



## North Carolina State Board of Certified Public Accountant Examiners

### PUBLIC SESSION MINUTES

August 18, 2025

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**BOARD MEMBERS IN ATTENDANCE:** Bernita W. Demery, CPA, President; Jodi K. Kruse, CPA, Vice President; D. Michael (Mickey) Payseur, CPA, Secretary-Treasurer; Maria M. Lynch, Esq.; Ulysses Taylor, CPA, Esq., 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 Lisa Hearne-Bogle, Communications Officer.

**OTHERS IN ATTENDANCE:** James T. Ahler; Noel L. Allen, Esq., Allen & Pinnix, PA (via Webex); Robert Broome, Vice President of Advocacy & Outreach, NCACPA; Chuck Bunn, CPA; Dr. Cathy Bunn; Tammy F. Coley, CPA; Sallie Craig, CPA; Neil Crossley, CPA; Pamela Crossley; Sgt. J.D. Rattelade, Raleigh Police Department; Mark Soticheck, CPA, CEO, NCACPA; Herb Wakeford, CPA; Chuck Wakeford; David Wakeford; Jennifer Wakeford; Joan Wakeford; Karen Wakeford; Linn Wakeford; and Matthew Wakeford.

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

**CONFLICT OF INTEREST:** Ms. Van Zant stated she recused herself from two items under review by the Professional Standards Committee in August.

**APPROVAL OF AGENDA:** Ms. Kruse moved, and Mr. Taylor seconded the motion, to approve the agenda. The motion was approved with seven votes in favor and none against.

**MINUTES:** Ms. Van Zant moved, and Dr. Smith seconded the motion to approve the corrected minutes of the July 21, 2025, meeting. The motion was approved with seven votes in favor and none against.

**FINANCIAL AND BUDGETARY ITEMS:** Mr. Payseur moved, and Ms. Kruse seconded the motion to approve the July 2025 financial statements as presented. The motion was approved with seven votes in favor and none against.

**LEGISLATIVE AND RULEMAKING ITEMS:** Dr. Smith moved, and Ms. Kruse seconded the motion to approve the proposed change to 21 NCAC 08F .0410 that would align the education requirements for North Carolina CPA licensure with the Accounting Workforce Development Act, which becomes effective on January 1, 2026. (Appendix I) The motion was approved with seven votes in favor and none against.

**NATIONAL ORGANIZATION ITEMS:** Ms. Demery, Mr. Payseur, Mr. Nance, and Ms. Sanders provided updates from the NASBA committees on which they serve.

**STATE AND LOCAL ORGANIZATION ITEMS:** Ms. Van Zant moved, and Mr. Taylor seconded the motion to approve the appointment of Ms. Kruse, Ms. Lynch, and Mr. Payseur to the joint Board/NCACPA task force that will study the CPE requirements for North Carolina CPAs. The motion was approved with seven votes in favor and none against.

**PROFESSIONAL STANDARDS COMMITTEE REPORT:** The Board approved, with seven votes in favor and none against, the Committee's following recommendations as presented by Ms. Kruse:

Case No. C2025061 - John Brijeski - Approve the signed Consent Order. (Appendix II)

Case No. C2025040 - Lisa Langdon Burgess - Approve the Notice of Hearing for 10:00 a.m. on October 20, 2025. (Appendix III)

Case No. C2025113 - Andrea Mary Daniel – Approve the signed Order. (Appendix IV)

Case No. C2025114 - Bradley Griffin Garner - Approve the signed Order. (Appendix V)

Case No. C2025115 - Brandon Noel Harris - Approve the signed Order. (Appendix VI)

Case No. C2025116 - Carla Summers Merritt - Approve the signed Order. (Appendix VII)

Case No. C2025118 - Charles Thomas Williford - Approve the signed Order. (Appendix VIII)

Case No. C2025121 - Daisy Wang Colmer - Approve the signed Order. (Appendix IX)

Case No. C2025123 - Crystal Lynn Cox - Approve the signed Order. (Appendix X)

Case No. C2025127 - Denis Lee Hayes - Approve the signed Order. (Appendix XI)

Case No. C2025129 - Diane K. Murdock - Approve the signed Order (Appendix XII)

Case No. C2025130 - Elizabeth Joan Flewwelling - Approve the signed Order. (Appendix XIII)

Case No. C2025132 - Gregory Wayne Isley - Approve the signed Order. (Appendix XIV)

Case No. C2025133 - John Davis Vann - Approve the signed Order. (Appendix XV)

Case No. C2025136 - James Roddy Deaton - Approve the signed Order. (Appendix XVI)

Ms. Kruse reported that the Committee provided guidance to the staff on six items. She reiterated that Ms. Van Zant recused herself from two matters that came before the Committee.

**PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE REPORT:** The Board approved with seven votes in favor and none against the following recommendations of the Committee as presented by Dr. Smith:

**Transfer of Grades Applications** - Approve the following applications for transfer of Uniform CPA Exam grades from another jurisdiction:

Aarya Banskota  
Bryce Jamison Berryman

Michelle Marie Fielder  
David Christopher Gross

**Original Certificate Applications** - Approve the following applications for original North Carolina CPA licensure:

Riane Logan Allen  
Hailey Marguerite Amass  
Ann Margaret Askew  
Aarya Banskota  
Patrick Lee Beasley  
Bryce Jamison Berryman  
Scott Edward Bowen  
Shelby Elizabeth Bryson  
Tanner Madison Buff  
Riley Patrick Burke  
Dianna Norville Clark  
David James Conrad  
Josiah Matthew Coyer  
Andrew Poe Dautel  
Brandon Glen Dean  
Amber Lee Elgin  
Michelle Marie Fielder  
Brittany Michelle Foster  
Danielle Alexis Fowler  
Bethany Dawn Frongner  
Harriet Lucile Glover  
Lucas Gorbing Aver  
David Christopher Gross  
Joseph John Hackler  
Taylor Elizabeth Harris  
Ryan Carlton Hendricks  
Mark Alan Hensley Jr.  
Adam Thomas Herdrich  
Joshua Brent Hinch  
Chassidy Rae Hodge  
James Callahan Hoke

Louis Jakub  
Caroline Eileen King  
Sophia Claire Lanham  
Daniel James Larson  
Matthew Ryan Laxton  
Sonia Long  
Wyatt Christopher Manus  
Collin James Philip Marot  
Reuben Marvin Maxwell  
Meredith Cauble McKeever  
Angus Malcolm Joey McQuoid  
Adam Christopher Measimer  
Andrew David Milton  
Hilary Anne Morris  
Molly Kaye Norris  
David Scott Phagan  
Lindsey Nicole Piurowski  
Alexander Retamar  
Abigail Marie Ross  
Mark Whitley Ross Jr.  
Madison Reed Schwartz  
Catherine Ferris Schweffler  
Bryan Ritter Smith  
William Noah Taylor  
Christopher Alexanian Thorburn  
Laura Ellen Tosti  
Dylan Hope Vaughn  
Leslie Vanessa Vazquez Herrera  
Andrew John Whitaker  
Dotson Tanner Wike  
Anna Zhao

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

Jessica Symphony Bobo T15192  
Adam Daniel Segal T15193

Kalen Sechler T15194  
Martin Enrique Perez T15195

Don Louis Castellarin T15196  
Deborah Ann Morton T15197  
Monique Joannette T15198

Latrice Nichole Clark T15199  
Kathleen Camisa T15200  
Martin David Fish T15201

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

Jenney Delorse Ainsworth  
Tiffany Ann Blaase  
Noel Sandria Bowers  
Jayshree Choudhary  
Kacie Lynn Dellecave  
Nicholas Peter Gruidl

Daniel Richard Kalata II  
Jordan Michael Kowalski  
Jonah Adam Langburt  
Ryan Patrick Schutz  
Brian Patrick Williams

**Reinstatement of CPA Certificate Applications** – Approve the following individuals' applications for reinstatement of their CPA certificates:

Paulus Irwan Asali #31711  
Kathleen Eva Blake #42637  
Heather Dawn Boucher #29305  
Jenna Louise Cameron #40780

Karen Lynn McGovern Crow #20757  
Russell Jeffrey Petty #24255  
Jeff Alexander Saleeby #25839  
Carter Michael Watson #45071

**CPE Warning Letters** – The individuals listed below indicated on their 2025-2026 CPA certificate renewal that they completed the 2024 CPE requirement between January 1 and June 30, 2025, without an approved CPE extension. Staff recommended issuing a Letter of Warning for a first offense under 21 NCAC 08 G. .0406(b)(1). The Committee recommended that the Board approve the staff's recommendation.

Tracy Elaine Arnold #29172  
Waqas Asghar #43370  
Laurel Whitney Atwater #29684  
Danielle Baker #39871  
Steven Nelson Baker #39170  
Lauren Lynne Bakke #45708  
Jonathan Mark Beam #10992  
Sharon B. Bell #44036  
Madison Couch Bencini #45935  
Robert Dana Bender #21052  
Ashley Nichole Bink #41636  
Barney Harold Blair Jr. #19724  
Jessica Daymude Boyce #35729  
Elizabeth Leigh Bradburn #31266  
Andrew Nicholas Brooks #47065  
Sarah Elder Bruce #34900  
Olivia Richardson Bruner #47147

Jack Benson Bruns #44993  
William Hardy Bryan #13482  
Crystal Hamilton Bulman #35353  
Mark Alan Bumgarner #10744  
Brendan Corey Byrnside #39927  
Travis Britton Byrum #43533  
John Martin Callinan #47213  
Mark William Carlin #44946  
Michael Anthony Casale #47681  
Katie Lynn Cihal #29484  
Jonathan Thomas Clardy #36402  
Olivia Butler Clark #43242  
Lauren Brooks Clark #22274  
John Marc Cleveland #30368  
Jamie Michael Coffey #29893  
Harold Leon Collis #2099  
William Jordan Connelly #44930

Thomas James Cromartie #30435  
Cyprian Clay Dickson #41987  
Jennifer Emily Dintsch #34532  
Nicholas Spencer Dixon #46330  
Leslie Blackwell Donathan #37725  
Laura Jacobson Dyches #40457  
Richard Stephen Edmonds #28247  
Tom David Eilers Jr. #22161  
Darel Brett Ellis #27032  
Hayxa Escobar #28253  
Montana Clelland Fackler #37600  
Amanda Wilson Fair #40939  
H. Craig Faircloth #19499  
Jacquelynn Huckert Falacara #45956  
Gregory James Favre-Bulle #47691  
Karen Chandler Frazier #18589  
Christopher Thomas Frederick #30538  
David Edward Friberg #42218  
Zachary Michael Fry #47338  
Amber Lund Gaffney #37917  
Whitney Nicole Gagon #46544  
Gayle M. Gleaves #27766  
Haley Anne Good #42852  
Jessica Bowers Good #23741  
Sherry Elaine Greenstein #24483  
Daniel Roy Grover #27445  
Elizabeth Darden Grubb #46588  
Robert Andrew Hale Sr. #32366  
Kelly Carroll Hamilton #35129  
David S. Hankins #14303  
Elizabeth Nicole Hanks #42720  
Marvin Needham Hardee Jr. #31056  
Zachary Riley Harner #43501  
Francesca Ann Harnum #40619  
Frank Hemby Harper #12859  
Eugene Carl Harris #47416  
Spencer Meyer Harris #47319  
Sarah Jane Hazelton #40255  
Ann Mebane Hine #44851  
Richard R. Hodge #23123  
Helen Elizabeth Hollifield #18705  
Kathryn Marie Hollis #46182  
Delton Russell Holloway #11724  
Jonathan William Howard #45189  
Nicholas Gregg Hudgins #47559

Mallory Jeanne Ickes #46348  
Lindsay Hutchins Idol #28419  
Ayokunle Olutade Ilesanmi #45876  
Hamilton Sherrod James #42480  
Michael Anthony Jankowski Jr. #37517  
Edward Joseph Jankun #28855  
Lydia Elizabeth Jensen #34435  
Kristina Torbett Johnsen #22355  
Andrew Stephen Jolley #36117  
Joanne Nixon Jones #30086  
Ari Matthew Kaplan #47271  
Jolieann Elizabeth Kelly #34517  
Frank Nolan Kissel #33871  
Matthew Joseph Knepper #47121  
Brandon Cole Knez #42008  
Margaret Ann Koehler #34479  
Benjamin Chaim Koenigsberg #45131  
Sara Nicole Kollien #37961  
Julie Anne Lackey #34183  
Sherry Hetherington Lafon #41193  
Tabitha Faith Lambeth #44096  
Benjamin Lapsley #16180  
Heather A. Lasher #27048  
Walter Edmund Leamy III #21606  
Michael Edward Leja #40025  
Brian Michael Lewis #47286  
Bridgette Bai-Gen Lin #40194  
Jeremy Lineberger #42501  
Merissa Jane MacDougall #41127  
Nicholas Philip Mannon #44521  
M. Jule Mansfield #28996  
Curtis Joseph Mathews #17602  
Angela Marie Matousek #29713  
Jeff William McCauley #19422  
Natalie Jordan McCord #45847  
Katherine J. McIntyre #46614  
Megan McKenzie #35289  
Wendy Meyers Mease #43125  
John Benoit Menasce #41740  
Allison Marie Michaud #41199  
Ashley Shavonne Middleton #39475  
Richard John Miller #31967  
Jenneth Jones Mitchell #45907  
Kathleen F. Moore #46301  
Hunter Thomas Moore #38728

Anthony Morales-Gaxiola Jr. #46419  
Tanner Robert Morgan #46078  
Timothy Edward Mullis #18432  
Mary Prince Munn #17678  
James Clarke Murphy Jr. #28717  
Sharon J. Murr #31803  
Vineet Vijay Naik #42417  
Karyl H. Neal #47112  
Cynthia Mercer New #29714  
Chrysanthos Vasilios Nikopoulos #39399  
Paul Lee Nunn Jr. #9469  
Ana Townsend Occhiuzzi #43114  
Rebecca Powell O'Connell #12390  
Sean Patrick O'Leary #34191  
Maggie Ostwalt-Yantis #46565  
Paige Beverly Russell Pace #45348  
Edward Albert Palombo #18435  
Heliben Ureshkumar Patel #47116  
Shubham Pareshkumar Patel #44881  
Nikhil Patel #33305  
Kenneth Benjamin Pendleton #40996  
Jo Luise Penninger #47146  
Quynh Ngoc Pham #34214  
Jeffrey Stuart Phillips #42502  
Graeme Forbes Philp #22483  
Johnathan William Pierce #45964  
Meredith Custer Piper #35447  
Emily Catherine Plauche #39791  
Tina Marie Preslar #42392  
Zachary Charles Pritchard #45409  
Abirami Raja #34014  
Minu Ramani #43708  
Lora Elaine Ramsey #24571  
Paul Andrew Rava #46290  
Clayton Alexander Rexroad #45159  
Kyle Brandon Richardson #42666  
Talise Richter #46048  
Anne Valdes Roberts #28980  
Joseph Tucker Robertson #47124  
Richard Edward Rogers #38610  
Daniel Rowe #46370  
Jorge Ezra Rubi #34891  
Kyle Scott Salvaterra #44156  
Larry James Sargent #41731  
Vinay Sawhney #16604

Matthew Gerald Scheuers #46620  
Kyle Bernhard Schindler #46543  
Donald Rudolph Schroeder #31744  
Michael Neville Schuman #30876  
Spenser Grey Seifert #43171  
Daria Serdiuk #47550  
Aaron James Seres #29260  
Andrew Thomas Sharp #45244  
Joseph Hedrick Simmons III #38920  
Charlie Wayne Sipe #43771  
James McHugh Skidmore Jr. #6823  
Jerry Michael Sledge #14701  
Mark Robert Smith #46826  
David Trent Smith #46721  
William David Smith #28020  
John Nelson Spencer Jr. #7078  
Laura Copeland Stanziale #30527  
D'Andre Starnes #41519  
Benjamin David Starr #44079  
Reese Edwin Stewart #44440  
Kristen Anna Stiefel #40064  
Brittany Alley Stine #44142  
Ferdinand Raymond Stout II #10382  
Elizabeth Paluso Sutton #41877  
Michelle Elizabeth Talarczyk #45359  
Alicia Norman Thrasher #33552  
Chayan Agarwal Tiwari #43134  
Lori Lynn Toro #46649  
Matthew James Tranholt #47093  
Matthew James Trivison #47136  
Susan Annette Tucker #45967  
David Thomas Tunstall #42174  
Jessica Carmen Tyson #44198  
Ryan Casey Van Wingerden #36145  
Kyle Lee VanderSlik #37000  
John Michael Voves #39520  
Paul Anthony Wagoner #46385  
Stephen Robert Waldman #47355  
Phillip Aaron Walker #42387  
Jelissa Shania Ward #38675  
Craig Alan Warren #35530  
Christopher Shane West #46085  
Eric Dale Wheatley #28336  
Robert Lowell Whited #35329  
Laurel Eagan Williams #22855

Hubert James Williams #11967  
Adrian Elizabeth Wilmsen #46694  
James Douglas Wilson #37528  
Sharon Price Wingo #25783  
Jacob Allen Wrenn #47322

Scott Joseph Wright #47755  
Samuel Gregory Yearick #20870  
Matthew Oliver Young #44027  
David Jon Zukerman #37451  
Sommer Ann Zusin #41133

The individuals listed below marked box “D” on their 2025-2026 CPA certificate renewal, indicating approval of a CPE extension. However, it appears they did not submit an extension request for Board approval and therefore completed their 2024 CPE requirements between January 1 and June 30, 2025, without an approved extension. Staff recommended issuing a Letter of Warning for a first offense under 21 NCAC 08 G. .0406(b)(1). The Committee recommended that the Board approve the staff’s recommendation.

ooja B. Bhardwaj #35178  
Jeremy R. Bottlinger #47267  
Donald Larry Crumbley #3715  
Khalid Maged Elshaikh #46441  
Douglas Kent Gentile #16935  
Andrew Terry Hall #47458  
Dana S. Jones #35945  
Richard Eugene Jones #16309  
Kris Alan Kaffenbarger #20560

Kevin Thomas Maurer #46160  
Lauren Katherine McKenzie #36563  
Lori Wilson Moses #19180  
Scott McClure Overholt #23104  
Kirti H. Shah #37958  
Janice Lee Steede #9276  
Sharon Roark Thompson #22212  
Ryan Turchi #43072

**CPE Audit** -The Committee reviewed a licensee’s CPE submission in response to the Letter of Warning CPE audit. Board staff recommended accepting the submission and advising the licensee to exercise greater care in selecting CPE courses that are specifically designed for CPAs, rather than relying primarily on internal training. Staff also recommended including the licensee in the 2025 CPE audit pool to ensure future compliance with Board guidelines. The Committee voted to accept the staff’s recommendations as presented and to recommend that the Board approve the staff’s recommendations.

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

Thomas Adrian  
Kunika Aggarwal  
Laura Alvarez Aguilar  
Zachary Ambrose  
Jonssen Angbetic  
Tariq Ansari  
Theodore Apostle  
Laken Appleby  
Phu Aung  
Natallia Auramenka  
Walker Austin

Natalie Auwn  
Brendan Bagwell  
Andrew Baker  
Blake Baker  
Meghan Barrett  
Brooke Barton  
Mazin Basher  
John Batten  
Karen Beasley-Bruce  
Jake Bentley  
Sydney Berrey

Ava Berry  
Ian Best  
Austin Bland  
Amanda Bodden  
Robert Bordiere  
Sophia Bothof  
Lemisse Boyce  
Brielle Boyd  
Brenna Braswell  
Robin Brewer  
Eric Brown  
Frankie Brown  
Mark Bruce  
Matthew Buck  
Gilley Bunting  
Adam Burroughs  
Peter Butcher  
Sherrie Byrd  
Madeline Cabe  
Anna Caldwell  
Amanda Campbell  
Blaine Campbell  
Candice Canino  
Bridget Cannon  
Alan Cardoso  
Macy Carp  
Devin Caster  
Vanessa Castillo Soza  
Yu Chen  
Francis Chiwanza  
Kara Cline  
Amber Collins  
Carson Conklin  
Kylie Conlon  
Aidan Connolly  
Samuel Cook  
Peyton Cox  
Cami Crammer  
Wilson Crimmins  
James Croom  
Justin Cunningham  
Ryan D'Costa  
Faith Daniels  
Delaney Darrow  
Collin Davis

Walter Davis  
Jack Davison  
Luke DeFranco  
Sean DeMarco  
Lauren Dever  
Emily Diaz  
Thomas Dufour  
Carrie Dufresne  
Megan Duhig  
Tatiana Dunston  
Laura Earnhardt  
Aaron Eller  
Abasiakan Emmanuel  
John Fassett  
Shannon Feltz  
Kelsey Fontaine  
Holly Forsht  
Gerald Foxx  
Joseph Fraboni  
Kathleen Fritz  
Lauren Frye  
Amanda Fuller  
Amanda Ganci  
Sean Garvin  
Evan Gassman  
Teresa Geisler  
Luke Gentry  
Aleah Godwin  
Josue Gomez Chinchilla  
Aura Gomez Cuervo  
Nidhi Gondaliya  
Emil Gonsalvez  
Jeremy Granger  
Catherine Gray  
Emily Gray  
Jacob Green  
Kennedy Green  
Daniel Griffin  
Seth Guge  
Carlos Gutierrez  
Taylor Hagaman  
Allison Hajj  
Madison Hanan  
Zayd Hannini  
Kyra Hansen



Davis Harrelson  
Austin Harris  
Brian Harris  
Adam Harrison  
Shamari Henderson  
Glenn Henslee  
Dania Hernandezgarcia  
Emily Herne  
Preston Hoey  
Stephen Hoggard  
Alexandria Howard  
Jacqueline Howells  
Ethan Hubrich  
Emily Huey  
Monica Hughes  
Ellis Hunter  
Morgan Hurst  
Travis Idol  
Sachin Iyengar  
Andrew Johnson  
Cydney Johnson  
Kendall Johnson  
William Jurchak  
Hunter Kaelin  
Thomas Kahila  
Amanda Keegan  
Ibrahima Keita  
Jackson Keller  
Anna Kelly  
Nicola Kennell  
Amelie Kenney  
Nathan Kidder  
Kaitlyn King  
Mark Klabo  
Daniel Knott  
Liana Kolodich  
Abraham Koroma  
Cheryl Kovic  
Katherine Kulas  
Thomas Lagois  
Edward Laiewski  
Nisansala Lathpandura  
Emma Lawson  
Taylor Lee  
Blair Lefler

John Lewis  
Jonathan Lewis  
Justin Li  
Christian Liebert  
Caterina Linares  
Angie Liu  
Matthew Looney  
Francis Lozzi  
Hayden Lunenfeld  
Andriana Mahairas  
Evan Maitland  
Emily Mann  
Gillian Manning  
Daniel Martinez-Sanchez  
Zachary Mauney  
Vincent Mazzone  
Andrew McDonald  
Aubrey McKay  
Erin McLaughlin  
Jonathon McLean  
Caroline McMullan  
Dillon Meehan  
Jacob Meier  
Kimball Midgett  
Natalie Mitchell  
Mohamed Ali Mohareb  
Hayley Moore  
Adam Morris  
Carter Morris  
Zackery Morris  
Melody Murphy  
Gracie Myers  
Grant Myers  
Ethan Nardi  
Ebadullah Nasery  
Nicholas Oberle  
Ashlyn Odom  
Daniel Osborne  
Jared Ott  
Brendan Outlaw  
Dana Overlay  
Katherine Pair  
Tyler Park  
Tyler Parker  
Akash Patel

Yami Patel  
Maliyah Paynter  
Ronshanda Perkins  
Tyson Petermann  
Rebecca Petersen  
Marshall Pile  
Madison Pitchford  
Rhylee Pope  
Jenna Porter  
Stacey Poteat  
Elizabeth Potyraj  
Jamie Ramirez  
Anthony Recinos Argueta  
Alexander Reed  
Trevor Reed  
Vida Reese  
Allison Reidy  
Nathan Reitz  
Rafaela Respass  
Ashley Rhoades  
Charles Rich  
Dylan Roberts  
Jorgen Robertson  
Edgar Rodriguez  
Austin Rogers  
Jingxiu Rong  
Brooke Rosen  
Derek Royster  
Tom Rubinacci  
Jose Salinas  
Kelsey Sampere  
Joy Sanders  
Ethan Schild  
Andrew Schwetz  
Shivani Shah  
Kexin Shao  
Priyanka Sharma  
Amanda Shaughnessy  
Amy Sheline  
Kimberly Shope  
Wendy Sims  
Wesley Smith

Brian Smithwick  
James Snavely  
Juliana Snoke  
Lukas Sobocinski  
Lauren Spada  
Christopher Sparks  
Lori Stahlberg  
McKenzie Stakely  
Sarah Stallings  
John Stolzenbach  
George Streetman  
Mikaela Stroud  
Travis Sutton  
Gus Svendsgaard  
Steven Swierkowski  
Shayista Syed  
Allen Taylor  
Santora Taylor  
Lyle Teijen  
Steven Testa  
Jacob Thomas  
Davis Thortman  
Brett Tornquist  
Jared Triplett  
Segilola Udofia  
Dominick Vaccaro  
Connor Vestal  
Connor Ware  
Celeste Waugh  
Logan Webb  
Emily White  
Gavan White  
Sonya Williams  
Kari Wilson  
Derek Winslow  
Kendel Woods  
Lindsey Wright  
Thomas Zambrano  
Xiaojuan Zhong  
Sulan Zhu  
Ruth Zieverink

**Uniform CPA Exam Score Extension Requests** – Approved the Committee’s recommendation to disapprove three applicants’ requests to extend their CPA Exam score expiration date.

**INVESTMENT COMMITTEE REPORT:** The Board approved, with seven votes in favor and none against, the Committee's recommendation as presented by Mr. Payseur.

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

**Recognition of NC CPA Licensure Milestones:** Ms. Demery recognized Mr. Bunn for 50 years of North Carolina CPA licensure, Mr. Crossley for 55 years, and Mr. Wakeford for 58 years. Each individual was presented with a Certificate of Recognition from the Board, and Ms. Demery expressed the Board's appreciation for their professional service and longstanding contributions to the CPA profession.

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

Bobby Joe Bates  
Alan Eugene Bolick  
John Lucier Brantley  
Lanny Dale Bynum  
Guy Louis Forcucci

Thomas Joseph Patton  
Buddy Albert Pope  
Mark Noel Schlueter  
Ollin Baines Sykes  
James Madison Whitworth Jr.

Ms. Demery instructed the staff to send Certificates of Recognition to the following individuals who achieved 55 years of NC CPA licensure in August 2025:

Charles William Barker  
Stephen Parrish

Richard Jerome Pope  
Ralph Wayne Rowell

**RESOLUTIONS:** Ms. Demery read a Resolution honoring Ms. Van Zant for her years of service to the Board and the CPA profession. (Appendix XVII) She presented Ms. Van Zant with a framed copy of the Resolution and a reproduction of the US Postal Service's CPA stamp. Ms. Demery instructed the staff to include a copy of the Resolution in the meeting minutes.

Ms. Kruse read a Resolution honoring Ms. Demery for her years of service to the Board and the CPA profession. (Appendix XVIII) She presented Ms. Demery with a framed copy of the Resolution and a reproduction of the US Postal Service's CPA stamp. Ms. Kruse instructed the staff to include a copy of the Resolution in the meeting minutes.

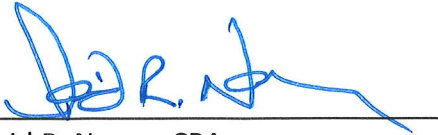
**OATHS OF OFFICE:** Mr. Ahler was sworn the Oath of Office by Ms. Demery.

Ms. Coley was sworn the Oath of Office by Ms. Kruse.

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

**ADJOURNMENT:** Mr. Taylor moved, and Mr. Payseur seconded the motion to adjourn the meeting at 11:08 a.m. The motion passed with seven votes in favor and none against.

Respectfully submitted:



David R. Nance, CPA  
Executive Director

Attested to by:



Jodi Kruse, CPA  
Vice President



## North Carolina State Board of Certified Public Accountant Examiners

### Review of the Impact of Pathways Legislation on Board Rules

The new Pathways legislation was approved on July 1, 2025, with an effective date of January 1, 2026. The new legislation creates an additional pathway to licensure for candidates who have a bachelor's degree, meet the 30-hour concentration of accounting requirement, pass the CPA Exam, and have completed the work experience requirement that now includes 2 years of supervised experience under a licensed CPA.

The Board is undergoing a periodic review of its rules at this time; therefore, it would be efficient to move forward with necessary rule changes that are impacted by the passage of this law. The expected effective date of the Board's rules, upon completion of the periodic review process, will be May 1, 2026. These rules can be added to the current rule changes that are proposed and vetted through the rule-making process.

In reviewing matters related to the Pathway currently ongoing across CPA jurisdictions, the Board staff proposes the following:

- **21 NCAC 08F .0401 – Work Experience Required of Candidates for CPA Certification:** This is the main rule that speaks to the work experience required for licensure. It specifically refers to the work requirements found in the legislation G.S. 93-12(5). This rule speaks more to how the Board staff measures and evaluates the work experience required and does not speak to the actual requirements. As such, it does not appear that this rule requires amendment.
- **21 NCAC 08F .0410 – Education Required of Candidates for CPA Certification:** This rule speaks to the 150-semester hours required for licensure; therefore, this rule requires amendment. The Board staff proposes striking the 150-semester language and replacing it with the term "educational." This rule places a requirement on licensees that they obtain the concentration in accounting as well as at least 24-semester hours of coursework in at least 8 of the 10 listed fields of study. The fields of study in general relate to general college requirements obtained within a business administration degree.
- **21 NCAC 08H .0101 – Reciprocal Certificates:** This rule speaks to how NC allows licensees from other jurisdictions to obtain reciprocal licensure in NC. As mobility exists, the NC Board recognizes a CPA from any other jurisdiction as meeting NC's CPA licensure requirements. There are discussions ongoing in some jurisdictions that could lower the educational requirements for obtaining a CPA license. The Michigan legislature has entertained (not supported by the Michigan CPA Society or Board of Accountancy) allowing an associate's degree or higher for CPA licensure. Many jurisdictions are considering implementing guardrails to ensure that the Board of Accountancy controls the narrative within their jurisdiction. The Board staff is proposing item (3) *[The applicant meets the minimum education requirements as defined by G.S. 93-12(5).]* to this rule to establish such a guardrail for North Carolina.

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2025061

IN THE MATTER OF:  
John Brijeski, CPA, #46217  
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. John Brijeski, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 46217 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 CPE.
5. In response to the Board's audit of his CPE, the Respondent was unable to provide documentation to substantiate completion of an ethics course provided by a NASBA approved sponsor.
6. On July 2, 2025, the Respondent submitted a request to have his CPA certificate placed on inactive status.
7. 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).

Consent Order - 2  
John Brijeski, CPA

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's request to have his CPA certificate placed on inactive status is hereby granted. The Respondent shall not seek to reactivate his CPA certificate until one year has elapsed since the finalization of this Consent Order.
2. After one year has passed, 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. Forty (40) 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 14 DAY OF July, 2025  
(Day) (Month) (Year)

John Brijeski  
Respondent

APPROVED BY THE BOARD THIS THE 18<sup>th</sup> DAY OF August, 2025  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Bernita W. Demery, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2025040

IN THE MATTER OF:  
Lisa Langdon Burgess, #29629  
Respondent

NOTICE OF HEARING

The North Carolina State Board of Certified Public Accountant Examiners (“Board”) has received evidence which if admitted at hearing would show that:

1. Lisa Langdon Burgess, CPA (hereinafter “Respondent”), was the holder of North Carolina certificate number 29629 as a Certified Public Accountant.
2. 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.
3. The Respondent was subjected to an audit of her CPE by the Board staff. The Board staff requested that the Respondent provide certificates of completion for CPE reported to meet her 2023 and 2024 requirements.
4. On June 30, 2024, the Respondent renewed her CPA certificate. At that time, she informed the Board that she had taken all the necessary CPE for 2023. In response to the Board’s audit of her CPE, the Respondent did not provide documentation to substantiate the CPE hours reported for 2023.
5. The Board staff mailed a communication to the Respondent at the address provided on her CPA certificate renewals. That communication was sent on March 5, 2025, with a response deadline of March 26, 2025. The Respondent did not respond.
6. The Board staff followed up with an email communication on April 7, 2025. The email was sent to the email address provided by the Respondent on her CPA certificate renewals. The response deadline was April 21, 2025. The Respondent did not respond.
7. On July 2, 2025, the Respondent submitted a request to have her CPA certificate placed on inactive status.
8. On July 2, 2025, the Board staff sent an email communication with a proposed Consent Order to the email address provided by the Respondent



Notice of Hearing - 2  
Lisa Langdon Burgess

on her application to be placed on inactive status. The response deadline was July 9, 2025. The Respondent did not respond.

9. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(b)(4), .0203(b)(5), and .0206.

The discipline which the Board may impose on the Respondent for violation of the aforementioned statutes and rules includes censure, revocation of license for a period of time, or permanent revocation. In addition, the Board may impose civil penalties of up to \$1,000 per infraction.

Pursuant to N. C. Gen. Stat. § 150B-38, the Respondent is entitled to a public hearing on this matter. This notice is to advise Respondent that, unless this matter is resolved by consent, the Board will hear this matter in the Board offices at 1101 Oberlin Road in Raleigh on October 20, 2025.

If the Respondent is not present, a decision may be reached in her absence, and the Respondent may be deemed to have waived her right to a hearing.

Pursuant to N.C. Gen. Stat. § 150B-40(d), the Respondent may not communicate regarding this matter, directly or indirectly, with any individual member of the Board.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



*Jodi K Kruse*  
BY: Jodi K Kruse (Aug 19, 2025 09:24:00 EDT)

Chair, Professional Standards Committee

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2025113

IN THE MATTER OF:  
Andrea Mary Daniel, CPA, #26916  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Andrea Mary Daniel, CPA (hereinafter "Ms. Daniel"), is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Daniel failed to timely renew the annual firm registration for Andrea Daniel CPA, PLLC, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(1), because Ms. Daniel's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
4. Ms. Daniel has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Daniel's payment as full resolution of the aforementioned rules violation.

This the 18 day of August, 2020.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Bernita W. Demery, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2025114

IN THE MATTER OF:  
Bradley Griffin Garner, CPA, #32939  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Bradley Griffin Garner, CPA (hereinafter "Mr. Garner"), is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Garner failed to timely renew the annual firm registration for Brad G. Garner, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(1), because Mr. Garner's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
4. Mr. Garner has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Garner's payment as full resolution of the aforementioned rules violation.

This the 18 day of August, 2025.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Bernita W. Demery, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2025115

IN THE MATTER OF:  
Brandon Noel Harris, CPA, #25495  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Brandon Noel Harris, CPA (hereinafter "Ms. Harris"), is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Harris failed to timely renew the annual firm registration for Brandon Noel Harris, CPA, CFE, P.C., in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(1), because Ms. Harris' infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
4. Ms. Harris has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Harris' payment as full resolution of the aforementioned rules violation.

This the 18 day of August, 2025.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Bernita W. Demery, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2025116

IN THE MATTER OF:  
Carla Summers Merritt, CPA, #18622  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Carla Summers Merritt, CPA (hereinafter "Ms. Merritt"), is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Merritt failed to timely renew the annual firm registration for Bryan Merritt and Associates PLLC, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(1), because Ms. Merritt's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
4. Ms. Merritt has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Merritt's payment as full resolution of the aforementioned rules violation.

This the 18 day of August, 2025.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Bernita W. Demery, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2025118

IN THE MATTER OF:  
Charles Thomas Williford, CPA, #15522  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Charles Thomas Williford, CPA (hereinafter "Mr. Williford"), is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Williford failed to timely renew the annual firm registration for Charles T. Williford, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(1), because Mr. Williford's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
4. Mr. Williford has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Williford's payment as full resolution of the aforementioned rules violation.

This the 18 day of August, 2025.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Bernita W. Demery, CPA  
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2025121

IN THE MATTER OF:  
Daisy Wang Colmer, CPA, #36138  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Daisy Wang Colmer, CPA (hereinafter "Ms. Colmer"), is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Colmer failed to timely renew the annual firm registration for Colmer CPA, PLLC, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(1), because Ms. Colmer's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
4. Ms. Colmer has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Colmer's payment as full resolution of the aforementioned rules violation.

This the 18 day of August, 2025.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Bernita W. Demery, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2025123

IN THE MATTER OF:  
Crystal Lynn Cox, CPA, #20175  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Crystal Lynn Cox, CPA (hereinafter "Ms. Cox"), is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Cox failed to timely renew the annual firm registration for Crystal L. Cox, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(1), because Ms. Cox's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
4. Ms. Cox has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Cox's payment as full resolution of the aforementioned rules violation.

This the 18 day of August, 2025.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:

Bernita W. Demery, CPA  
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2025127

IN THE MATTER OF:  
Denis Lee Hayes, CPA, #13701  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Denis Lee Hayes, CPA (hereinafter "Mr. Hayes"), is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Hayes failed to timely renew the annual firm registration for Denis L. Hayes, CPA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(1), because Mr. Hayes' infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
4. Mr. Hayes has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Hayes' payment as full resolution of the aforementioned rules violation.

This the 18 day of August, 2025.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Bernita W. Demery, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2025129

IN THE MATTER OF:  
Diane K. Murdock, CPA, #18627  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Diane K. Murdock, CPA (hereinafter "Ms. Murdock"), is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Murdock failed to timely renew the annual firm registration for Diane Murdock CPA in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(1), because Ms. Murdock's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
4. Ms. Murdock has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Murdock's payment as full resolution of the aforementioned rules violation.

This the 18 day of August, 2025.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Bernita W. Demery, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2025130

IN THE MATTER OF:

Elizabeth Joan Flewwelling, CPA, #19666  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Elizabeth Joan Flewwelling, CPA (hereinafter "Flewwelling"), is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Flewwelling failed to timely renew the annual firm registration for Flewwelling, CPA, PC, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(1), because Ms. Flewwelling's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
4. Ms. Flewwelling has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Ms. Flewwelling's payment as full resolution of the aforementioned rules violation.

This the 10 day of August, 2025.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Bernita W. Demery, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2025132

IN THE MATTER OF:  
Gregory Wayne Isley, CPA, #14236  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Gregory Wayne Isley, CPA (hereinafter "Mr. Isley"), is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Isley failed to timely renew the annual firm registration for Greg W. Isley, CPA, PA, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(1), because Mr. Isley's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
4. Mr. Isley has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Isley's payment as full resolution of the aforementioned rules violation.

This the 18 day of August, 2025.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Bernita W. Demery, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2025133

IN THE MATTER OF:  
John Davis Vann, CPA, #35398  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. John Davis Vann, CPA (hereinafter "Mr. Vann"), is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Vann failed to timely renew the annual firm registration for Haney, Vann, Bruton & Crawford, LLP, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(1), because Mr. Vann's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
4. Mr. Vann has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Vann's payment as full resolution of the aforementioned rules violation.

This the 18 day of August, 2025.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Bernita W. Demery, CPA  
President



NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2025136

IN THE MATTER OF:  
James Roddy Deaton, CPA, #12366  
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. James Roddy Deaton, CPA (hereinafter "Mr. Deaton"), is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Deaton failed to timely renew the annual firm registration for James R. Deaton, C.P.A., P.C., in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(1), because Mr. Deaton's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
4. Mr. Deaton has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Deaton's payment as full resolution of the aforementioned rules violation.

This the 18 day of August, 2025.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Bernita W. Demery, CPA  
President

## North Carolina State Board of Certified Public Accountant Examiners



### Resolution Honoring Jennifer K. Van Zant, Esq.

**WHEREAS** Jennifer K. Van Zant, Esq., has faithfully served as a distinguished member of the North Carolina State Board of Certified Public Accountant Examiners since 2019;

**WHEREAS** during her tenure, she has consistently protected the public's interest through her integrity, insight, and steadfast dedication to the mission of the Board;

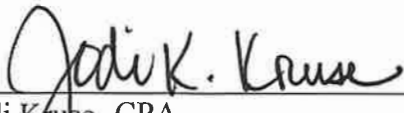
**WHEREAS** she has contributed her expertise and leadership as a member of the Audit Committee, the Professional Education and Applications Committee, the Professional Standards Committee, the Strategy Committee, and the Joint Task Force on CPA-retired Status;

**WHEREAS** through her exemplary leadership, professionalism, and unwavering commitment to ethical standards, Ms. Van Zant has served as a tireless advocate for both the public interest and the accounting profession in North Carolina;

**NOW, THEREFORE, BE IT RESOLVED** that the members of the North Carolina State Board of Certified Public Accountant Examiners do hereby extend their sincere gratitude and highest commendation to Jennifer K. Van Zant, Esq., for her outstanding service and invaluable contributions to the regulation and advancement of the CPA profession;

**BE IT FURTHER RESOLVED** that this Resolution be recorded in the official minutes of the North Carolina State Board of Certified Public Accountant Examiners, and that a copy be presented to Ms. Van Zant in recognition of her exemplary dedication and service.

*As adopted on the 18<sup>th</sup> day of August 2025 by the North Carolina State Board of Certified Public Accountant Examiners.*

  
\_\_\_\_\_  
Jodi Kruse, CPA  
Vice President

## North Carolina State Board of Certified Public Accountant Examiners



### Resolution Honoring Bernita W. Demery, CPA

**WHEREAS** Bernita W. Demery, CPA, has faithfully served as a distinguished member of the North Carolina State Board of Certified Public Accountant Examiners since 2019;

**WHEREAS** during her tenure, she has held key leadership roles on the Board, including serving as President and Vice President;

**WHEREAS** she has contributed her expertise and leadership as a member of the Executive Committee, Audit Committee, the Professional Education and Applications Committee, and the Strategy Committee;


**WHEREAS** she further extended her service to the profession on a national level through her involvement with the National Association of State Boards of Accountancy (NASBA), serving on the Audit Committee, the Communications Committee, and the CEO/President Selection Advisory Committee;

**WHEREAS** throughout her years of service, Ms. Demery has exemplified unwavering dedication, professionalism, and integrity, acting as a tireless advocate for both the public interest and the accounting profession;

**NOW, THEREFORE, BE IT RESOLVED** that the members of the North Carolina State Board of Certified Public Accountant Examiners do hereby formally recognize and express their profound appreciation to Bernita W. Demery, CPA, for her outstanding service and steadfast commitment to the regulation and advancement of the CPA profession in North Carolina;

**BE IT FURTHER RESOLVED** that this Resolution be entered into the official minutes of the North Carolina State Board of Certified Public Accountant Examiners, and that a copy be presented to Bernita W. Demery, CPA, in grateful acknowledgment of her exemplary contributions.

*As adopted on the 18<sup>th</sup> day of August 2025 by the North Carolina State Board of Certified Public Accountant Examiners.*

  
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Jodi Kruse, CPA  
Vice President