



# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • [nccpaboard.gov](http://nccpaboard.gov) • No. 8-2025

## Understanding Inactive Status in North Carolina

Recent issues of the *Activity Review* have included longer-than-usual lists of individuals approved for inactive status. As a result, we've received several questions about what inactive status means and why so many CPAs choose it. Below are answers to some of the most frequently asked questions.

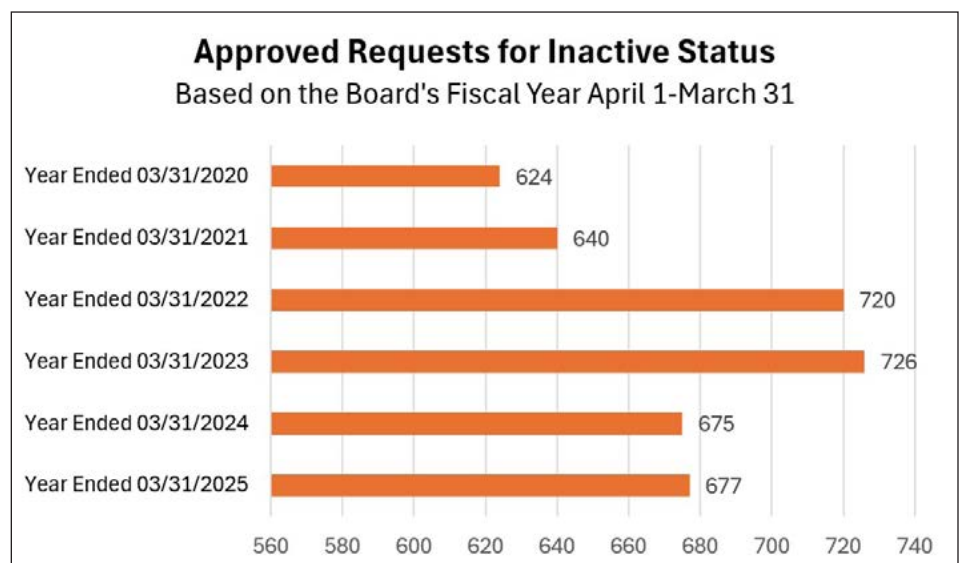
### Why do CPAs request inactive status?

The Board does not require individuals to state a reason when requesting inactive status. However, common reasons include:

- **CPE Noncompliance:** Some CPAs opt for inactive status after failing to complete the required Continuing Professional Education (CPE) for license renewal.
- **Career Shifts:** CPAs working in industry, government, or academia may find that keeping an active license no longer makes sense professionally or logistically.
- **Life Transitions:** Changes in personal or professional life may lead individuals to step away from the profession.
- **Multi-State Licensing:** CPAs licensed in multiple states may decide to maintain only one active license, especially if they no longer have a connection to North Carolina.
- **Retirement Flexibility:** North Carolina's inactive status allows CPAs to remain affiliated with the profession without being restricted by the limitations of CPA-retired status.

### Are more CPAs requesting inactive status than in the past?

The number of inactive requests fluctuates from year to year but averages around 675 annually. The majority occur between May and July during the renewal period.



### Can I request inactive status outside the renewal period?

Yes. Unlike some jurisdictions, North Carolina allows CPAs to request inactive status at any time during the year.

We sometimes see an increase in inactive status requests between November and January because people haven't completed the CPE required for renewal, and they believe they must go inactive immediately. However, their certificate is valid until June 30, and they can wait until the renewal period to request inactive status.

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*Board of CPA Examiners*

*Tel: 919.733.4222*

*Fax: 919.733.4209*

*Web: [nccpaboard.gov](http://nccpaboard.gov)*

*PO Box 12827*

*Raleigh NC 27605-2827*



## Mickey Payseur, CPA, Reappointed to the Board

The Board is pleased to announce that Governor Josh Stein has reappointed D. Michael (Mickey) Payseur, CPA, of Cherryville, to a second three-year term. His new term will run through June 30, 2028. Mr. Payseur was originally appointed to the Board in 2022 by Governor Roy Cooper.



**Mr. Payseur**

Mr. Payseur currently serves as the Board's Secretary-Treasurer and Chair of the Investment Committee. He is also an active member of several key committees, including the Executive

Committee, Professional Standards Committee, and Personnel Committee. He previously contributed to the Professional Application & Education Committee and the Strategy Committee.

In addition to his Board responsibilities, Mr. Payseur is a member of both the North Carolina Association of CPAs (NCACPA) and the American Institute of CPAs (AICPA). Nationally, he serves on NASBA's Ethics Committee and has previously served on NASBA's Enforcement Resources Committee.

For more information about Mr. Payseur, please visit the [Board's website](#).



## Understanding Inactive Status in North Carolina *continued from page 1*

### Is there a fee or CPE requirement for inactive status?

No. There is no fee to place your certificate on inactive status, and CPE is not required while your certificate remains inactive. You are also not required to return your physical certificate.

### Can I still use the CPA title while on inactive status?

No. According to [21 NCAC 08A .0301\(b\)\(20\)](#), individuals on inactive status may not use the CPA title in any written, electronic, or oral communication, including business cards, résumés, or email signatures.

### Can I return to active status later?

Yes. Inactive status is not permanent. You may apply for reinstatement at any time by meeting the requirements outlined in [21 NCAC 08J .0105](#).

### What's the difference between inactive status and CPA-retired status?

Inactive status allows more flexibility than CPA-retired status. Inactive status allows a person to continue to provide accounting services or work in accounting-related jobs; however, the use of the CPA title is prohibited.

CPA-retired status is more of an emeritus designation that allows the continued use of the CPA-retired title while serving on boards or performing community service activities. However, the person is prohibited from performing any accounting-related services, with one exception—preparing individual tax returns for immediate family members.

## How to Reinstate Your North Carolina CPA Certificate from Inactive or CPA-retired Status

If your North Carolina CPA certificate is on inactive or CPA-retired status and you wish to return to active status, you must complete the [Application Package for Reinstatement of a North Carolina CPA Certificate](#).

Here's what you'll need to submit to the Board:

- The completed reinstatement application form,
- Three Certificates of Moral Character, each filled out by a properly licensed CPA,
- Certificates of Completion for at least 2,000 minutes (40 hours) of CPE completed in the past 12 months, including the NCACPA's eight-hour (400 minutes) North Carolina Accountancy Law Course, and
- Payment of the \$100 CPA certificate reinstatement fee.

You may email your documents to [Alice Grigsby, Licensing Specialist](#), or mail the documents to: State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605.



## My CPA Journey: Kalejah Pierce

My CPA journey began at North Carolina A&T State University, where I was honored to receive a scholarship from the Zeta Sigma Chapter of Beta Alpha Psi that covered half the cost of the Becker CPA Exam Review course. I'm deeply thankful for the encouragement and support of the chapter, my alma mater, and the accounting department faculty—it truly set me on this path.



Ms. Pierce

I started my formal CPA Exam studies in 2019, but like many candidates, I encountered unexpected hurdles. The COVID-19 pandemic disrupted my testing schedule, and I lost credit for one Exam section when my 18-month window expired. It was disheartening. Thankfully, the North Carolina State Board's Credit Relief Initiative later restored that credit, allowing me to regain momentum.

Over the years, I adapted my study strategy—rotating through Becker CPA Exam Review, Ninja CPA Review, and SuperfastCPA Review—and I managed to pass BEC just before it was replaced as part of the new CPA Exam format.

Finally, on July 21, 2025, I officially became a licensed CPA. I was honored to be among the 93 individuals approved by the North Carolina Board of CPA Examiners for CPA licensure on that day. Seven years, countless late-night study sessions, and many lessons later, I can confidently say that resilience pays off. To anyone still navigating this process: stay patient, stay in prayer, stay flexible, tap into support when you can, and keep going. Your success is ahead.

Thank you to everyone who cheered me on—especially the Zeta Sigma Chapter of Beta Alpha Psi at NC A&T, my professors, mentors, colleagues, family, and friends—for your unwavering support.



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

Bobby Joe Bates, #8773  
Alan Eugene Bolick, #8786  
John Lucier Brantley, #8774  
Lanny Dale Bynum, #8806  
Guy Louis Forcucci, #8807  
Thomas J. Patton, #8771  
Buddy Albert Pope, #8796  
Mark Noel Schlueter, #8800  
Ollin Baines Sykes, #8804  
James M. Whitworth, Jr., #8805

## Board Honors Milestone CPAs

On July 18, 2025, the Board recognized Sam Boyce, CPA, and Putney Jones, CPA, for 58 years of North Carolina CPA licensure. Board President Bernita Demery, CPA, presented Mr. Boyce and Mr. Jones with a Certificate of Recognition and thanked them for their ongoing commitment to the profession.



Pictured L-R: David R. Nance, CPA, Executive Director of the Board; David Boyce, CPA; Dixie Boyce; Sam Boyce, CPA; & Board President Bernita Demery, CPA.



Pictured L-R: David R. Nance, CPA, Executive Director of the Board; Putney Jones, CPA; & Board President Bernita Demery, CPA.



## What Is a WISP and Why Does It Matter?

The Gramm-Leach-Bliley Act (GLBA) is a U.S. law that requires financial institutions to protect customers' sensitive financial information. In its implementation of the GLBA, the Federal Trade Commission (FTC) issued the Safeguards Rule to outline measures that must be in place to keep customer data safe.

Under the GLBA and Safeguards Rule, tax and accounting professionals are considered financial institutions, regardless of size. A requirement of the Safeguards Rule is implementing and maintaining a Written Information Security Plan (WISP).

A Written Information Security Plan (WISP) must include:

- Designation of a responsible employee to coordinate the information security program.
- Risk assessment procedures to identify vulnerabilities in all areas of operation.
- Implementation, monitoring, and testing of safeguards to protect sensitive data.
- Selection and oversight of service providers to ensure they also comply with appropriate data protection standards.

### Three Core Areas of Focus

An effective WISP should address:

1. Employee Management and Training – Establish policies, train staff, and limit data access to authorized personnel.
2. Information Systems – Protect both physical and digital assets, including computers, networks, and cloud-based systems.
3. Detecting and Managing System Failures – Set up procedures for identifying, reporting, and correcting breaches or vulnerabilities.

### Data Breach Response Requirements

Tax professionals should also have a data theft response plan as part of their WISP. This includes:

- Notifying the IRS Stakeholder Liaison if a breach occurs.
- Reporting incidents to the appropriate state tax agency (via the Federation of Tax Administrators' [Report a Data Breach](#) page).
- Following FTC data breach response guidelines, for notifying individuals impacted by the breach, including the requirement to notify the FTC within 30 days if a breach affects 500 or more individuals.

### Stay Compliant and Informed

Tax professionals must not only create a WISP but also review and update it regularly, especially after operational changes or system testing. Failing to implement a WISP is a violation of federal law and puts both client data and your business at risk.

A WISP helps you identify actions to take in the event of a security incident, data loss, or theft. You're the first line of defense in protecting taxpayer information. Regardless of the size of your practice, you should take steps to protect your systems and comply with federal standards.

### IRS Resources Available

To support compliance, the IRS offers [Publication 5708: Creating a Written Information Security Plan for Your Tax & Accounting Practice](#), a 28-page template that helps tax professionals:

- Understand the legal and ethical responsibilities related to data security,
- Draft and implement a WISP tailored to their practice, and
- Maintain an ongoing process of security evaluation and adjustment.





## 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."*

### **RITA SIMS BRITTAIN, #11766 | RITA S. BRITTAIN, CPA, PA | CONOVER, NC**

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

1. Rita Sims Brittain, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 11766 as a Certified Public Accountant.
2. Rita S. Brittain, CPA, PA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm are collectively referred to as the "Respondents."
3. Following a search of the lien filings on the North Carolina Secretary of State's website, the Board staff discovered that a lien had been placed against the Respondent Firm due to non-payment of withholding taxes for the latter two quarters of 2023.
4. The Board staff opened a case and requested that the Respondent provide further information. The Respondent responded that she was unaware that the withholding taxes had not been paid and that she took immediate action upon finding out.
5. As of October 11, 2024, the Respondent Firm had paid all outstanding tax liabilities, and the liens had been released.
6. Respondent has held a CPA certificate for 46 years, and her record is otherwise exemplary and unblemished.
7. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

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

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

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

1. The Respondent has been actively taking steps to retire. As such, though she denies that disciplinary action should be taken in this action, she hereby permanently surrenders her Certified Public Accountant certificate.

## Board Forfeits 31 CPA Certificates for Failure to Renew

On August 1, 2025, the North Carolina State Board of CPA Examiners officially notified 31 individuals that their North Carolina CPA certificates had been [administratively forfeited](#) for failure to renew as required by [21 NCAC 08J .0101](#).

Although administrative forfeiture is not a disciplinary action, individuals must return their physical CPA certificate to the Board and are not allowed to use the CPA title in any way while their certificate remains forfeited. Unauthorized use may lead to disciplinary action by the Board.

A person whose certificate has been forfeited for not renewing can apply for reissuance by meeting the following requirements:

- Submit a completed reissuance application with the \$100 certificate application fee.
- Provide three certificates of good moral character, completed by properly licensed CPAs
- Document 40 hours (2,000 minutes) of CPE completed within the 12 months immediately preceding the reissuance application, including the 8-hour (400-minute) North Carolina Accountancy Law course offered by the [NCACPA](#).

For questions about the reissuance requirements, please contact [Alice Grigsby, Licensing Specialist](#).



## ACCOUNTANTS IN THE MOVIES

- Q.** In this classic movie, an accountant says, “The funny thing is, on the outside I was an honest man. I had to come to prison to be a crook.”
- A.** The Shawshank Redemption tells the story of Andy Dufresne (Tim Robbins), who is sentenced to life in Shawshank State Penitentiary for murder, despite claiming innocence. Over the next two decades, he befriends fellow prisoner Ellis “Red” Redding (Morgan Freeman) and plays a key role in a money laundering operation led by the prison warden.

## Exam Testing and Score Release Dates

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

Exam Section	Testing Dates	If the AICPA receives your exam data file by*:	Your target score release date is:
<b>Exam Core Sections</b>			
<b>AUD, FAR, REG</b>	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
<b>Exam Discipline Sections</b>			
<b>BAR, ISC, TCP</b>	07/01/2025-07/31/2025	07/31/2025	09/11/2025
	10/01/2025-10/31/2025	10/31/2025	12/16/2025
	01/01/2026-01/31/2026	01/31/2026	03/13/2026

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



# Congratulations

## CPA CERTIFICATES ISSUED

On July 21, 2025, the Board approved the following individuals for North Carolina CPA licensure:

Cassandra Z'Anne Adams	Wellington R. Deno-Mena	Melanie Marie Kisting	Kyle Edward Prestidge
David Michael Alexander	Virginia Woodson Dudley	Darcy Alexis Knorr	Heather Bergeron Proctor
Ross Garrett Allen	Noah James Ehreth	Katherine Ann Krawczyk	Matthew Thomas Ridenour
Patrick Alexander Angelo	Paul Atticus Enderle	William Henry Lee	Aaron David Riggs
Alexander Edison Arias	Daniel Enrique Figueroa	Hannah Claire Leo	Corey Michael Ruble
Anjana Ashok	Anna-Kelly Noel Fink	Jiefang Liang	Ethan Mark Russell
Dana Janell Atwell	Katherine Olivia Fonseca	Zachary Louis Livingston	Michael Joseph Simmons
Deanna Victoria Bagwell	Robert Anthony Fontana	Josue Lomeli-Garcia	Samuel James Sosnowski
Joseph Curtis Baker	Emily Louise Foreman	Jackson Burley McJunkin	Ashleigh Michelle Sutter
Mary Elizabeth Heiner Bell	Kristin Diane Franklin	Anthony Meier	Brandon Ali Tahamtan
Marissa Laurel Berenson	Andres Lugo Fuentes	Ryan William Metts	Tamara Marcia Toews
Juan Ignacio Del Toro Blasco	Mariah Lynn Fuentes	Adam Gabriel Midyette	Petra Eilene Tyndall
John Samuel Blue III	Elizabeth Preston Fulton	Jonathon Michael Moore	Thomas Ryan Upson
Jennifer Lynn Bolton	Richard Cameron Gates	Nicholas Joseph Murray	Matthew Cole Vaden
Emily Liane Burke	George Gilbert Grier II	Jennifer Aileen Namie	Brantley Elias Vernon
Ardena Jordan Burris	Kendall Rose Haffner	Taylor Renee Newman	Sanford Parker Vining
Destiny Marie Chafin	Kelsey Rose Hagan	Parker Scott Norris	Binh Thanh Vo
Nicholas Joseph Chesare	Paul John Herron III	Eric James Oftedal	Robert Vrana
Joseph Gabriel Coffey	Brian Thomas Himmel	Nathan James Oldja	Carosue Shanika Ward Daley
Cody Bryson Collins	Rachel Queen Hogston	John Michael Owens	Shelby Ryan White
Tyler Scott Counts	Megan Horton	Alexander Michael Pardue	Austin Grant Yarber
Joseph Edward Cromar	Jacob Edward Hutchison	Logan Pavlansky	
Gabriel Mason Davis	Marvin Lee Jenkins	Hannah Respress Peele	
Sebastian de Anda Perez	Hanki Kim	Kalejah Chrishelle Pierce	

## Uniform CPA Exam Pass Rates: 2025

Section	Q1		Q2	
	All Candidates	NC Candidates	All Candidates	NC Candidates
AUD	44.30%	44.8%	49.05%	54.0%
FAR	41.67%	46.5%	43.52%	44.7%
REG	62.03%	61.7%	63.58%	63.1%
BAR	37.64%	36.7%	47.26%	54.8%
ISC	61.23%	69.4%	71.96%	89.7%
TCP	74.94%	64.7%	80.63%	84.3%



# Congratulations

## Successful CPA Exam Candidates

Congratulations to the following North Carolina candidates who passed the Uniform CPA Exam between May 1, 2025, and June 30, 2025.

Alexander Ray Abernathy  
Mason Riley Adamof  
Faith Ayotomiwa Adesina  
Gavin Patrick Allen  
Riane Logan Allen  
Jordan Patricia Anderson  
Kenneth Walker Ayers  
Canyon Matthew Bacon  
Isadora Bailer  
Christin Heather Baker  
Elizabeth Farnham Beard  
Patrick Lee Beasley  
Douglas Edward Bittner  
Braxton Chase Bostick  
Andrew Ryan Bowden  
Scott Edward Bowen  
Ian Marshall Brain  
Benjamin Caskey Buben  
Tanner Madison Buff  
Ardena Jordan Burris  
Andrew C. Butterfield  
Richard Craven Carter IV  
Kelsey Megan Caulfield  
Sara Kathleen Cauthen  
Elizabeth Radnor Chain  
Cali Ashlyn Chance  
Dianna Norville Clark  
Lydia Grace Cline  
Joseph Gabriel Coffey  
Addison Spell Collins  
David James Conrad  
Gabriella Augusta Corritore  
Lexi Marie Couch  
John Mitchell Cox  
Josiah Matthew Coyer  
Hannah Lovelace Craigie  
Alexis Shena Credle  
Cade Mitchell Curry  
Brandon Glen Dean  
Kayla Lane DeGruchy  
Wellington R. Deno-Mena  
Riley Jane Dowling  
Lauren Pearl Dziekan  
Amber Lee Elgin  
Haleigh Blythe Ensminger  
Maxwell Edward Ephron  
Tyler James Ezzell

Catherine Elizabeth Farinella  
Blake Anthony Fasciolo  
Sandra Anne Ferrara  
Katherine Olivia Fonseca  
Brittany Michelle Foster  
Kaitlyn Victoria Foster  
Janay Bailey Frank  
Rebecca Amber Frank  
Bethany Dawn Frongner  
Mariah Lynn Fuentes  
Robert Lee Gaddy  
Dylan Robert Gansrow  
Preston Lee Giles  
Nicholas Andrew Golebiowski  
Thomas John Gornisiewicz  
Andrew Joseph Gosnell  
Zachary Charles Gray  
Chemerin Mame Gregg  
Stephen Daniel Griffin  
Lily Catherine Grissom  
Joseph John Hackler  
Caleb Allen Harless  
Sydney Marie Hatcher  
Grayson Frederick Hearn  
Cameron Allen Heath  
Edward Brandon Henderson  
Ryan Carlton Hendricks  
Mark Alan Hensley Jr.  
Adam Thomas Herdrich  
Faith Trivette Hicks  
Joshua Brent Hincer  
Jordan Marie Hofmeister  
Kristin Stumpf Holder  
Olivia Lea Hollingsworth  
Christen Means Howlett  
Mason Wei-Houng Hudnall  
Caleb Eric Johnson  
Cassandra Skipper Johnson  
Tate Clifton Johnson  
Charles Anthony Johnston  
Nicholas Michael Kabiri  
Finn Justice Katz  
Ryan Robert Kennedy  
Karitsa Nicole Kerns  
Riley Michael Lagenor  
Savannah Pierce Lampley  
Kamryn Eddy Large

Erin Madeline Lavelle  
Matthew Ryan Laxton  
Sean Patrick Leahy  
Hannah Jane Leskovec  
Tanner Dylan Lloyd  
Emily Lauren Loudon  
Hunter Graham Lutz  
Jessica Mati Mastor  
Reuben Marvin Maxwell  
Adam William Mayes  
Lucy Leigh McCardle  
Sarah Jane McCarthy  
Ciara Antoinette McFadden  
Meredith Cauble McKeever  
Ryan William Metts  
Ryan MacCauley Midkiff  
Matthew Ryan Miller  
Andrew David Milton  
Richard Tracy Moore  
Sheila Berg Mullinax  
Jaleesa Raquelle Murphy  
Kaylan Noel Nelson  
Taylor Renee Newman  
William Francis O'Callaghan  
Sarah Catherine O'Connell  
Alberto J Pacheco  
Taylor Lindsey Pagan  
Gresham Keller Parrish  
Amit Vasant Patel  
Tyler Brooks Peacock  
Dakota Grace Peters  
David Scott Phagan  
Lindsey Nicole Piurowski  
Emma Katherine Potter  
Stephanie Burgess Pouliot  
Taylor Anne Pulyer  
Addysen O'Briant Rabb  
John Austin Ramirez  
Melissa Christine Ratcliff  
Alexander Retamar  
Blake Caroline Reynolds  
Macy Kalynn Reynolds  
Aaron David Riggs  
Oscar Rene Jr Roque  
Jill Taylor Ross  
Mark Whitley Ross Jr.  
Tyler Graham Roten

Kali Stallings Ruffin  
Stephan Taylor Ruppert  
Darrius Jimmy Aaron Shaw  
Hongyun Shen  
Sodiq Adeshola Shofoluwe  
Keifer Lee Shore  
Hammad Siddiqi  
Allison Lee Silvernale  
Amelia Marie Sisson  
Diedre Tiffany Smith  
Dylan Jefferson Smith  
Elliott Maxwell Smith  
Ryan Michael Smith  
Hannah Grace Stafford  
Tyler David Stanton  
William Parker Steele  
Margaret Belle Stichter  
Ransom Garris Stokes Jr.  
Andrew Clifton Strickland  
Zachary Campbell Suelflow  
Laura Ellen Tosti  
Grace S. Catherine Turner  
Kelli Turpin  
Erik Charles Tveidt  
Matthew Cole Vaden  
Madeline Ann Valle  
Elizabeth Anne VanNote  
Natalie Kathleen Wagner  
John Raymond Walkowski  
Daniel William Wallace  
Jonathan Edward Walsh  
Robert McKinley Westbrook  
Jessica Lee Whelan  
Jerry Randolph White Jr.  
Otto Pearce Benson Wolin  
Anna Elisabeth Wuensch  
Ricardo Zaldana

*If you are a North Carolina candidate who successfully completed the CPA Exam between May 1, 2025, and June 30, 2025, and your name is not listed above, please [contact the Board](#).*



# CPA Certificate Reclassifications

## Reinstatement

On July 21, 2025, the Board approved the following applications for CPA certificate reinstatement:

James Martin Beadle, #34514	Durham, NC
Sheila Janeta Brown-Simpson, #26283	Raleigh, NC
Matthew James Dreiling, #42192	Forest Hills, NY
Dania Duarte, #33721	Cary, NC
Katherine Frances Friedman, #40676	Charlotte, NC
Wallace Dupre Gregory Jr., #28849	Moore, SC
Kesha Routh Hall, #30695	Randleman, NC
Nicole M. MacDougall, #27532	Amherst, MA
Michael Anthony Patrick, #31846	Rock Hill, SC
Valerie Mitchell Snyder, #34915	Wilson, NC

## Reissuance

On July 21, 2025, the Board approved the following application for CPA certificate reissuance:

Stephen Len Walker, #16058	Matthews, NC
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## CPA-retired

In July 2025, the Board approved the following applications for CPA-retired status:

David Husslar Cline III, #3728	Elkin, NC
Daniel Patrick Halloran, #22173	Newland, NC
Bobby Maurice Harris, #14734	Greenville, NC
Stuart Duane Hill, #14188	Chadbourn, NC
Richard Highsmith Holoman, #10064	Plano, TX
Frank Michael Livengood, #18025	Mocksville, NC
Elizabeth Karen McCain, #24822	Jamestown, NC
William Frederick Mercer, #13716	Winston-Salem, NC
Pamela Campbell Parrish, #23845	Pinnacle, NC
David Clark Rainey, #14822	Davidson, NC

## Inactive Status

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

Lauren Amy Amaral, #47675	Providence, RI
Thurman Burkley Austin, #15917	Mooreville, NC
Marissa Laurel Berenson, #48182	Asheville, NC
Erica Lynn Bjorndahl, #48087	Broomfield, CO
Matthew Joseph Blickley, #33873	Huntersville, NC
Imre Borsanyi, #43211	Aventura, FL
Aleksandra Sergeyevna Bottolfson, #41004	Holly Springs, NC
Cameron Bruce Bottolfson, #38747	Holly Springs, NC
Randy Glenn Boyd, #14493	Gastonia, NC
Joshua Steven Branch, #30576	Elon, NC
John Brijeski, #46217	Mooresville, NC
Lisa Langdon Burgess, #29629	Four Oaks, NC
Maria Rebecca Castillo Cabigao, #34632	Henderson, NV
Courtney Marks Callihan, #27019	Cary, NC
Terry Clinton Cline, #8514	Taylorsville, NC
Matthew Wayne Conner, #38257	Greensboro, NC
Anne Marie T. Cormier, #39532	Spotsylvania, VA
Michael George Dimoff, #10707	Greensboro, NC
Gary M. Dragon, #30145	Lillington, NC
Zuo Du, #35993	Charlotte, NC
Joseph Jelks Duncan, #25099	Rocky Mount, NC
William Dixon Egin, #36719	Baton Rouge, LA
Christopher Lee Eisenzimmer, #38410	Wilmington, NC
Carey Bernard Ellinghaus, #22437	Omaha, NE
Rachel Lee Faller, #44453	Charlotte, NC
Bradley Delano Fitter, #42512	Norwalk, CT
Matthew Thomas Gochis, #41091	Pickerington, OH
Heather Rose Godwin, #45998	Charlotte, NC
Brooke Lariviere Gonce, #30640	Columbia, SC
Karl H. Graf, #42581	Charlotte, NC
Charles Thomas Greer, #9236	Charlotte, NC
Brian Douglas Grierson, #47659	Chicago, IL
Angela Matthews Griffin, #26445	Morrisville, NC
Robin Johnson Griffith, #38836	Charlotte, NC
Lauren Rice Groome, #34980	Asheville, NC
William Myrick Harward, #2496	Richfield, NC

Cathy Sue Hayes, #37319	Huntersville, NC
Paul E. Horowitz, #38552	St. Petersburg, FL
Sharon Jane Howard, #36839	Stuart, FL
Theodore Roosevelt Humphrey III, #30049	Elon, NC
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## Dates to Remember

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

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

### Don't Forget...

Our September 22, 2025, meeting will be held on the [UNC-Pembroke](#) campus. We'll post more information on our [website](#) soon. The meeting is open to the public, and we invite you to attend.



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