

Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • nccpaboard.gov • No. 7-2025

New Law Creates Additional Pathway to NC CPA Licensure

A new law signed by Governor Josh Stein will expand opportunities for aspiring North Carolina CPAs. The legislation, which takes effect on January 1, 2026, introduces an additional pathway to CPA licensure aimed at strengthening the accounting profession's workforce.

Senate Bill 321, the Accounting Workforce Development Act, was championed by the North Carolina Association of CPAs (NCACPA). It allows individuals to become licensed CPAs in North Carolina by passing the Uniform CPA Exam, earning a bachelor's degree with a concentration in accounting, and completing two years of accounting experience under the supervision of a licensed CPA.

"We are proud to have worked collaboratively with state leaders to ensure North Carolina's families and businesses continue to have access to the financial expertise they need now and in the future."

Mark Sotichack, CPA
NCACPA CEO

"This bill strengthens our state's accounting talent pipeline by rewarding experience and opening an additional pathway to licensure," said Governor Stein during the signing ceremony in Raleigh on July 1, 2025.

"For more than two decades, candidates for CPA licensure had to earn a bachelor's degree plus another 30 credit hours—essentially an extra year of college—as well as complete one year of professional experience and pass the rigorous CPA Exam. For many students, the added cost and time of the education component created a barrier that deterred them from pursuing licensure."

Importantly, this legislation does not replace the existing licensure pathways. Instead, it adds a third option (see the chart on the following page) that offers greater flexibility while upholding the profession's rigorous standards.

"Senate Bill 321 represents thoughtful, forward-looking reform that addresses one of the most pressing challenges facing our profession: the shrinking CPA pipeline," said NCACPA Board Chair Kelly Puryear, CPA.

"This reform maintains our profession's high standards while making the path more accessible, affordable, and practical. It opens doors for capable, motivated students and strengthens the pipeline of talent needed to serve our businesses, communities, and economy."

Excerpted from NCACPA Announcement, 07/01/2025.



In This Issue

FAQs: Accounting Workforce Development Act.....	2
Final CPA Certificate Renewal Deadline	3
CPA Licensure Milestones	3
CPA Certificates Issued.....	3
Hot Topics in the Profession.....	4
Disciplinary Action	5
CPA Certificate Reclassifications.....	6
CPE Audit Orders	8
Exam Fees Effective August 2, 2025	9

Published by the North Carolina State
Board of CPA Examiners

Tel: 919.733.4222

Fax: 919.733.4209

Web: nccpaboard.gov

PO Box 12827

Raleigh NC 27605-2827



Pathways to NC CPA Licensure

	Pathway 1 (Existing)	Pathway 2 (Existing)	Pathway 3 (Effective 01/01/2026)
Education	Bachelor's degree or higher; concentration in accounting; 24 semester hours in courses that meet the fields of study requirement	Master's degree or higher; concentration in accounting	Bachelor's degree or higher; concentration in accounting
Uniform CPA Exam	Successful completion of the Exam with a score of 75 or higher on each section	Successful completion of the Exam with a score of 75 or higher on each section	Successful completion of the Exam with a score of 75 or higher on each section
Professional Experience	One year of accounting experience under the direct supervision of a licensed CPA	One year of accounting experience under the direct supervision of a licensed CPA	Two years of accounting experience under the direct supervision of a licensed CPA

This chart does not show all requirements for NC CPA licensure that an applicant must meet. For a complete list of requirements, please refer to the [Board's website](#).



FAQs: Accounting Workforce Development Act

Q: Does this new law change the requirements to take the CPA Exam in North Carolina?

A: No. This legislation only changes the education and experience requirements to become licensed as a CPA in North Carolina. It does not affect the qualifications to sit for the CPA Exam.

Q: Have any other requirements for licensure, like completing the NC Accountancy Law course, changed because of the changes to NCGS 93-12(5)?

A: No. The Accounting Workforce Development Act only changes the education and experience requirements for NC CPA licensure. The other requirements, such as moral character references, a background check, and the completion of the NC Accountancy law course, have not changed.

Q: So, did the legislation eliminate the 150 semester hour education requirement?

A: No, the legislation did not eliminate the 150 semester hour option. Effective January 1, 2026, a third pathway to NC CPA licensure will be available. This new option allows candidates to qualify without completing the 150 semester hours or obtaining a master's degree. The 150-hour route will still remain as one of the available paths to licensure. (See the table above for details.)

Q: Does this mean I don't need a master's in accounting (or any other subject) to become a CPA in North Carolina?

A: That's correct. A master's degree is not required to become licensed as a CPA in North Carolina.

Q: I don't see the bachelor's degree plus two years of experience option on your website. Why not?

A: The new option—passing the CPA Exam, having a bachelor's degree, a concentration in accounting, and two years of accounting experience under the supervision of a licensed CPA—goes into effect on January 1, 2026.

The Board's website will be updated later this year to reflect the change. Updating the rules (Administrative Code) is a formal process involving the Office of Administrative Hearings (OAH); the Board is actively working through this process to revise the relevant rules.

Q: If I currently have a bachelor's degree, a concentration in accounting, two years of accounting experience under a licensed CPA, passed the Exam, and I've met the other requirements, can I apply for my CPA license now?

A: No. If you want to apply using the new "bachelor's + two" option, you must wait until at least January 1, 2026, to submit your CPA license application to the Board.

Final CPA Certificate Renewal Deadline

On July 1, 2025, the Board notified almost 1,000 North Carolina CPAs that failure to renew their CPA certificate or submit a request for inactive status by July 31, 2025, would result in automatic forfeiture of their CPA certificate under [NCGS 93-12\(15\)](#).

If you received a late renewal letter (Letter of Demand), please:

1. [Log in to your dashboard account](#) and confirm your certificate expiration date is June 30, 2026. If it is, or your status is inactive, no further action is needed.
2. If the certificate expiration date is not **June 30, 2026**, click the "Renew" button next to your license to complete the renewal and submit your payment.
3. If you do not wish to renew, please submit an [inactive status request online, by email, or by mail](#) postmarked no later than July 31, 2025.

Please contact the Board office at (919) 733-4222 if you have questions about completing the renewal or submitting a request for inactive status.



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

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



Congratulations

CPA CERTIFICATES ISSUED

On June 23, 2025, the Board approved the following individuals for North Carolina CPA licensure:

Kathleen Elizabeth Doughty
Claire Elizabeth Tannehill

Board Honors Milestone CPA



On June 23, 2025, the Board honored Arthur T. High, CPA (center), for 59 years of North Carolina CPA licensure. Vice President Jodi K. Kruse, CPA (in black jacket), presented Mr. High with a Certificate of Recognition and thanked him for his service to the profession. Mr. High's son, Thomas High Jr., CPA; his grandsons, Austin and Thomas; and his daughter-in-law, Erika High, attended the meeting with him.



Hot Topics in the Profession

Insights from the NASBA Eastern Regional Meeting

At the recent NASBA Eastern Regional Meeting, NASBA leaders and representatives from boards of accountancy gathered to address the key forces reshaping the CPA profession. From the impact of cutting-edge technology to evolving licensure pathways, here's a look at the key topics that are steering the profession toward new horizons.

Embracing Artificial Intelligence in the CPA World

Artificial Intelligence (AI) continues to dominate discussions in the CPA industry, especially following a year marked by heightened legislative attention and increased AI integration in the workplace. As AI transforms everything from audit processes to data analysis, stakeholders are focusing on how firms and regulators can adapt to these changes. Expect a growing emphasis on leveraging AI tools to improve efficiency, reduce human error, and drive innovation in accounting practices.

The Rise of Private Equity & Alternative Firm Structures

The CPA profession is witnessing a significant shift as private equity firms take an active interest in firms of all sizes, not just the most prominent players. This trend is influencing how firms operate, how CPAs define their roles, and whether they choose to display the CPA designation. Additionally, the rise of alternative structures, such as Employee Stock Ownership Plans (ESOPs), highlights the growing demand for practice models that balance expansion with maintaining control and public trust.

A New Chapter for the CPA Exam: Meeting Modern Demands

Attendees received a comprehensive update on the redesigned CPA Exam, which was rolled out in January 2024. The new format introduced three specialized discipline sections (BAR, ISC, TCP) alongside the core sections (AUD, FAR, REG). Early feedback indicates that the new structure aligns

more closely with the evolving roles of CPAs, particularly in a tech-driven world. However, there's recognition that additional support may be needed to ensure candidates are adequately prepared for the new Exam requirements.

Modernizing Licensure with the Uniform Accountancy Act

A significant highlight of the meeting was the revision of the NASBA/AICPA Uniform Accountancy Act (UAA), which now includes an additional licensure pathway for candidates with a bachelor's degree in accounting and two years of professional experience, therefore expanding access to the CPA credential.

So far, about 30 boards of accountancy have either introduced or enacted regulations to allow this additional CPA licensure pathway. Earlier this month, North Carolina Governor Josh Stein signed SB 321, the Accounting Workforce Development Act, into law with an effective date of January 1, 2026. (*See front page and page 2*).

While this new licensure pathway represents a significant step toward enhanced flexibility in obtaining a CPA license, the Board will not lose sight of the need for public protection and professional mobility for NC CPAs.

Looking Ahead: Flexibility, Innovation, and Opportunity

The discussions at the Eastern Regional Meeting reaffirmed that the future of the CPA profession is characterized by increased flexibility, technological innovation, and enhanced mobility. With the new CPA Exam format and emerging licensure options, the profession is evolving to meet the demands of a rapidly changing landscape. Yet, as these new pathways are forged, there's still work to be done to ensure a smooth transition and complete preparation for both candidates and professionals.



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."

KELLEY PINER LEACH, #35908 | BEAUFORT, NC

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

1. 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 (NCAC), 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.

CPA Certificate Reclassifications

CPA-retired

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

Margaret Yvonne Allen, #28062	Spring Hope, NC
Kenneth Ware Black Jr., #14840	Hickory, NC
Daniel Carlton Breeden Jr., #15163	Spartanburg, SC
Sandra Coffey, #17150	Hildebran, NC
William Vincent Esoda, #20387	Emerald Isle, NC
John Stanley Forlines, #17326	Bluffton, SC
Clark Lee George, #27193	Knightdale, NC
John Louis Giannuzzi, #15181	Charlotte, NC
Michael Anthony Goheen, #14374	Charlotte, NC
James Dawson Hudson, #11726	Summerville, SC
David Lee Huizenga, #25790	Denver, NC
Kimberly Noel Kenny, #17110	Nags Head, NC
Diane Kaden Long, #14533	Matthews, NC
Jimmy Oscar Mauldin, #14877	Whiteville, NC
Melissa Schrader McGuire, #16915	Charlotte, NC
Patricia Lee Moore, #29502	Asheville, NC
Sarah Anderson Murray, #16237	Charlotte, NC
J. Wilfred Neal, #14597	Charlotte, NC
Thomas Vernon Newlin Jr., #12722	Haw River, NC
Debra Benson Overbeck, #27505	Wilmington, NC
Michael Leslie Raynor, #22763	Greer, SC
Margaret Ann Reed, #23605	Paducah, KY
Andrea Elliott Rollins, #21023	Mebane, NC
Dean Shaver, #14201	Concord, NC
Bryan Swerbinsky, #17124	Sherrills Ford, NC
Jill Aldridge Tasaico, #17561	Raleigh, NC
Peter Migui Theuri, #44133	Greensboro, NC
Arleen Rodda Thomas, #45820	Bronxville, NY
Shelley D. White, #32719	Charlotte, NC

Inactive Status

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

Larry G. Adams, #19210	Charlotte, NC
Stephen Patrick Aldrich, #34583	Scottsdale, AZ
Leslie S. Alston, #36168	Houston, TX
Severinov Michael Alvarez, #40650	Spartanburg, SC
William O. Bailes, #29446	Bahama, NC
Rajju Bajracharya, #36373	Oxnard, CA
John Leland Barker, #13032	Ponte Vedra, FL
Kevin Moran Beck, #45236	Mt. Pleasant, SC
Michael Clark Beck, #12295	Wilmington, NC
Susan Bass Bennett, #13636	Greensboro, NC
Daniel Joshua Bidwick, #47060	Charlotte, NC
Lisa Millett Biondi, #20905	Scottsboro, AL
Sheila Nunn Bishop, #14792	St. Cloud, FL
Craig Michael Black, #25857	Charlotte, NC
Jeanne Marie Black, #26088	Charlotte, NC
Tracy Bruce Boorman, #37461	Charlotte, NC
Jesse Lee Boyd, #39666	Reisterstown, MD
Rose Elizabeth Branham, #45980	Germantown, TN
Hannah Wood Brodzia, #38665	Clover, SC
Kenneth Edward Buckstad, #24854	Denver, NC
Blaise B. Buczkowski, #33202	Southern Pines, NC
Marjorie Lynn Burke, #25633	Advance, NC
Laura Katherine Caldwell, #26796	Charlotte, NC
Jenna Louise Cameron, #40780	Wake Forest, NC
Richard Milton Carlson, #25635	Sanford, NC
Christopher Mark Cary, #32547	Fuquay Varina, NC
Mary Suzanna Cavanaugh, #28516	Marietta, GA
Debra Lockman Cheek, #26189	Statesville, NC
Mujie Chen, #46885	Charlotte, NC
Mark Chesla, #14369	Virginia Beach, VA
Nicholas Kirk Chilcutt, #45718	Matthews, NC
Gino J. Ciarimboli, #46145	Aurora, OH
Bridget Parker Clarke, #46963	New York, NY
Margaret Maske Clayton, #23941	Charlotte, NC

Casey Jo Cleffi, #44918	Manasquan, NJ
Madeline Leigh Clemens, #38502	Ankeny, IA
Susan Lynn Clifton, #25637	Fairbanks, AK
Jeffrey Darren Coke, #21768	Danville, VA
Traci Cobb Coleman, #19030	Yanceyville, NC
Carol Lynn Collins, #17998	Templeton, CA
Judson Monroe Connor Jr., #3196	Indian Land, SC
Mary Alice Connor, #35368	Raleigh, NC
Douglas Cortese, #45616	Port St. Lucie, FL
Harold Lee Councilman, #8486	Bear Creek, NC
E. Reid Craig, #28243	Warrensville, NC
John Gary Dean, #38806	Durham, NC
Raymond Peter Dempsey Jr., #39961	Cary, NC
Stephanie Michelle Duknoski, #39283	Arden, NC
Bobbie H. Durrett, #22009	Hickory, NC
Roger Van Edwards, #12430	Lewisville, NC
Anne Taylor Elliott, #35402	Raleigh, NC
Natalie Erin Ellis, #46690	Cary, NC
Stephanie Denise Entrup, #46477	Hoboken, NJ
Berry Lee Epley, #25565	Winston-Salem, NC
Patrick Keith Eudy, #34609	Wake Forest, NC
Jeffrey Paul Farber, #40311	Monroeville, IN
H. Bruce Fielding, #41819	Holly Springs, NC
Maurice Fiorenza, #33414	Lancaster, PA
Donna Marie Fleming, #15554	Greensboro, NC
Robbins Sharpe Flinn, #18813	Wilson, NC
Eli James Flynt, #43321	Winston-Salem, NC
John Carl Fogle III, #29278	Carnegie, PA
Charles Richard Franklin, #32018	Waynesville, NC
Rebecca Tyrrell Friel, #13781	Charlotte, NC
Terri Toeko Fujii, #47707	Honolulu, HI
Rodney Gray Fulton, #13135	Woodstock, GA
Lisa Ann Garrett, #17795	Cary, NC
Kurt Gehsmann, #22908	Winston-Salem, NC
Samuel Delmas George Jr., #7735	Winston-Salem, NC
Anna A'dele Gibbs, #33666	Greensboro, NC
Zara Koshinsky Gillis, #36448	Caribou, ME
Lauren Elizabeth Glendon, #44997	Pineville, NC
Liqing Gong, #34255	Boomer, NC
Harriett Gray, #41291	Greenville, NC
Denise Maher Green, #21727	Summerfield, NC
Stephanie Wells Green, #14600	Greensboro, NC
Michael John Greene, #14859	Hickory, NC
Pamela Ann Grogan, #29181	Fort Mill, SC
Mark Steven Guenther, #35100	Summerfield, NC
Michael Adam Gvozdoch, #13473	Jacksonville, FL
Paul Kirby Hamlin Jr., #4331	Morehead City, NC
Tammy Denise Hammock, #18014	Greensboro, NC
Michael Joseph Haragos, #34024	Mount Holly, NC
Sharon Dunbar Harms, #20161	Wilmington, NC
Eljahona Arah Harris, #38629	Charlotte, NC
Leon Chalmos Harris, #44724	Stephenson, VA
Eleanor Clayton Haymond, #32714	Durham, NC
Roberta Ann Diggs Herman, #26758	Kure Beach, NC
Richard Furman Hewitt Jr., #41016	Columbia, SC
Ann Goble Hill, #12982	Pilot Mountain, NC
James David Hiza, #27254	Matthews, NC
Barbara Jean Hoefle, #19943	Charlotte, NC
Scott Edward Hoehn, #13705	Charlotte, NC
Jeffrey Sean Holley, #28993	Mooresville, NC
Levette Howell Hopkins, #25818	Raleigh, NC
Glenn Ernest Hoppe, #17024	Summerfield, NC
Amy Claire Horner, #45014	Charlotte, NC
Amelia Christine Houser, #34763	Charlotte, NC
Emilie M. Houston, #43601	Raleigh, NC
Samuel Lee Isley, #11243	Alamance, NC
Jimmy Aaron Johnson, #3505	Raleigh, NC
Mary Holloway Jones, #14783	Winston-Salem, NC
Rebecca Ashley Jones, #37532	Boston, MA
Cole Parker Jordan, #44243	Charlotte, NC
Michael Ray Jordan, #33689	Lexington, SC
John Hicks Kadechka, #44234	Safety Harbor, FL

Certificate Reclassifications: Inactive Status, *continued*

Deborah Brand Kallman, #46856	Chapel Hill, NC	Elizabeth Hester Snyder, #14896	Raleigh, NC
Sean Francis Kearney, #37330	Charlotte, NC	Barbara Jean Sonnenschein, #37789	Tryon, NC
Mark Allen Kelley, #17806	Rochester, MN	Jordan John Sourwine, #42598	Fort Mill, SC
Tyler Alexander Kennedy, #40515	Columbus, OH	Ray Elwood Soyars, #10696	Gibsonville, NC
Doris H. Kidwell, #40352	Asheboro, NC	John M. Spadafino, #26974	Durham, NC
Steven Fredric King, #9262	Greensboro, NC	Mitchell Bernard Stanek, #46828	Charlotte, NC
Martha Scott Knight, #15656	Chapel Hill, NC	Jeremiah A.H. Tate, #39596	Greenville, NC
David Carl Knox, #12878	Matthews, NC	Mayu Taylor, #46973	New York, NY
Amy Elizabeth Lamp, #46576	Chicago, IL	Vance Bunting Taylor, #3516	Farmville, NC
Lauren Lane, #34926	Prairie Village, KS	David Jeffrey Teal, #19594	North Myrtle Beach, SC
Kristin Keri Lee, #32899	Morrisville, NC	Kimberly Thomas Thompson, #31080	Simpsonville, SC
Elizabeth Oakes Leonard, #13448	Sunset Beach, NC	Susan Shirley Triana, #37702	Mint Hill, NC
Terri Olvis Lindley, #26867	Cornelius, NC	Donald Richard Trippeer Jr., #15938	Schenectady, NY
Jordan Harris Loman, #41425	Marion, IN	William Gunning Tubbs, #47307	Charlotte, NC
Laurie H. Londergan, #44173	East Longmeadow, MA	Vira Turchinyak, #45346	Costa Mesa, CA
Taylor Wells Longacre, #40741	Atlanta, GA	Charles Randall Tutterow, #18895	Simpsonville, SC
James Andrew Manville, #45661	Winterville, NC	Christy Alexander Tyndall, #18205	Ocean Isle Beach, NC
Timothy Charles Marangola, #37402	Mooreville, NC	Orestes R. Verdura, #28031	Miramar, FL
Janet Anne Marek, #23886	Huntersville, NC	Edward Dale Vest, #19908	Denton, NC
James Lee Martin Jr., #15427	Hickory, NC	Kimberly Anne Wallace, #22648	Raleigh, NC
Nathaniel Ray Maxwell Jr., #41749	Winston-Salem, NC	Caroline Leffler Walling, #39729	Charlotte, NC
Angelina Maria McArthur, #36087	Sachse, TX	Jonathan Edward Ward, #33296	Raleigh, NC
Kirsten Rose McKenna, #41782	Plantation, FL	Susan Rowland Waters, #15267	Henderson, NC
James Stephen McMahan, #23054	Marion, NC	Allison Elaine Watkins, #40539	Tazewell, TN
James Michael McMahon, #26545	Charlotte, NC	Linda Gooding Watlington, #14170	Yanceyville, NC
Tiffany Dixon McPherson, #42277	Rolesville, NC	Carter Watson, #45071	Charlotte, NC
Peggy Lantz Messenkopf, #20486	Winston-Salem, NC	Patricia Gentry Webber, #28616	Goldsboro, NC
Elizabeth Goodwin Millar, #45788	Ann Arbor, MI	Stanley Clair Weidman, #2474	Alexandria, VA
Ginger Shelton Missert, #21638	Mooreville, NC	Brent Vernon West, #21164	Raleigh, NC
Deborah Dunevant Mitchell, #22867	Monroe, NC	Edward Scott Whitaker, #27075	Winston Salem, NC
Amy Mandrell Morris, #27389	Elizabeth City, NC	Jennifer Lynn White, #33761	Fort Mill, SC
Cara Jo Murbach, #42916	Denver, CO	John Richard Whitener, #18820	Bolivia, NC
Charise Marissa Neal, #44066	Reidsville, NC	Arthur C. Whitesell IV, #31399	Rock Hill, SC
Robert Clayton Nicholson II, #38871	Winterville, NC	James Robert Whitsett, #25457	Charlotte, NC
Michelle Laura Nunnery, #43540	Lithia, FL	Victoria Thatcher Wilkinson, #38229	Lancaster, PA
Donald Etheldred Overman Jr., #3126	Greensboro, NC	Susan Y. Will, #21944	Wexford, PA
Norman David Parsons, #15019	Hickory, NC	Andrew Patrick Willetts, #44742	Wilmington, NC
Amelia Carrie Minna May Patel, #42166	Warren, ME	Athina Catherine Williams, #41066	Rolesville, NC
Joel Thomas Patterson, #41498	Maggie Valley, NC	Christopher Keith Williams, #10129	New Bern, NC
Summer Ashby Perry, #42434	Raleigh, NC	Peter McNeill Williams, #12757	Raleigh, NC
Susan Brewbaker Peters, #33230	Charlotte, NC	Lance Eugene Windley, #20667	Jacksonville, FL
Joseph Warren Pledger, #20773	Charlotte, NC	Rhonda D. Woodbery, #33257	Saluda, NC
James Hunter Powell, #42869	Calhoun, LA	Sandra Sproat Wyckoff, #15381	Charlotte, NC
Charles M. Pratt, #14887	Clayton, NC	Sijie Yu, #46025	Houston, TX
Janet K. Pryor, #34016	Kure Beach, NC	Robin Lynn Zeller, #22514	Charlotte, NC
David Wayne Reese, #17272	Rock Hill, SC	Rong Zhang, #29512	Alpharetta, GA
Algie Henry Reynolds Jr., #16182	Hilton Head Island, SC	Heath Whitmer Zimmerman, #35725	Charlotte, NC
Michael Lewis Reynolds, #27165	Gastonia, NC	Lawrence Freeburg Zucker, #39133	Charlotte, NC
Patty Jean Reynolds, #26000	Gastonia, NC		
Margaret Faulkner Rhyne, #22262	Clover, SC		
Terry Van Norman Rice, #8151	Ocean View, DE		
Rosalee B. Robbins, #17683	Catawba, NC		
Jeffrey Claude Robinson, #20230	Swansboro, NC		
Thomas Joseph Rode, #23851	Wilmington, NC		
Martha Sessums Rose, #23215	Marvin, NC		
Kris Eller Ruckman, #17756	Mt. Holly, NC		
David W. Rudert, #28920	Fort Mill, SC		
Liliya Rybakov, #42755	Wilmington, NC		
Anthony George Salem, #8799	New Bern, NC		
Sandra Kaneklides Sample, #18478	Charlotte, NC		
Aaron Bradley Sanders, #46024	Birmingham, AL		
Matthew C. Saxon, #33237	Charlotte, NC		
Kenneth Alan Scalf, #13760	Marietta, GA		
Susan Hamlett Scalf, #13697	Marietta, GA		
Dean Orville Sharpe, #46159	Fort Mill, SC		
Esther Marie A. Shelton, #19785	Chapel Hill, NC		
Alfred McCay Shiver, #8997	Marion, NC		
Barbara P. Shuey, #24376	Louisburg, NC		
Elizabeth Tucker Sigafos, #44124	Charlotte, NC		
Alexis Annette Smith, #7251	Laurel, MD		
Patria Ruth Smith, #23855	Louisburg, NC		
Ralph Mattox Snow III, #17559	Charlotte, NC		

In the next issue....

Ever wondered what happens when a CPA license goes inactive or how to bring it back? In our next newsletter, we're breaking it down. From the step-by-step process of reinstating an inactive North Carolina CPA license to when and why CPAs are hitting pause on their license, we'll give you a behind-the-scenes look at this often-asked-about topic.





CPE Audit Orders

The following matters are excerpted from Consent Orders issued by the Board in response to Continuing Professional Education (CPE) audit findings. 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."

Brian Christopher Harhai **Atlanta, GA**

Brian Christopher Harhai, NC CPA Certificate No. 28699, attested on his 2024-2025 North Carolina CPA certificate renewal that he had completed the required Continuing Professional Education (CPE) for calendar year 2023.

However, during a subsequent audit by the Board of his 2023 and 2024 CPE, Mr. Harhai was only able to provide documentation for 25 hours of CPE for 2023, falling short of the required amount by 15 hours.

By misrepresenting the timely completion of the CPE required for certificate renewal, Mr. Harhai violated 21 NCAC 08N.0202 (b)(4) and .0203(b)(5). As a result, his North Carolina CPA certificate is subject to a one-year stayed suspension. This means his CPA license will remain active, but if the Board finds any further violations during the year, the suspension will be enforced.

Mr. Harhai is required to pay a \$1,000 civil penalty and complete the 15-hour CPE deficiency by December 31, 2025.

Geoffrey Neil Kirby **Wilmington, NC**

Geoffrey Neil Kirby, NC CPA Certificate No. 16205, attested on his 2024-2025 North Carolina CPA certificate renewal that he had completed the required Continuing Professional Education (CPE) for calendar year 2023.

However, during a subsequent audit by the Board of his 2023 and 2024 CPE, Mr. Kirby was unable to provide documentation to prove completion of the Board's annual 40-hour CPE requirement for 2023 or 2024.

By misrepresenting the timely completion of the CPE required for certificate renewal, Mr. Kirby violated 21 NCAC

08N.0202(b)(4) and .0203(b)(5). As a result, Mr. Kirby's CPA license is suspended for one year, and he must return his CPA certificate to the Board.

Upon expiration of the suspension period, Mr. Kirby may apply to return his certificate to active status by payment of a \$1,000 civil penalty; submission and approval of a properly completed CPA certificate reissuance application; and completion of 80 hours of CPE in the 12 months preceding the application. The 80 hours of CPE must include an eight-hour NC Accountancy Law course offered by the NCACPA.

Catherine Lynn Roberts **Winston-Salem, NC**

Catherine Lynn Roberts, NC CPA Certificate No. 19178, attested on her 2024-2025 North Carolina CPA certificate renewal that she had completed the required Continuing Professional Education (CPE) for calendar year 2023.


However, during a subsequent audit by the Board of her 2023 and 2024 CPE, Ms. Roberts was unable to provide documentation of completion in 2023 of one hour of behavioral or regulatory ethics CPE offered by a NASBA-approved CPE sponsor.

By misrepresenting the timely completion of the CPE required for certificate renewal, Ms. Roberts violated 21 NCAC 08N.0202 (b)(4) and .0203(b)(5). As a result, her North Carolina CPA certificate is subject to a one-year stayed suspension. This means her CPA license will remain active, but if the Board finds any further violations during the year, the suspension will be enforced.

Ms. Roberts is required to pay a \$1,000 civil penalty and, as part of the 2025 CPE requirement, complete the eight-hour NC Accountancy Law course offered by the NCACPA.

Exam Fees Effective August 2, 2025

	Application postmarked or received electronically on or before August 1, 2025	Application postmarked or received electronically on or after August 2, 2025
	Administrative Fees	
Initial Exam Application	\$230.00	\$230.00
Re-Exam Application	\$75.00	\$75.00
	Section Fees	
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



ACCOUNTANTS IN THE MOVIES

Q. In this Oscar-winning film, a Brooklyn bookkeeper finds herself in a tricky situation when she falls for the brother of the man she's set to marry. Can you name the movie and the actress who plays the bookkeeper?

A. In [Moonstruck](#), Cher plays bookkeeper Loretta Castorini. Believing she is unlucky in love, she accepts a marriage proposal from her boyfriend, Johnny (Danny Aiello), even though she doesn't love him. When she meets his estranged younger brother, Ronny (Nicolas Cage), she finds herself drawn to him.

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:
Exam Core Sections			
AUD, FAR, REG	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
	10/01/2025-10/23/2025	10/23/2025	11/07/2025
	10/24/2025-11/15/2025	11/15/2025	11/25/2025
	11/16/2025-12/08/2025	12/08/2025	12/16/2025
	12/09/2025-12/31/2025	12/31/2025	01/13/2026
Exam Discipline Sections			
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.



State Board of CPA Examiners

Board Members

Bernita Demery, CPA
President, Harrisburg

Jodi K. Kruse, CPA
Vice President, Raleigh

D. Michael (Mickey) Payseur, CPA
Secretary-Treasurer, Cherryville

Maria M. Lynch, Esq.
Member, Raleigh

Dr. Kecia Williams Smith, CPA
Member, Greensboro

Ulysses Taylor, CPA, Esq.
Member, Raleigh

Jennifer Van Zant, Esq.
Member, Greensboro

Staff

Executive Director
David R. Nance, CPA

Deputy Director
S. Lynne Sanders, CPA

Staff Attorney
Frank Trainor, Esq.

Administrative Services

Felecia Ashe
Vanessia Willett

Communications
Lisa Hearne-Bogle

Examinations
Phyllis Elliott

Licensing
Alice Grigsby
Cammie Emery

Professional Standards

Julia Mayo
Jeffrey Tankard

Other

Legal Counsel
Noel Allen, Esq.

2025 Dates to Remember

Dates, times, and locations are subject to change.

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

Board Will Hold September Meeting at UNC-Pembroke



The Board is hitting the road! We're excited to announce that our September 22, 2025, Board meeting will be held on the campus of [UNC-Pembroke](#). This off-site meeting is part of our ongoing commitment to connect with communities across the State and increase engagement with current and future CPAs.

As always, the meeting is open to the public, and we invite you to attend. It's a great opportunity to learn more about the Board's work, ask questions, and see firsthand how decisions that shape the CPA profession in North Carolina are made.

CONNECT WITH US!

The North Carolina State Board of CPA Examiners is on [Facebook](#), [LinkedIn](#), [Instagram](#) and [X](#).

