575.00	6,785.00
4002 Re-Exam Adm Fees	61,125.00	43,125.00	18,000.00
4004 Exam Fees Revenue	408,691.36	275,000.01	133,691.35
4072 Exam Scholarship Coupon	-8,470.72	-9,418.75	948.03
<b>Total Exam Fee Revenue</b>	<b>514,705.64</b>	<b>355,281.26</b>	<b>159,424.38</b>
Misc			
4970 Duplicate Certificates	200.00	0.00	200.00
4990 Miscellaneous	150.00	249.99	-99.99
<b>Total Misc</b>	<b>350.00</b>	<b>249.99</b>	<b>100.01</b>
Professional Corporation Fees			
4250 PC Registration Fees	900.00	1,250.01	-350.01
4251 PC Renewal Fees	50.00	0.00	50.00
4252 PC Renewal Fees W/Penalties	20.00	0.00	20.00
<b>Total Professional Corporation Fees</b>	<b>970.00</b>	<b>1,250.01</b>	<b>-280.01</b>
<b>Total Income</b>	<b>\$1,821,150.64</b>	<b>\$1,426,661.28</b>	<b>\$394,489.36</b>
<b>Expenses</b>			
5920 Funded Depreciation	16,200.00	16,200.00	0.00
6690 Over & Short	14.82	0.00	14.82
Board Travel			
5120 Board Travel - Board Meetings	4,601.77	5,820.00	-1,218.23
5123 Board Travel - NASBA Regional	10,901.90	12,750.00	-1,848.10
5125 Board Travel - AICPA Council		850.00	-850.00
5129 Miscellaneous Board Costs	257.52	0.00	257.52
5131 Board Travel - Outside Legal	795.00	1,333.33	-538.33
<b>Total Board Travel</b>	<b>16,556.19</b>	<b>20,753.33</b>	<b>-4,197.14</b>
Building Expenses			
5800 Building Maintenance	-2,791.95	6,000.00	-8,791.95
5801 Electricity	1,999.91	3,750.00	-1,750.09
5802 Grounds Maintenance	8,395.44	2,000.01	6,395.43
5803 Heat & Air Maintenance	1,064.50	875.00	189.50
5807 Janitorial Maintenance	1,710.00	3,999.99	-2,289.99
5808 Pest Control Service	150.00	0.00	150.00

# North Carolina State Board of CPA Examiners

## Statement of Revenues & Expenses - Budget vs Actual

April - June, 2025

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
5809 Security & Fire Alarm		650.01	-650.01
5810 Trash Collection	508.81	999.99	-491.18
5811 Water & Sewer	0.00	450.00	-450.00
<b>Total Building Expenses</b>	<b>11,036.71</b>	<b>18,725.00</b>	<b>-7,688.29</b>
Continuing Education -Staff			
5050 Continuing Education - Staff	30.00	750.00	-720.00
<b>Total Continuing Education -Staff</b>	<b>30.00</b>	<b>750.00</b>	<b>-720.00</b>
Exam Postage			
5531 Exam Postage	120.00	249.99	-129.99
<b>Total Exam Postage</b>	<b>120.00</b>	<b>249.99</b>	<b>-129.99</b>
Exam Sitting and Grading			
5538 Exam Vendor Expense	377,457.04	278,375.84	99,081.20
5539 Exam Vendor Accommodations	1,617.00	0.00	1,617.00
<b>Total Exam Sitting and Grading</b>	<b>379,074.04</b>	<b>278,375.84</b>	<b>100,698.20</b>
Fringe Benefits			
5031 Retirement - NCLB Contribution	14,587.11	15,667.07	-1,079.96
5033 Retirement - NCLB Administr	68.49	547.50	-479.01
5035 Health Ins. Premiums	34,120.46	33,885.67	234.79
5036 Medical Reim Plan	7,786.05	8,541.84	-755.79
<b>Total Fringe Benefits</b>	<b>56,562.11</b>	<b>58,642.08</b>	<b>-2,079.97</b>
Investigation & Hearing Costs			
5222 Investigation Materials	736.00	1,125.00	-389.00
5230 Hearing Costs	135.00	1,250.01	-1,115.01
5250 Administrative Cost Assessed		-624.99	624.99
5260 Civil Penalties Assessed	-3,000.00	-1,875.00	-1,125.00
<b>Total Investigation &amp; Hearing Costs</b>	<b>-2,129.00</b>	<b>-124.98</b>	<b>-2,004.02</b>
Legal Expense			
5140 Legal Counsel - Administrative	10,960.34	16,500.00	-5,539.66
5211 Legal Counsel - Litigation		2,499.99	-2,499.99
<b>Total Legal Expense</b>	<b>10,960.34</b>	<b>18,999.99</b>	<b>-8,039.65</b>
Misc Personnel			
5092 Misc. Personnel Costs	81.57	1,250.01	-1,168.44
<b>Total Misc Personnel</b>	<b>81.57</b>	<b>1,250.01</b>	<b>-1,168.44</b>
Office Expense			
5301 Equipment Rent		30.00	-30.00
5320 Payroll Service	479.37	525.00	-45.63
5360 Telephone	1,371.10	2,000.01	-628.91
5361 Internet & Website	980.10	999.99	-19.89
5400 Computer Prog/Assistance	150.00	249.99	-99.99
5405 Computer Software Maintenance	65,557.92	40,925.01	24,632.91
5410 Dues	910.00	3,062.49	-2,152.49
5420 Insurance	9,012.00	6,666.67	2,345.33

# North Carolina State Board of CPA Examiners

## Statement of Revenues & Expenses - Budget vs Actual

April - June, 2025

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
5435 Consulting Services		249.99	-249.99
5440 Misc Office Expense	270.00	0.00	270.00
5445 Banking Fees	424.78	750.00	-325.22
5448 Interest Expense - GL Software		1,275.00	-1,275.00
5450 Credit Card Fees	25,258.78	18,500.01	6,758.77
<b>Total Office Expense</b>	<b>104,414.05</b>	<b>75,234.16</b>	<b>29,179.89</b>
Per Diem - Board			
5110 Per Diem - Board Meetings	2,950.00	3,187.50	-237.50
5111 Per Diem - Prof Meetings		875.01	-875.01
5114 Per Diem - NASBA Committees	400.00	0.00	400.00
5116 Per Diem - NCACPA Annual		237.51	-237.51
5117 Per Diem - NCACPA/Board		233.34	-233.34
5119 Per Diem - Miscellaneous		233.34	-233.34
<b>Total Per Diem - Board</b>	<b>3,350.00</b>	<b>4,766.70</b>	<b>-1,416.70</b>
Postage			
5340 Postage - Other	550.00	750.00	-200.00
5342 Postage - Business Reply	500.00	399.99	100.01
5343 Postage - Renewal	180.00	249.99	-69.99
5345 Postage - UPS	3,500.00	5,000.01	-1,500.01
<b>Total Postage</b>	<b>4,730.00</b>	<b>6,399.99</b>	<b>-1,669.99</b>
Printing			
5330 Printing - Other	1,224.49	1,125.00	99.49
5332 Printing - Certificates	570.50	874.94	-304.44
<b>Total Printing</b>	<b>1,794.99</b>	<b>1,999.94</b>	<b>-204.95</b>
Repairs & Maintenance			
5381 Maintenance - Copiers	895.88	624.99	270.89
5383 Maintenance - Postage	1,969.31	624.99	1,344.32
<b>Total Repairs &amp; Maintenance</b>	<b>2,865.19</b>	<b>1,249.98</b>	<b>1,615.21</b>
Salaries & Payroll Taxes			
5010 Staff Salaries	243,120.09	261,057.63	-17,937.54
5030 FICA Taxes	18,598.60	19,979.16	-1,380.56
<b>Total Salaries &amp; Payroll Taxes</b>	<b>261,718.69</b>	<b>281,036.79</b>	<b>-19,318.10</b>
Staff Travel			
5061 Staff Travel - Prof Mtgs	358.40	0.00	358.40
5071 Staff Travel - NASBA Regional	2,257.93	4,000.00	-1,742.07
5072 Staff Travel - NASBA ED/Legal	106.00	0.00	106.00
5075 Staff Travel - NCACPA Meetings		500.00	-500.00
<b>Total Staff Travel</b>	<b>2,722.33</b>	<b>4,500.00</b>	<b>-1,777.67</b>
Subscriptions/References			
5370 Subscriptions/References	65.00	4,000.00	-3,935.00
<b>Total Subscriptions/References</b>	<b>65.00</b>	<b>4,000.00</b>	<b>-3,935.00</b>
Supplies			

# North Carolina State Board of CPA Examiners

## Statement of Revenues & Expenses - Budget vs Actual

April - June, 2025

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
5350 Supplies - Office	1,550.45	1,775.01	-224.56
5351 Supplies - Copier		237.51	-237.51
5352 Supplies - Computer	735.00	237.51	497.49
5355 Expendable Equipment		1,250.01	-1,250.01
<b>Total Supplies</b>	<b>2,285.45</b>	<b>3,500.04</b>	<b>-1,214.59</b>
<b>Total Expenses</b>	<b>\$872,452.48</b>	<b>\$796,508.86</b>	<b>\$75,943.62</b>
NET OPERATING INCOME	<b>\$948,698.16</b>	<b>\$630,152.42</b>	<b>\$318,545.74</b>
Other Income			
8200 Rental Income	13,117.30	12,587.49	529.81
8250 Gift Card Revenue	5,000.00	5,000.00	0.00
Interest Income			
8500 Interest Income - MMAs	8,541.05	10,625.01	-2,083.96
8510 Interest Income - CDs	1,550.50	10,625.01	-9,074.51
<b>Total Interest Income</b>	<b>10,091.55</b>	<b>21,250.02</b>	<b>-11,158.47</b>
<b>Total Other Income</b>	<b>\$28,208.85</b>	<b>\$38,837.51</b>	<b>\$ -10,628.66</b>
NET OTHER INCOME	<b>\$28,208.85</b>	<b>\$38,837.51</b>	<b>\$ -10,628.66</b>
CHANGE IN NET ASSETS	<b>\$976,907.01</b>	<b>\$668,989.93</b>	<b>\$307,917.08</b>

# **LEGISLATIVE & RULEMAKING ITEMS**

None

# **NATIONAL ORGANIZATION ITEMS**

- A. NASBA Committee Updates
- B. Recap of NASBA Eastern Regional Meeting (discussion only, no handout)



## North Carolina State Board of Certified Public Accountant Examiners

June 23, 2025

Stephanie M. Saunders, CPA  
Nominating Committee Chair  
National Association of State Boards of Accountancy  
150 Fourth Avenue North, Suite 700  
Nashville, Tennessee 37219

Dear Ms. Saunders:

On behalf of the North Carolina State Board of CPA Examiners, I am pleased to recommend Dr. Kecia Williams Smith, Ph.D., CPA, for consideration as NASBA's 2025–2026 Middle-Atlantic Regional Director.

Dr. Smith was appointed to our Board in 2024 by Governor Roy Cooper and currently serves a term that extends through June 30, 2026. She brings to the Board a wealth of knowledge and leadership experience gained through her distinguished career in public accounting, audit regulation, and academia. These strengths have been instrumental in her contributions to the Board, where she currently chairs both the Professional Education and Applications Committee and the Audit Committee, and also serves on the Personnel Committee.

Beyond her service to our Board, Dr. Smith has held influential roles throughout her career. She has led high-profile accounting and auditing initiatives and been actively involved in strategic planning and leadership development at Deloitte, LLP and the Public Company Accounting Oversight Board (PCAOB). She continues to offer strategic insights as a member of Deloitte's Audit Quality Advisory Council and the PCAOB's Standards and Emerging Issues Advisory Group. In addition, she previously served on the Government Accountability Office (GAO) Accountability Advisory Council.

As an academic leader, Dr. Smith has made significant contributions to the profession through her teaching and mentorship. She has held faculty positions at Virginia Tech and currently serves as an Associate Professor and Director of the Master of Accountancy (MACC) Program and Center for Accounting Opportunities at North Carolina A&T State University.

Dr. Smith's depth of experience, commitment to the profession, and demonstrated leadership make her an outstanding candidate for NASBA's Board of Directors. Accordingly, the North Carolina State Board of CPA Examiners respectfully submits Dr. Kecia Williams Smith, Ph.D., CPA, as a nominee for the position of Middle-Atlantic Regional Director.

Sincerely,

*Bernita W. Demery, CPA*  
Bernita W. Demery, CPA  
President



## **Kecia Williams Smith, Ph.D., CPA**

[kawsmith@msn.com](mailto:kawsmith@msn.com) | [Google Scholar](#) | [LinkedIn](#) | 404-271-5560

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Dr. Kecia Williams Smith is a dynamic leader and audit expert with over 25 years of experience driving strategic results in public accounting, audit regulation, and academia. She is a skilled advisor to business organizations, not-for-profit entities, and regulators on regulatory compliance, corporate governance, change and transformation, and inclusivity. She frequently contributes her thought leadership to professional publications, podcasts, and conferences addressing topics such as audit regulation, auditor judgment, and financial accounting matters. Kecia brings deep corporate governance experience through her work with advisory boards and regulatory bodies, and she is qualified to serve on audit committees as a financial expert.

Kecia has led high-profile accounting and auditing initiatives throughout her career. At Deloitte LLP, she managed public company audit engagements in the technology, media, and telecommunications industry with high-level client engagement resulting in multiple awards for client service excellence. At the Public Company Accounting Oversight Board (PCAOB), she was involved in the implementation of the internal control over financial reporting auditing standard and spearheaded the creation of the Inspections Training Office. In both roles, she played an active role in strategic planning and leadership development. She currently serves as Associate Professor and Director of the Master of Accountancy (MACC) Program and Center for Accounting Opportunities at North Carolina A&T State University. Prior to her role at North Carolina A&T State University, she served on the accounting faculty at Virginia Tech.

Kecia currently provides strategic guidance through her roles on the North Carolina State Board of Certified Public Accountant (CPA) Examiners, Deloitte's Audit Quality Advisory Council, and the PCAOB Standards and Emerging Issues Advisory Group. She previously served on the Government Accountability Office (GAO) Accountability Advisory Council.

Holding a Ph.D. in Accounting from Texas A&M University and a Bachelor of Science in Accounting from North Carolina A&T State University, she combines academic rigor with real-world expertise. Kecia's research interests include audit regulation, audit quality, regulatory communications, auditor judgment and decision-making, and accounting diversity. She has published academic research in *Accounting, Organizations, and Society*, *Auditing: The Journal of Practice and Theory*, *Accounting Horizons*, *Issues in Accounting Education*, and *Current Issues in Auditing*.

Kecia is a CPA in North Carolina and Georgia and holds memberships in the American Institute of CPAs, North Carolina Association of CPAs, NABA, Inc., and the American Accounting Association. In 2022, she was recognized as one of AICPA/CPA Practice Advisor *25 Most Powerful Women in Accounting*. Her reputation as a strategic thinker and collaborator continues to position her as a sought-after advisor in corporate governance, audit quality, and accounting initiatives.

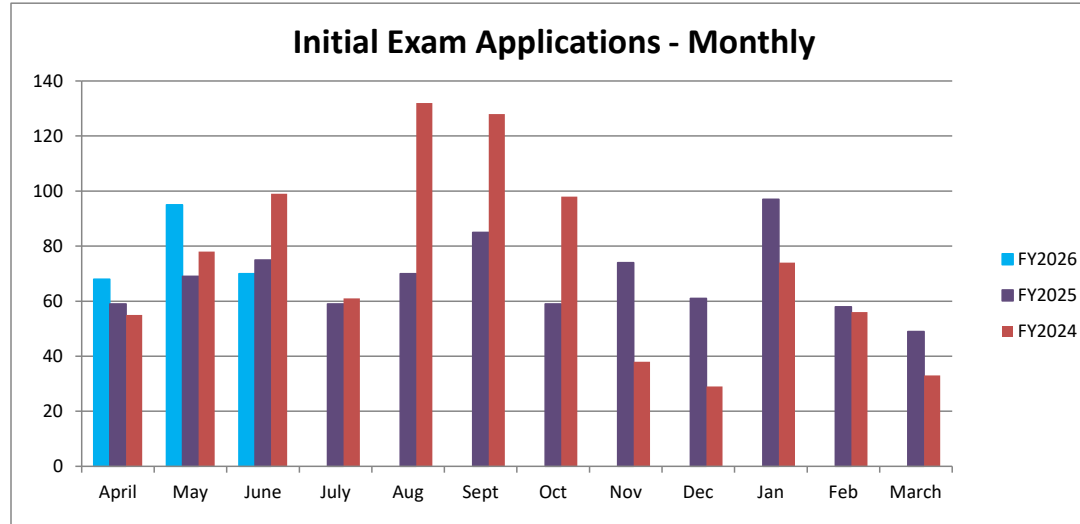


# **STATE & LOCAL ORGANIZATION ITEMS**

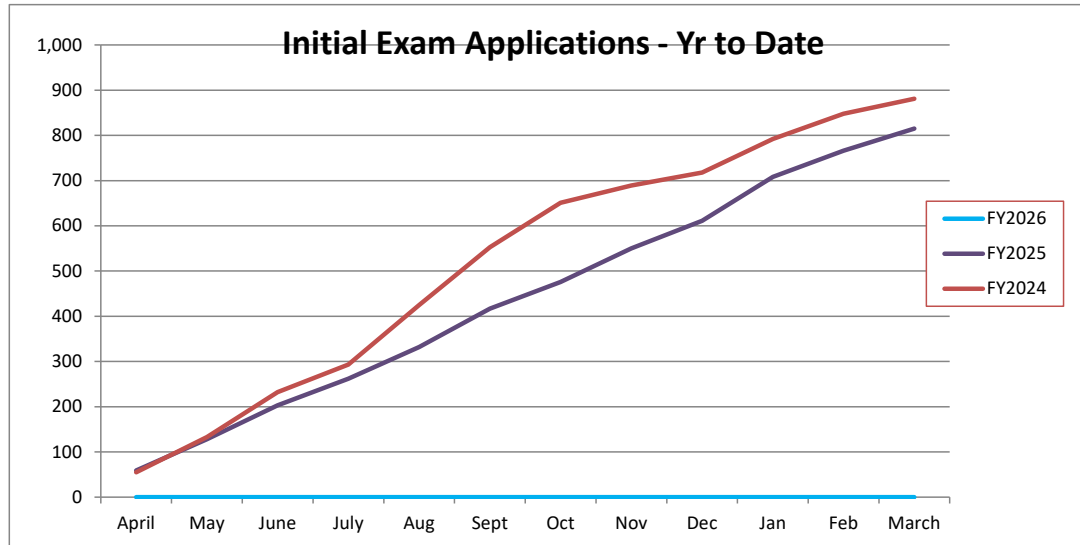
A. Joint CPE Task Force (discussion only, no handout)

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

Exam Applications					
IntEx	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	68	59	55	21	52
May	95	69	78	84	55
June	70	75	99	84	56
July	0	59	61	67	58
Aug	0	70	132	56	37
Sept	0	85	128	57	37
Oct	0	59	98	80	68
Nov	0	74	38	87	90
Dec	0	61	29	63	67
Jan	0	97	74	75	81
Feb	0	58	56	46	54
March	0	49	33	49	56
Avg	78	68	73	64	59



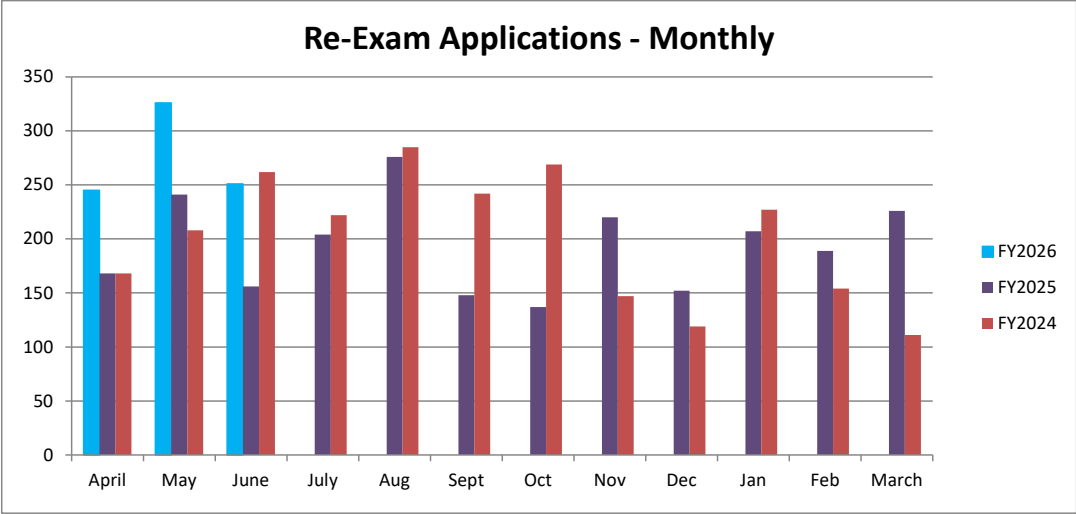
Exam Applications					
IntEx	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	68	59	55	21	52
May	163	128	133	105	107
June	233	203	232	189	163
July	233	262	293	256	221
Aug	233	332	425	312	258
Sept	233	417	553	369	295
Oct	233	476	651	449	363
Nov	233	550	689	536	453
Dec	233	611	718	599	520
Jan	233	708	792	674	601
Feb	233	766	848	720	655
March	233	815	881	769	711



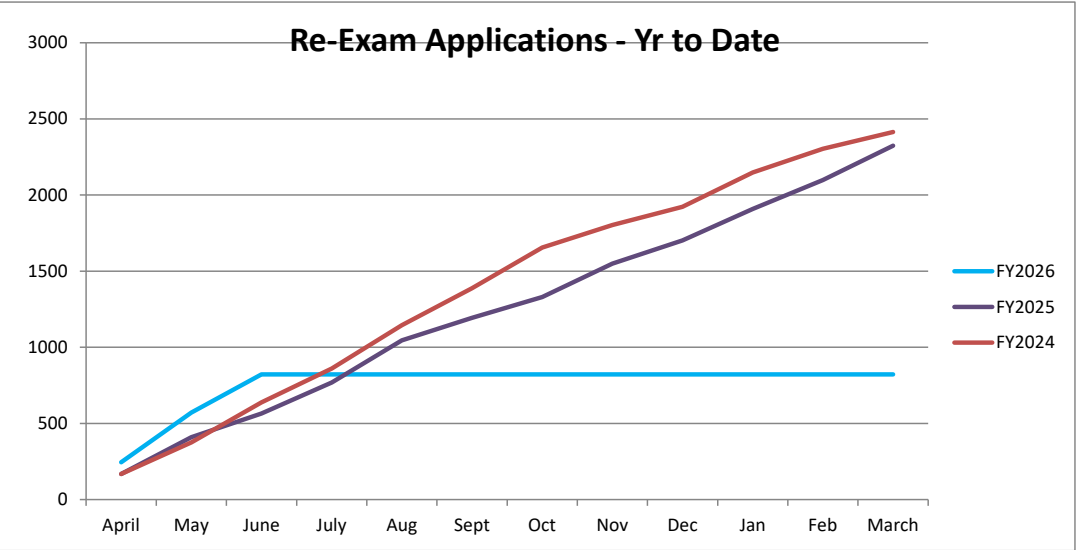
# NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Exam Applications					
Re-Ex	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	245	168	168	131	164
May	326	241	208	178	186
June	251	156	262	172	182
July	0	204	222	187	177
Aug	0	276	285	187	168
Sept	0	148	242	140	111
Oct	0	137	269	149	139
Nov	0	220	147	169	152
Dec	0	152	119	142	110
Jan	0	207	227	156	134
Feb	0	189	154	141	110
March	0	226	111	192	141

Avg	274	194	201	162	148
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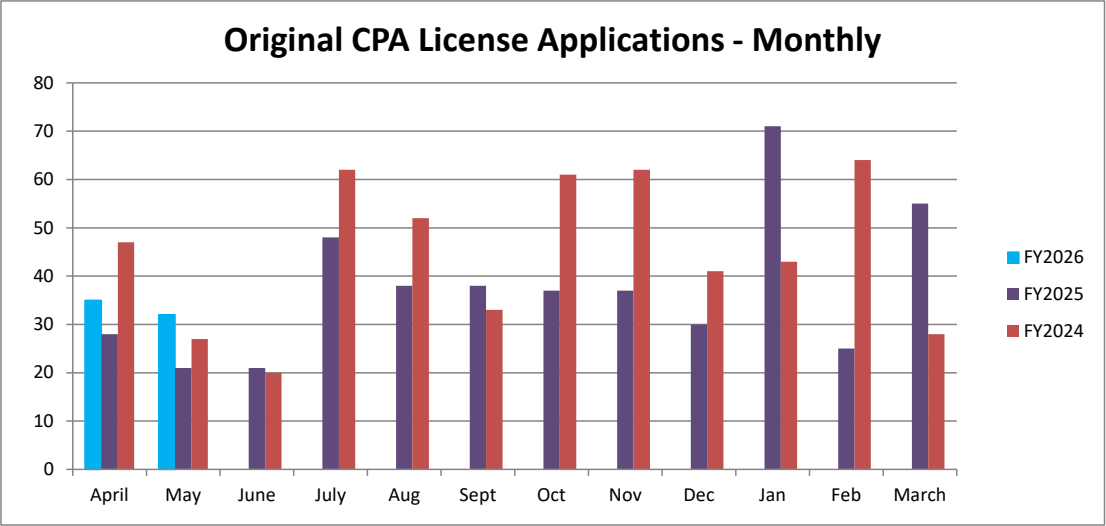


Exam Applications					
Re-Ex	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	245	168	168	131	164
May	571	409	376	309	350
June	822	565	638	481	532
July	822	769	860	668	709
Aug	822	1045	1145	855	877
Sept	822	1193	1387	995	988
Oct	822	1330	1656	1144	1127
Nov	822	1550	1803	1313	1279
Dec	822	1702	1922	1455	1389
Jan	822	1909	2149	1611	1523
Feb	822	2098	2303	1752	1633
March	822	2324	2414	1944	1774

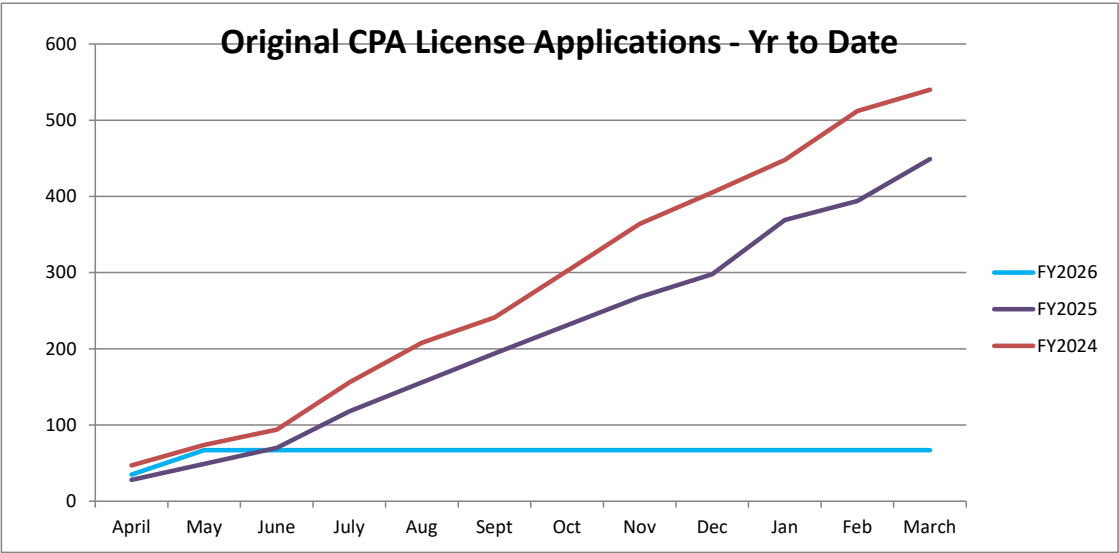


# NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

License Applications					
OrgL	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	35	28	47	44	41
May	32	21	27	39	50
June	0	21	20	22	0
July	0	48	62	50	75
Aug	0	38	52	57	31
Sept	0	38	33	30	42
Oct	0	37	61	34	46
Nov	0	37	62	47	48
Dec	0	30	41	38	32
Jan	0	71	43	44	60
Feb	0	25	64	32	47
March	0	55	28	40	30
Avg	22	37	45	40	42



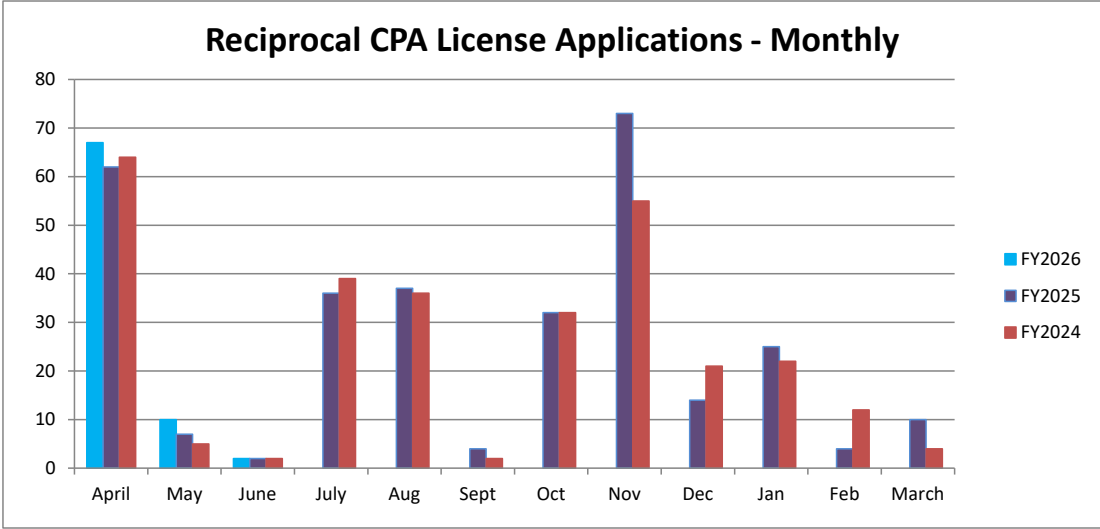
License Applications					
OrgL	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	35	28	47	44	41
May	67	49	74	83	91
June	67	70	94	105	91
July	67	118	156	155	166
Aug	67	156	208	212	197
Sept	67	194	241	242	239
Oct	67	231	302	276	285
Nov	67	268	364	323	333
Dec	67	298	405	361	365
Jan	67	369	448	405	425
Feb	67	394	512	437	472
March	67	449	540	477	502



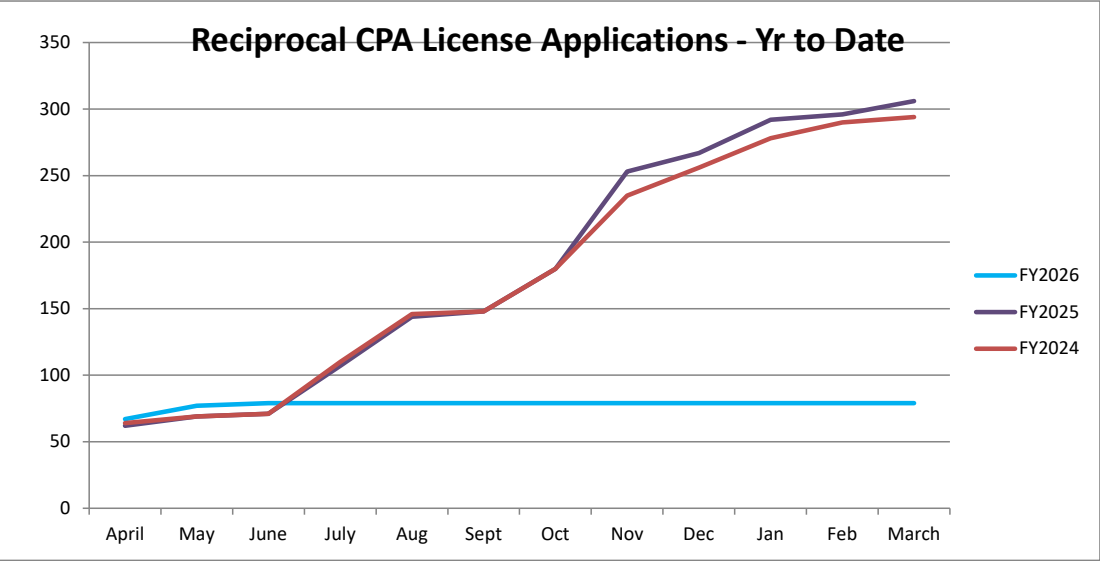
NC State Board of CPA Examiners  
Monthly and Year-to-Date Operational Metrics

License Applications					
Recp	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	67	62	64	81	55
May	10	7	5	8	7
June	2	2	2	3	1
July	0	36	39	50	39
Aug	0	37	36	24	37
Sept	0	4	2	1	2
Oct	0	32	32	57	47
Nov	0	73	55	67	74
Dec	0	14	21	15	27
Jan	0	25	22	30	33
Feb	0	4	12	9	11
March	0	10	4	11	7

Avg	26	26	25	30	28
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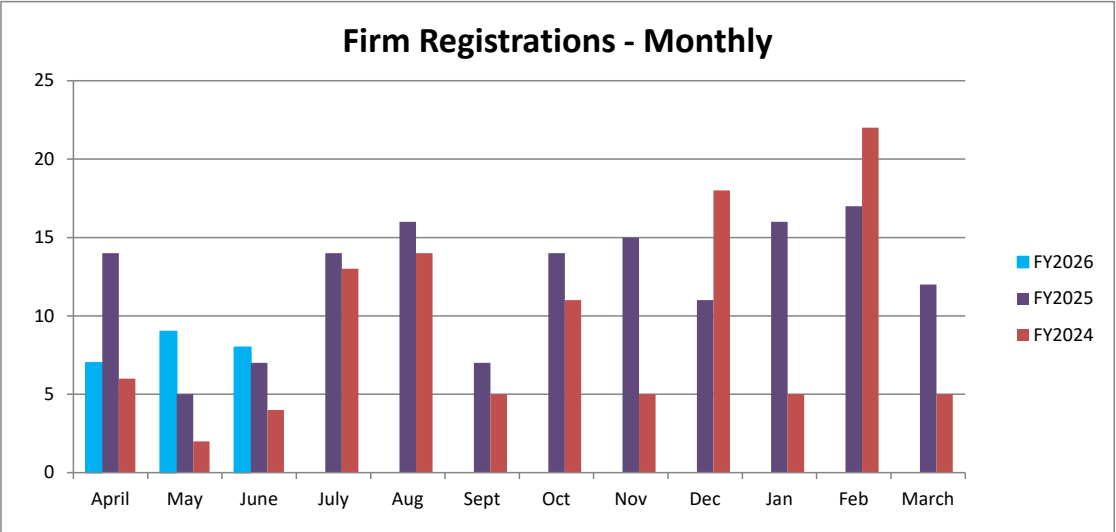


License Applications					
Recp	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	67	62	64	81	55
May	77	69	69	89	62
June	79	71	71	92	63
July	79	107	110	142	102
Aug	79	144	146	166	139
Sept	79	148	148	167	141
Oct	79	180	180	224	188
Nov	79	253	235	291	262
Dec	79	267	256	306	289
Jan	79	292	278	336	322
Feb	79	296	290	345	333
March	79	306	294	356	340

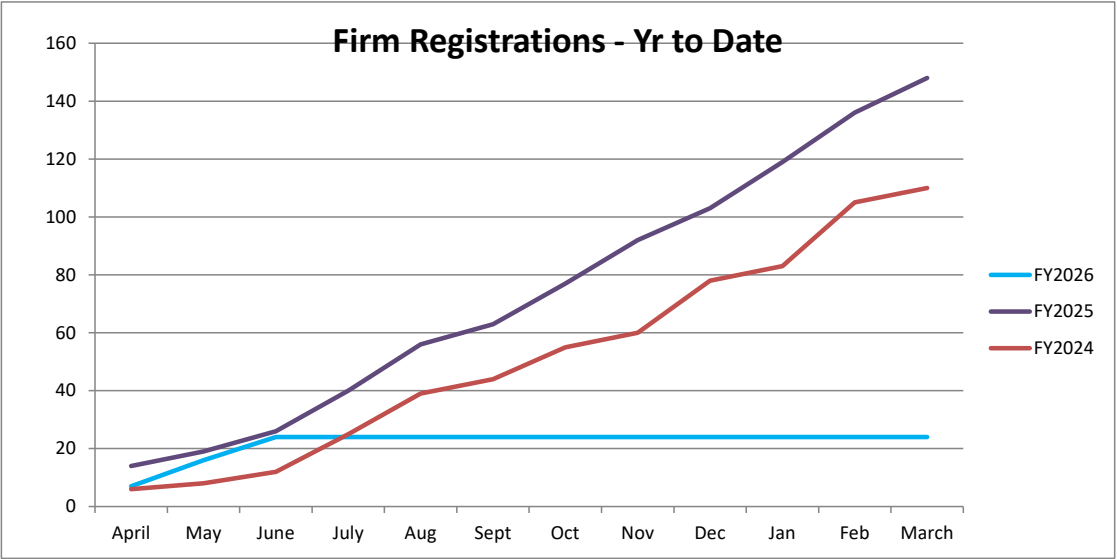


# NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Firm Registration					
Firm	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	7	14	6	7	7
May	9	5	2	4	4
June	8	7	4	11	11
July	0	14	13	15	15
Aug	0	16	14	10	10
Sept	0	7	5	6	6
Oct	0	14	11	4	4
Nov	0	15	5	12	12
Dec	0	11	18	25	25
Jan	0	16	5	15	15
Feb	0	17	22	7	7
March	0	12	5	8	8
Avg	8	12	9	10	10



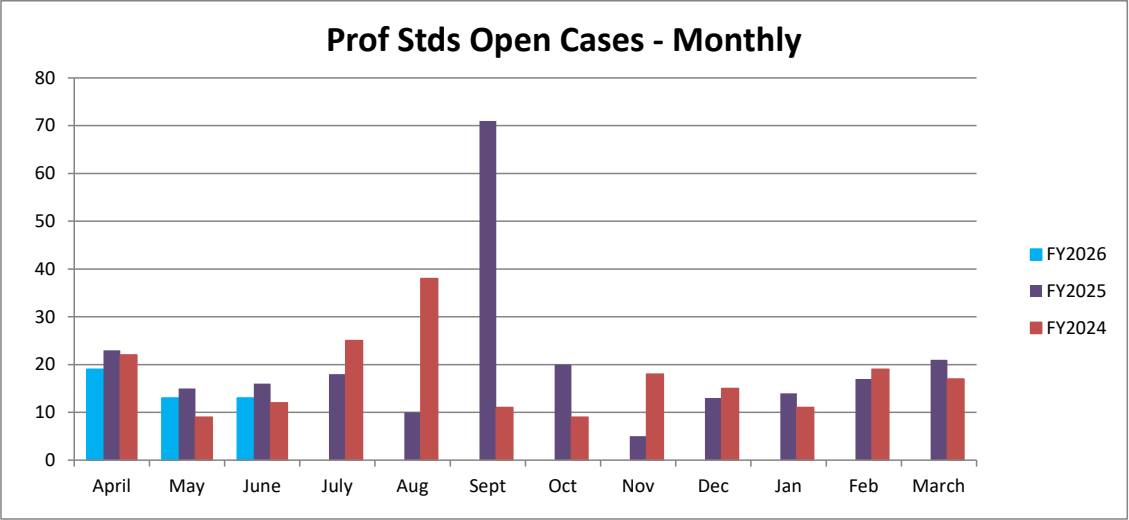
Firm Registration					
Firm	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	7	14	6	7	7
May	16	19	8	11	11
June	24	26	12	22	22
July	24	40	25	37	37
Aug	24	56	39	47	47
Sept	24	63	44	53	53
Oct	24	77	55	57	57
Nov	24	92	60	69	69
Dec	24	103	78	94	94
Jan	24	119	83	109	109
Feb	24	136	105	116	116
March	24	148	110	124	124



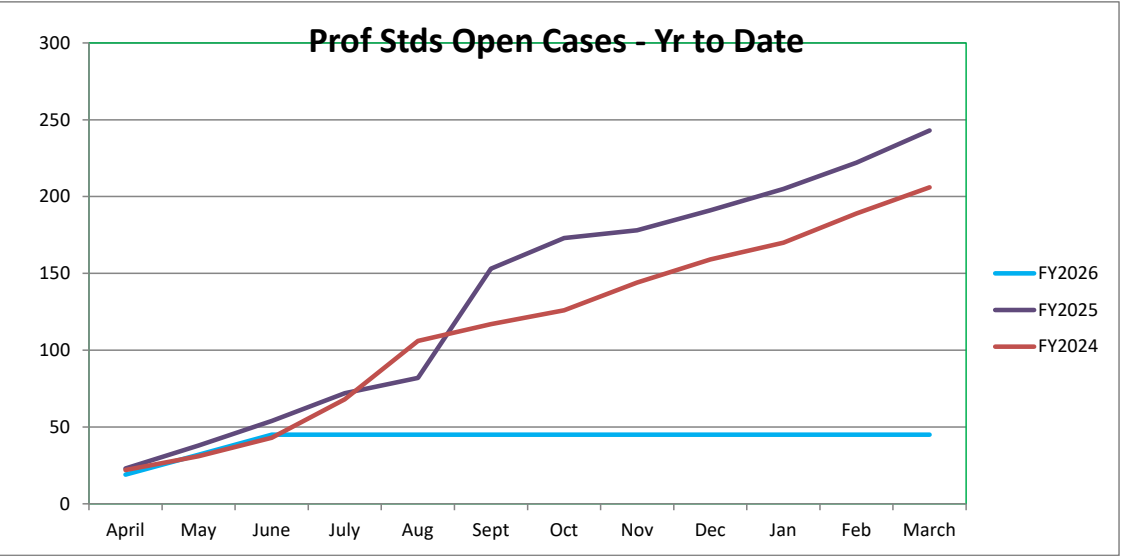
# NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Prf Stds Cases					
Open	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	19	23	22	21	9
May	13	15	9	21	8
June	13	16	12	35	37
July	0	18	25	25	18
Aug	0	10	38	35	18
Sept	0	71	11	24	13
Oct	0	20	9	24	19
Nov	0	5	18	7	21
Dec	0	13	15	23	11
Jan	0	14	11	14	31
Feb	0	17	19	12	33
March	0	21	17	41	38

Avg	23	20	17	24	21
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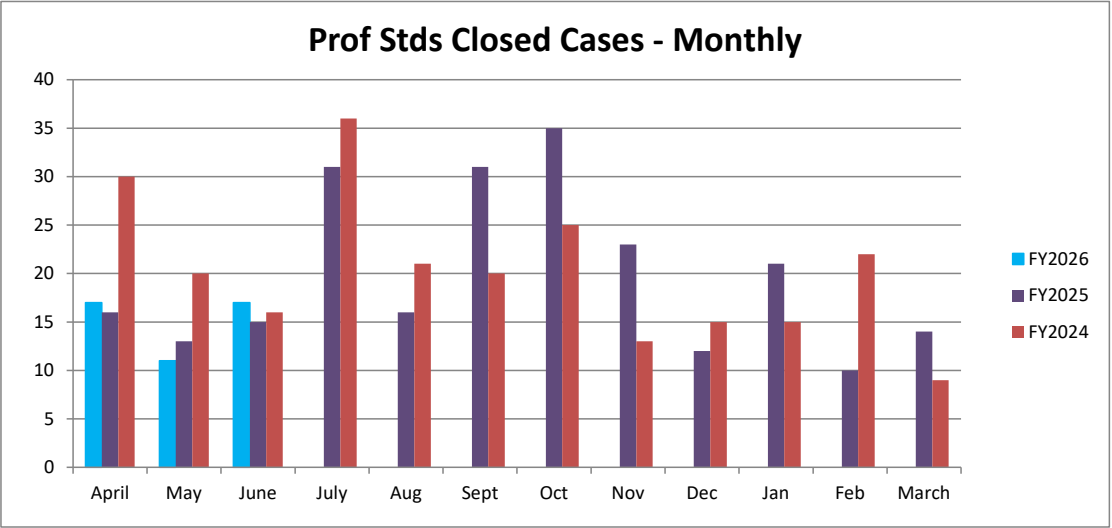


Prf Stds Cases					
Open	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	19	23	22	21	9
May	32	38	31	42	17
June	45	54	43	77	54
July	45	72	68	102	72
Aug	45	82	106	137	90
Sept	45	153	117	161	103
Oct	45	173	126	185	122
Nov	45	178	144	192	143
Dec	45	191	159	215	154
Jan	45	205	170	229	185
Feb	45	222	189	241	218
March	45	243	206	282	256

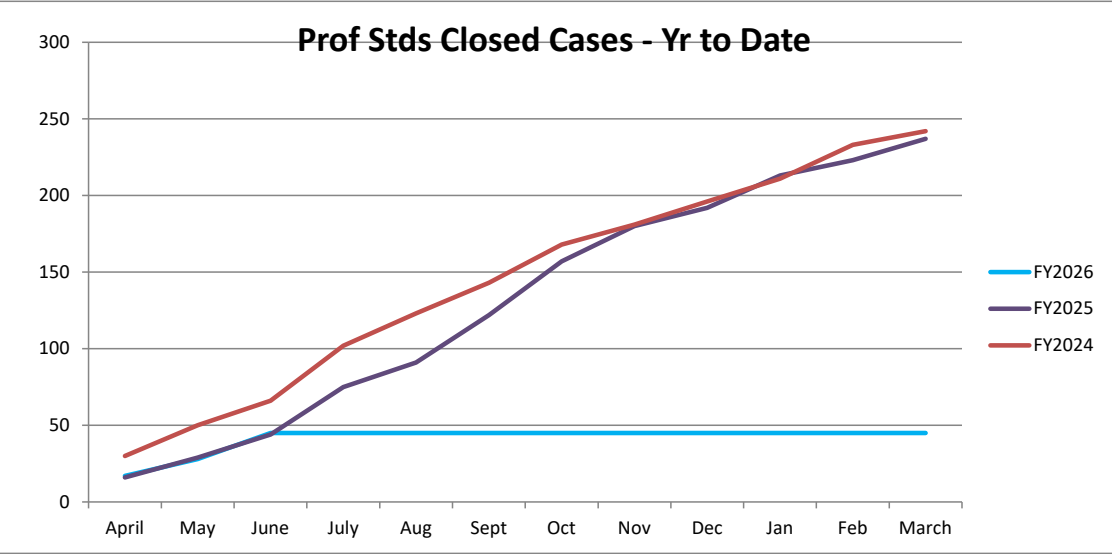


# NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Prf Stds Cases					
Closed	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	17	16	30	38	23
May	11	13	20	19	4
June	17	15	16	15	17
July	0	31	36	19	21
Aug	0	16	21	21	18
Sept	0	31	20	21	35
Oct	0	35	25	12	17
Nov	0	23	13	19	14
Dec	0	12	15	33	9
Jan	0	21	15	22	18
Feb	0	10	22	21	29
March	0	14	9	25	23
Avg	15	20	20	22	19



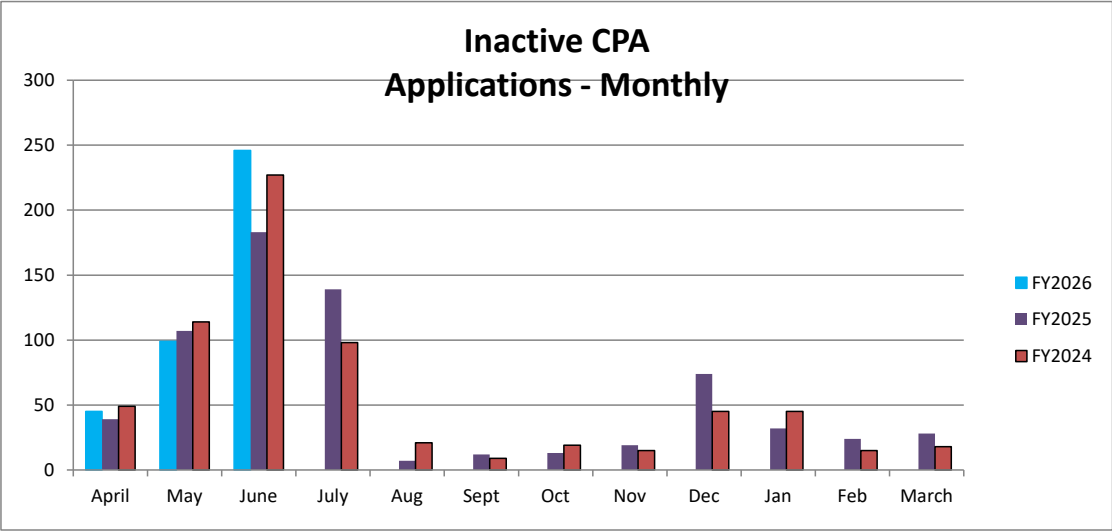
Prf Stds Cases					
Closed	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	17	16	30	38	23
May	28	29	50	57	27
June	45	44	66	72	44
July	45	75	102	91	65
Aug	45	91	123	112	83
Sept	45	122	143	133	118
Oct	45	157	168	145	135
Nov	45	180	181	164	149
Dec	45	192	196	197	158
Jan	45	213	211	219	176
Feb	45	223	233	240	205
March	45	237	242	265	228



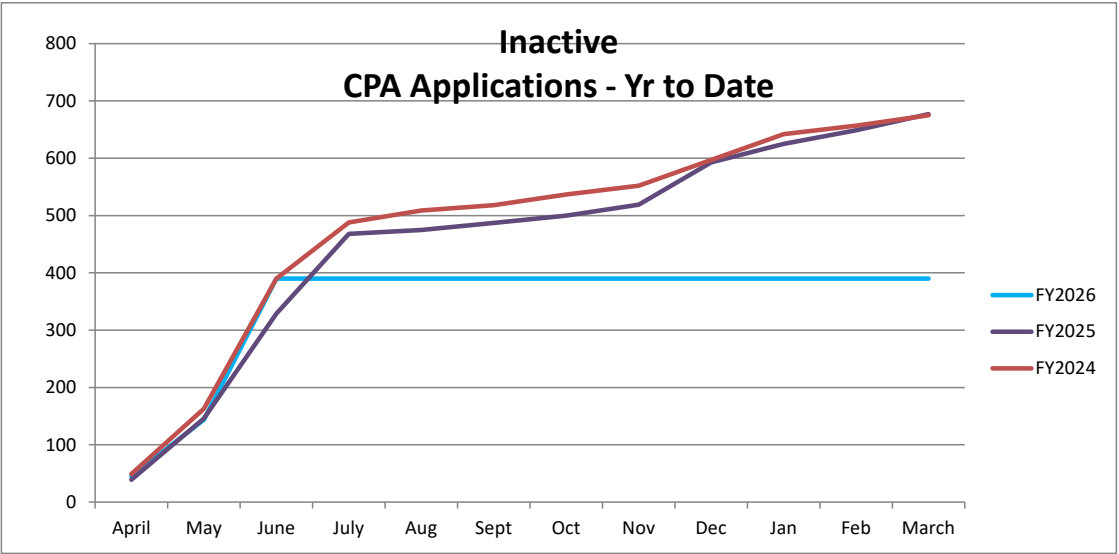


# NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Inactive Applications					
InAct	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	45	39	49	30	23
May	99	107	114	67	54
June	246	183	227	309	281
July	0	139	98	98	105
Aug	0	7	21	14	18
Sept	0	12	9	7	10
Oct	0	13	19	9	21
Nov	0	19	15	25	29
Dec	0	74	45	52	59
Jan	0	32	45	78	69
Feb	0	24	15	18	19
March	0	28	18	19	32
Avg	130	56	56	61	60

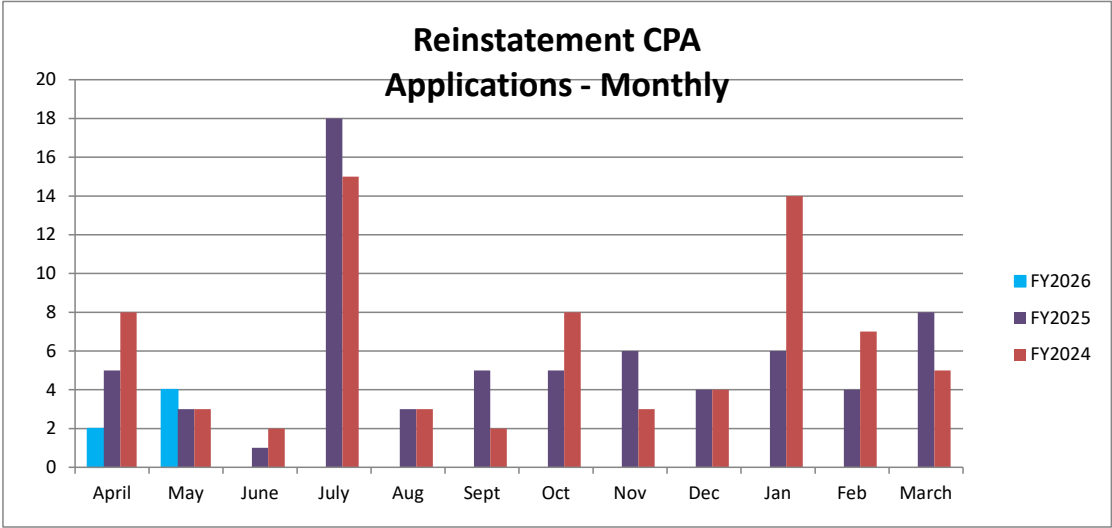


Inactive Applications					
InAct	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	45	39	49	30	23
May	144	146	163	97	77
June	390	329	390	406	358
July	390	468	488	504	463
Aug	390	475	509	518	481
Sept	390	487	518	525	491
Oct	390	500	537	534	512
Nov	390	519	552	559	541
Dec	390	593	597	611	600
Jan	390	625	642	689	669
Feb	390	649	657	707	688
March	390	677	675	726	720

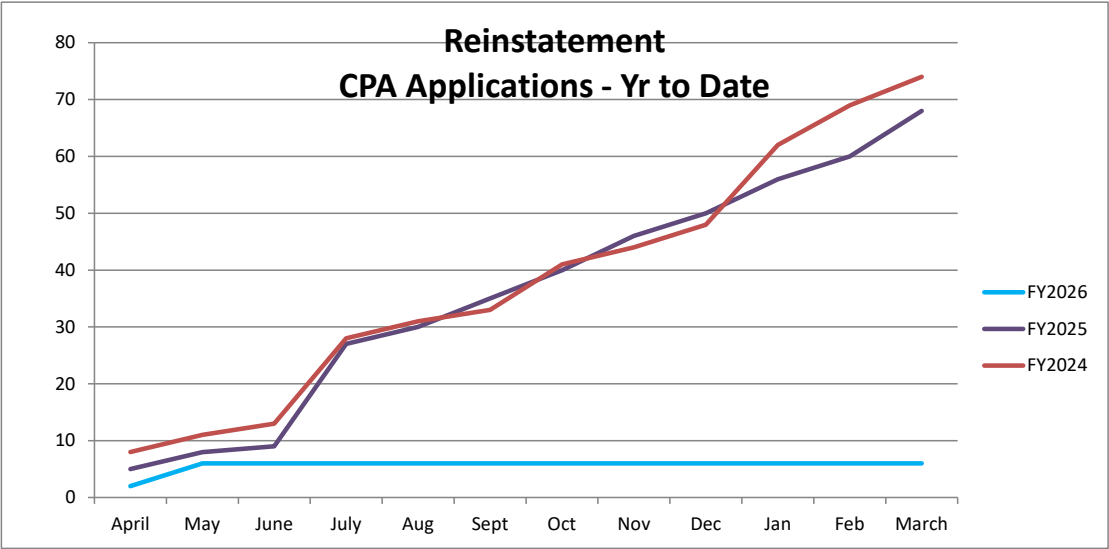


**NC State Board of CPA Examiners**  
**Monthly and Year-to-Date Operational Metrics**

Reinstatement Applications					
Re-Inst	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	2	5	8	8	6
May	4	3	3	6	1
June	0	1	2	3	0
July	0	18	15	12	13
Aug	0	3	3	8	2
Sept	0	5	2	6	4
Oct	0	5	8	5	7
Nov	0	6	3	5	6
Dec	0	4	4	5	7
Jan	0	6	14	7	6
Feb	0	4	7	3	6
March	0	8	5	4	5
Avg	2	6	6	6	5

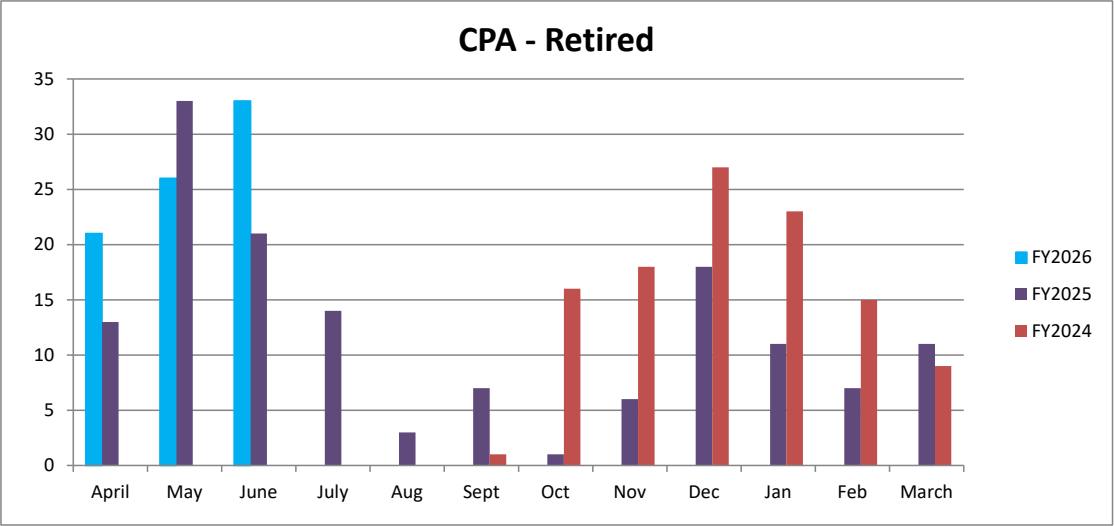


Reinstatement Applications					
Re-Inst	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	2	5	8	8	6
May	6	8	11	14	7
June	6	9	13	17	7
July	6	27	28	29	20
Aug	6	30	31	37	22
Sept	6	35	33	43	26
Oct	6	40	41	48	33
Nov	6	46	44	53	39
Dec	6	50	48	58	46
Jan	6	56	62	65	52
Feb	6	60	69	68	58
March	6	68	74	72	63



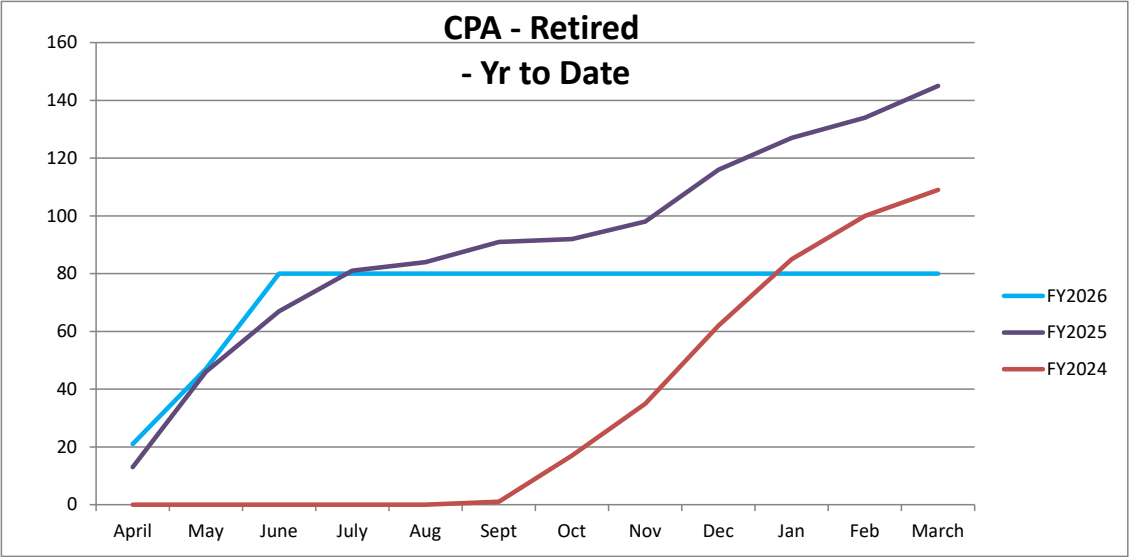
# NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

CPA-Retired					
Count	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	21	13	0	0	0
May	26	33	0	0	0
June	33	21	0	0	0
July	0	14	0	0	0
Aug	0	3	0	0	0
Sept	0	7	1	0	0
Oct	0	1	16	0	0
Nov	0	6	18	0	0
Dec	0	18	27	0	0
Jan	0	11	23	0	0
Feb	0	7	15	0	0
March	0	11	9	0	0
Avg	27	21	9	0	0



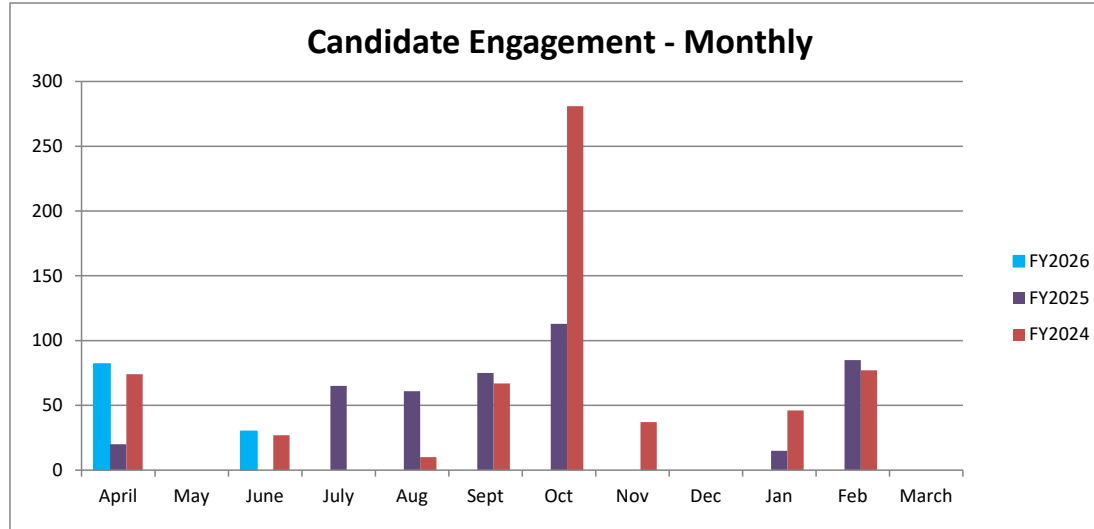
Began Sept 2023

CPA Retired					
Count	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	21	13	0	0	0
May	47	46	0	0	0
June	80	67	0	0	0
July	80	81	0	0	0
Aug	80	84	0	0	0
Sept	80	91	1	0	0
Oct	80	92	17	0	0
Nov	80	98	35	0	0
Dec	80	116	62	0	0
Jan	80	127	85	0	0
Feb	80	134	100	0	0
March	80	145	109	0	0



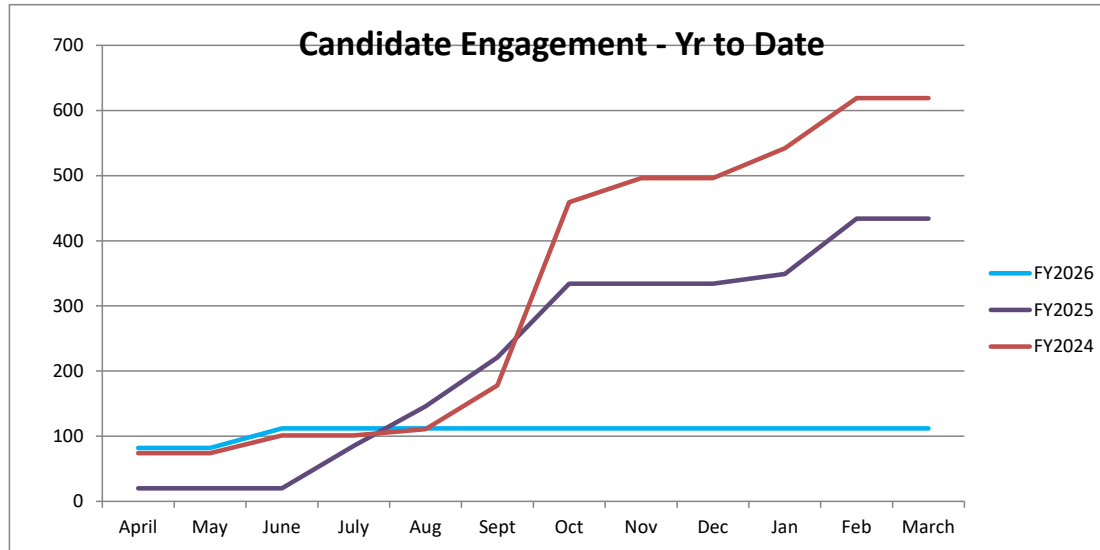
## NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Candidate Engagement*					
Count	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	82	20	74	0	0
May	0	0	0	0	0
June	30	0	27	0	0
July	0	65	0	0	0
Aug	0	61	10	15	0
Sept	0	75	67	130	0
Oct	0	113	281	139	0
Nov	0	0	37	53	0
Dec	0	0	0	0	0
Jan	0	15	46	0	0
Feb	0	85	77	70	0
March	0	0	0	61	0
Avg	37	36	77	39	0



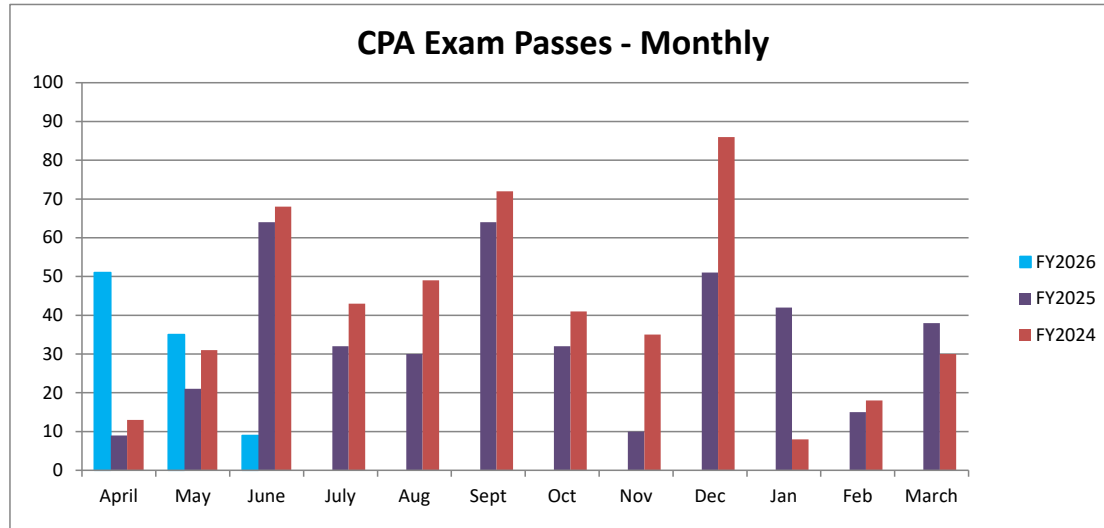
\* Candidate Presentations as scheduled in concert with needs of various campuses, not including instructors and staff  
Started tracking 8/22

Candidate Engagement					
Count	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	82	20	74	0	0
May	82	20	74	0	0
June	112	20	101	0	0
July	112	85	101	0	0
Aug	112	146	111	15	0
Sept	112	221	178	145	0
Oct	112	334	459	284	0
Nov	112	334	496	337	0
Dec	112	334	496	337	0
Jan	112	349	542	337	0
Feb	112	434	619	407	0
March	112	434	619	468	0



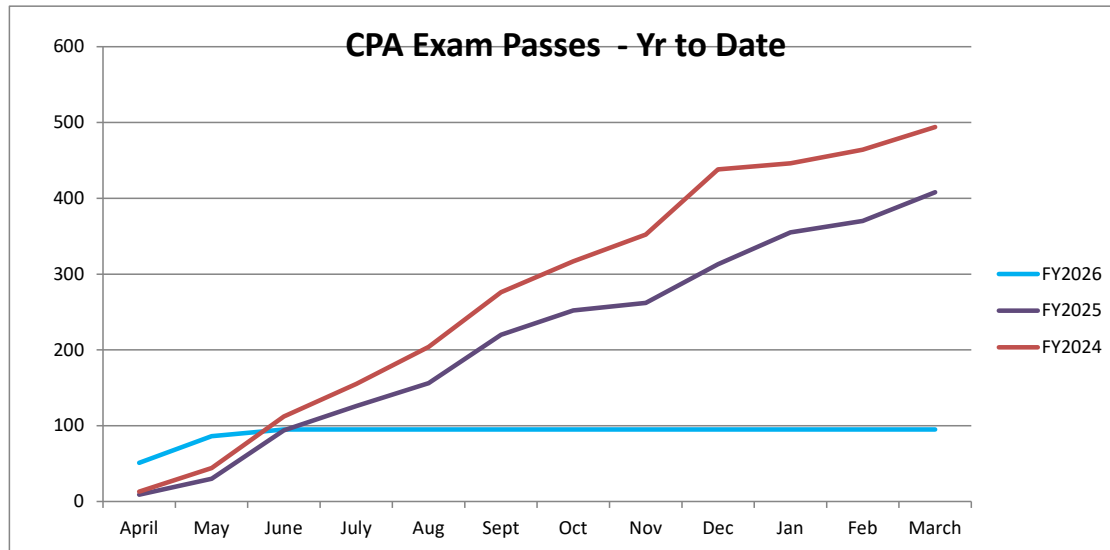
## NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Exam Passes					
Count	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	51	9	13	12	15
May	35	21	31	26	32
June	9	64	68	46	48
July	0	32	43	29	49
Aug	0	30	49	51	35
Sept	0	64	72	51	55
Oct	0	32	41	30	32
Nov	0	10	35	36	39
Dec	0	51	86	48	52
Jan	0	42	8	35	19
Feb	0	15	18	21	19
March	0	38	30	32	25
Avg	32	34	62	35	35



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

Exam Passes					
Count	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	51	9	13	12	15
May	86	30	44	38	47
June	95	94	112	84	95
July	95	126	155	113	144
Aug	95	156	204	164	179
Sept	95	220	276	215	234
Oct	95	252	317	245	266
Nov	95	262	352	281	305
Dec	95	313	438	329	357
Jan	95	355	446	364	376
Feb	95	370	464	385	395
March	95	408	494	417	420



Exam Applications			Certificate Applications			CPA Firm Registrations		Professional Stds Cases					Inactive		Reinstatement		CPA - Retired		Candidate Eng		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	149	27	31	145	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	6	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															

Exam Applications			Certificate Applications			CPA Firm Registrations		Professional Stds Cases					Inactive		Reinstatement		CPA - Retired		Candidate Eng		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	4	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	19	
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	25	
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	132	135	24	12	147	Oct-22	9	Oct-22	5	Oct-22	0	Oct-22	139	Oct-22	30
Nov-22	87	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	63	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	68	
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	43	
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	156	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	32	
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	10	
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	51	
Jan-25	97	207	Jan-25	71	25	Jan-25	16	Jan-25	87	14	21	80	Jan-25	32	Jan-25	6	Jan-25	11	Jan-25	15	Jan-25	42	
Feb-25	58	189	Feb-25	25	4	Feb-25	17	Feb-25	80	17	10	87	Feb-25	24	Feb-25	4	Feb-25	7	Feb-25	85	Feb-25	15	
Mar-25	49	226	Mar-25	55	10	Mar-25	12	Mar-25	87	21	14	94	Mar-25	28	Mar-25	8	Mar-25	11	Mar-25	0	Mar-25	38	
Apr-25	68	245	Apr-25	35	67	Apr-25	7	Apr-25	94	19	17	96	Apr-25	45	Apr-25	2	Apr-25	21	Apr-25	82	Apr-25	51	
May-25	95	326	May-25	32	10	May-25	9	May-25	96	13	11	98	May-25	99	May-25	4	May-25	26	May-25	0	May-25	35	
Jun-25	70	251	Jun-25	0	2	Jun-25	8	Jun-25	98	13	17	94	Jun-25	246	Jun-25	0	Jun-25	33	Jun-25	30	Jun-25	9	
Jul-25	0	0	Jul-25	0	0	Jul-25	0	Jul-25	94	0	0	94	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	94	0	0	94	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	94	0	0	94	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	94	0	0	94	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	94	0	0	94	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	94	0	0	94	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	94	0	0	94	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	94	0	0	94	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	94	0	0	94	Mar-26	0	Mar-26	0	Mar-26	0	Mar-26				



## North Carolina State Board of Certified Public Accountant Examiners

### Executive Staff Report

#### Upcoming NASBA Annual Meeting

Date: October 26-29, 2025  
Location: Sheraton Grand Chicago, Chicago, IL  
301 East North Water Street  
Chicago, IL 60611

The meeting registration will open soon, as will the reservation link for hotel accommodations. The hotel reservation deadline is September 15, 2025. Additional information will be shared as it becomes available.

#### Individual CPA Certificate Renewal

Individual CPA certificate renewal opened on April 1. In addition to sharing details in our newsletter, we've sent multiple email reminders to all active and retired CPAs and are actively posting updates on our website and social media channels. As of mid-morning on July 14, 284 individuals have not renewed their CPA license. The final deadline is July 31.





## North Carolina State Board of Certified Public Accountant Examiners

### Recognition of NC CPA Licensure Milestones

Name	License Issued
Charles I. Bunn Jr., #8630	07/1975
Robert Preston Clark, #8632	07/1975
Michelle McConnell Harris, #8637	07/1975
James Arthur Lucas Jr., #8625	07/1975
Christopher Bland Taylor, #8645	07/1975

Name	License Issued
Samuel Alexander Boyce, #2862	1/1967
Thomas Henry Elam, #2907	2/1967
Leon Edward Trexler, #2923	2/1967
Dallas Scott Lane, #2931	3/1967
Henry Donald Scott, #2935	4/1967
Richard Putney Jones, #2956	7/1967
Coleman DeVane Ross, 2959	7/1967