



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. 9-2025

MYTH vs. FACT

Busting Five Myths about CPE

CPE. Those three little letters can spark panic in CPAs everywhere as December 31 creeps closer. The truth is, CPE doesn't have to be stressful. Let's clear up some of the most common myths that resurface year after year.

Myth #1: CPE is something you cram in during the last week of December.

Yes, you can do that. If you also enjoy holiday shopping at 11 p.m. on Christmas Eve. Every year, Board staff sees the December rush. But CPE is available year-round and spreading it out gives you more choices, courses you actually want to take instead of whatever happens to be left in the virtual bargain bin. Plus, you'll get to enjoy the holiday season with your family and friends instead of staring at your laptop.

Myth #2: You must get exactly 40 hours, no more, no less.

Not true. You can go over, and it can actually work to your advantage. Extra hours can be carried forward into the next year (up to 50% with a maximum of 20 hours). So, if you earn 45 hours this year, you'll already have a head start on next year's requirement. Think of it as your "CPE savings account." That cushion can come in handy when you get the flu in December, or your computer crashes, or that big project at work becomes a monster.

Myth #3: Experienced CPAs don't need as much CPE.

Accounting standards, tax laws, and technology didn't stop evolving the year you were licensed. Even the most veteran CPAs pick up new insights every year, often in areas they thought they had mastered. A course is worthwhile if you leave with even one new idea or fresh perspective.

Myth #4: CPE only matters for public accounting.

Not so. Whether you're in industry, government, education, or public practice, CPE keeps you sharp. Regulations shift, tools change, and new best practices can save you both time and frustration, no matter where you work.

Myth #5: CPE is boring.

Choose topics that genuinely interest you, and you might even look forward to it. Many courses also double as networking opportunities, not just with CPAs, but with attorneys, CFOs, and even future colleagues.

Bottom line: Don't fear the CPE requirement. Spread it out, be intentional, and maybe even have some fun with it. After all, if you're spending 40 hours a year on professional development, you might as well make them count.

Have questions about the annual CPE requirement? Check out the CPE information on our [website](http://nccpaboard.gov).

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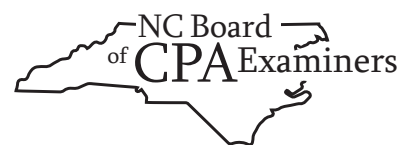
Board of CPA Examiners

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Governor Stein Appoints James T. Ahler and Tammy F. Coley to the Board

The Board is pleased to announce that Governor Josh Stein has appointed James Ahler, CAE, and Tammy F. Coley, CPA, to the Board.

Mr. Ahler and Ms. Coley officially joined the Board when they took the Oath of Office during the Board's August 18, 2025, meeting. Their terms will run through June 30, 2028.

Mr. Ahler, who replaced Jennifer Van Zant, Esq., served as CEO of the North Carolina Association of CPAs (NCACPA) from 1988 to 2016. He also held the position of Executive Director at the Kentucky State Board of Accountancy for 10 years.



James Ahler



Tammy Coley

Ms. Coley, a licensed North Carolina CPA since 1991, replaced Bernita W. Demery, CPA.

She is the Chief Transformation Officer at BlackLine. Her professional background includes roles at Ernst & Young, Sloan Financial Group, Inc., and Cox

Communications. Ms. Coley is a member of both the NCACPA and the AICPA.

Mr. Ahler and Ms. Coley will be featured in an upcoming issue of the *Activity Review*, where you can learn more about their backgrounds and perspectives.

Uniform CPA Examination Voucher Program

Since 2006, the Board's Uniform CPA Examination Voucher Program has supported North Carolina college and university students pursuing CPA licensure. Funded through interest income (NCGS 93B-11) and rental revenue, the program provides vouchers that cover the full cost of taking each section of the CPA Exam once and the related administrative fees. In the 2024-2025 award cycle, the following entities participated in the program:

Appalachian State University
Barton College
Chowan University
East Carolina University
Elon University
Fayetteville State University
Gardner Webb University
Lenoir-Rhyne University
Meredith College
North Carolina A&T State University
North Carolina Central University
NC CPA Foundation, Inc.

North Carolina State University
Shaw University
UNC-Chapel Hill
UNC-Greensboro
UNC-Pembroke
UNC-Wilmington
University of Mount Olive
Wake Forest University
Western Carolina University
Wingate University
Winston-Salem State University



Get Ready for CPA Firm Registration Renewal

The annual CPA firm registration renewal period is quickly approaching. To help avoid delays, now is a good time to review and update your firm's contact information, including mailing address, phone number, and email address. Accurate information ensures your firm receives timely reminders from the Board.

To update or verify a firm's information, the firm's supervising CPA should log in to the [Board's online portal](#) using the same credentials they use for their individual CPA certificate renewal. If you need help logging in to the portal, please contact us at (919) 733-4222.

If your firm has designated a new supervising CPA since the last firm renewal cycle, please contact [Cammie Emery, Licensing Specialist](#), to ensure renewal notices are sent to the appropriate person.

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 18th day of August 2025 by the North Carolina State Board of Certified Public Accountant Examiners.

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 18th day of August 2025 by the North Carolina State Board of Certified Public Accountant Examiners.

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	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
	01/01/2026-01/23/2026	01/23/2026	02/10/2026
Exam Discipline Sections			
BAR, ISC, TCP	10/01/2025-10/31/2025	10/31/2025	12/16/2025
	01/01/2026-01/31/2026	01/31/2026	03/13/2026

Moving? Take Your CPA Exam Scores with You

Relocating, whether for a new job opportunity or personal reasons, is a common step for many North Carolina CPA Exam candidates and CPAs. The good news? Your hard-earned Exam scores can move with you.

If you've already passed all four sections of the Exam, transferring your scores is a straightforward process. [Submit an online request](#), and we'll send your scores directly to the Board of Accountancy in the jurisdiction where you're seeking licensure.

Still working through the Exam? Before initiating a score transfer, be sure to review the CPA requirements in your new jurisdiction; eligibility criteria can vary significantly. In many cases, candidates find it easier to continue testing as a North Carolina candidate since you can sit for the Exam at any Prometric testing center in the U.S.

Already licensed in North Carolina and looking to obtain a reciprocal license in another jurisdiction? Simply [submit an online request](#), and we'll forward the necessary information directly to the Board of Accountancy in your new jurisdiction.



CPA Certificate Reclassifications

Reinstatement

On August 18, 2025, the Board approved the following applications for CPA certificate reinstatement:

Paulus Irwan Asali, #31711	Colleyville, TX
Kathleen Eva Blake, #42637	Chapel Hill, NC
Heather Dawn Boucher, #29305	Huntersville, NC
Jenna Louise Cameron, #40780	Wake Forest, NC
Karen Lynn McGovern Crow, #20757	Cary, NC
Russell Jeffrey Petty, #24255	Henrico, VA
Jeff Alexander Saleeby, #25839	Morehead City, NC
Carter Michael Watson, #45071	Charlotte, NC

CPA-retired

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

Marilyn L. Charles, #28239	Charlotte, NC
Mary Lucile Daly, #19669	Nebo, NC
Samir Mounir Gabriel, #17637	High Point, NC
Sandra Terry Walker, #12342	Advance, NC

Inactive Status

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

Elizabeth Andrea Hamilton, #38266	Apex, NC
Amanda Lynn Kelley #36480	Davidson, NC
Marie A. Kiriazes #15417	Zebulon, NC
Sharon Kiebel Pierce, #23884	Atlanta, GA
Lynda M. Robertson, #29003	Maggie Valley, NC
Michael David Trammell, #22367	Greenville, SC



The Evolving Face of the CPA Profession in North Carolina

The CPA profession has never stood still. It continues to adapt alongside shifts in business, technology, and the communities it serves. One of the clearest indicators of that evolution is the changing demographics of who becomes a CPA, the paths they take, and how their experiences strengthen the profession.

Each year, the Board captures a snapshot of this change through the CPA license renewal process. While the data provides numbers, it also offers a deeper look at how the profession is growing and positioning itself for the future.

By the Numbers: A Snapshot of NC CPAs

As of August 21, 2025, North Carolina had 22,228 active status CPAs, a net decrease of 61 from the prior year. This figure reflects a dynamic profession: welcoming new licensees, retaining experienced professionals, and seeing some CPAs transition to the next phase of their lives.

Gender

- 50.9% identified as male
- 46.7% identified as female
- 2.4% chose not to disclose

These percentages have remained relatively stable in recent years, with only slight shifts in male and female representation.

Ethnicity

Of all licensees, 93.1% chose to report their ethnicity. While the majority identified as White (82.3%), other groups showed measurable growth over the past year:

- Black or African American licensees increased by 1.00%
- Asian licensees increased by 4.82%
- Hispanic or Latino licensees increased by 10.68%

Though the year-over-year changes may appear modest, together they reflect a steady broadening of representation within the profession.

Why These Numbers Matter

Demographics are more than statistics on a page; they help regulators, educators, and firms understand how the profession is evolving and where support for future CPAs may be most needed. The strength of the profession lies in its ability to draw from a wide variety of perspectives, skills, and backgrounds.

Diversity also extends beyond demographics. Many CPAs are entering the profession through nontraditional routes: as career changers, as specialists in technology and analytics, or as professionals with international business experience. These varied paths bring fresh perspectives to established practice areas and help expand the CPA role into emerging fields.

Looking Ahead

The Board remains committed to monitoring demographic trends to ensure that licensing standards and public protection efforts align with the evolving landscape. The data tells a positive story: North Carolina's CPA profession is thriving, ranking 10th in the nation for active licensees.

At the same time, the profession is gradually becoming more reflective of the diverse business community it serves. This ongoing evolution helps ensure that CPAs remain trusted, relevant, and resilient well into the future.

Please contact [David R. Nance, CPA, Executive Director](#), with your questions or comments about this demographic information.

NOTE: The gender and race/ethnicity information reported in this article and shown in the graphs and charts on page 7 was self-reported by active status CPAs. All data is reported only in summary form, and no personally identifiable information is shared. The goal is not to single out individuals but to better understand and support the profession as a whole.

State Government policy prohibits discrimination based on race, sex, color, creed, national origin, age, genetic information, or disability.

By the Numbers: Licensee Statistics for Active Status NC CPAs

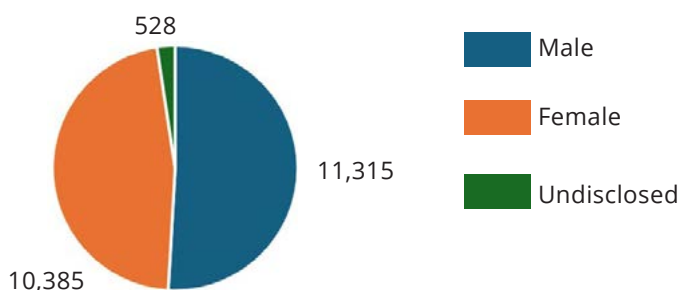
Information in the tables and charts below was self-reported by active status NC CPAs and was current as of August 21, 2025.

Race/Ethnicity of Active Status NC CPAs

Race/Ethnicity	Number of Individuals	% of Total
Asian	827	3.72%
Black or African American	919	4.13%
Did Not Disclose	1,535	6.91%
Hispanic or Latino	373	1.68%
Native American or Alaskan Native	38	0.17%
Native Hawaiian or Pacific Islander	3	0.01%
Self-Identified	3	0.01%
Two or More Races	228	1.03%
White	18,302	82.34%
TOTAL	22,228	100%

NOTE: Percentages are based on a total of 22,228 active status licensees as of 08/21/2025. The "Did Not Disclose" category includes respondents who chose not to provide race/ethnicity information. The "Self-Identified" category refers to respondents who gave a custom response that didn't fit within the predefined race/ethnicity options.

Gender of Active Status NC CPAs



Gender	Number of Licensees	% of Total
Male	11,315	50.9%
Female	10,385	46.7%
Did Not Disclose	528	2.4%
TOTAL	22,228	100.0%

NOTE: Percentages are based on a total of 22,228 active status licensees as of 08/21/2025. The "Did Not Disclose" category includes respondents who chose not to provide gender information.

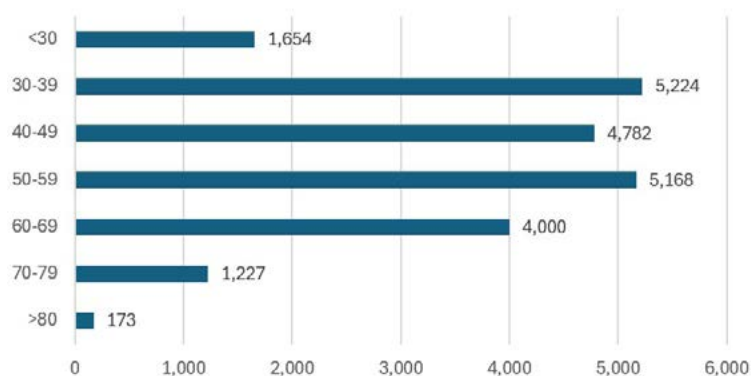
Age of oldest person with an active status NC CPA license

95

Age of youngest person with an active status NC CPA license

21

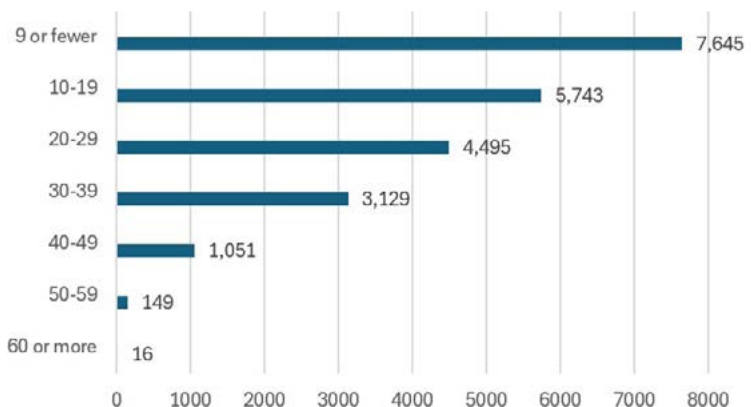
Active Status NC CPAs by Age



The average age of an active status NC CPA

49

Active Status NC CPAs by Years of NC Licensure



Average number of years of NC licensure for an active status NC CPA

17

Years since the longest-standing active status NC CPA license was issued

70



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."

DODSON, SHELTON & NELSON, P.A. | GREENSBORO, 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. Dodson, Shelton & Nelson, P.A. (hereinafter "Respondent Firm") is a registered certified public accounting firm in North Carolina.
2. The Board received a complaint from one of the Respondent Firm's non-profit clients ("Complainant") alleging that the Respondent Firm had not timely performed services for a 2022 audit.
3. The parties entered into an engagement for audit services on May 16, 2023, with a projected completion date of June 30, 2023. The Respondent Firm collected some information from the Complainant in the months following the engagement but later became unresponsive to the Complainant. On January 5, 2025, the Respondent Firm confirmed that the audit services were not completed, and the Complainant terminated the engagement.
4. As mitigating factors, the Respondent Firm has pointed to unforeseen staffing issues and the client's failure to properly record all donations collected by the client.
5. The Respondent Firm 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 Firm 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 Firm's inability to timely complete the engagement constitutes a violation of 21 NCAC 08N .0212, which requires CPAs to "undertake only those engagements that the CPA of 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 Firm's consent to this Order, the Respondent Firm is subject to the discipline set forth below.

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

The Respondent Firm, Dodson, Shelton & Nelson P.A., is hereby censured.

The Respondent Firm shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.



Congratulations

CPA CERTIFICATES ISSUED

On August 18, 2025, the Board approved the following individuals for North Carolina CPA licensure:

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

Louis Jakub
 Daniel Richard Kalata II
 Caroline Eileen King
 Jordan Michael Kowalski
 Jonah Adam Langburt
 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.
 Ryan Patrick Schutz
 Madison Reed Schwartz
 Catherine Ferris Schwefler
 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
 Brian Patrick Williams
 Anna Zhao



Board Honors Three Milestone CPAs

On August 18, 2025, the Board honored three CPAs for reaching 50 or more years of NC CPA licensure. Board President Bernita Demery, CPA, presented Certificates of Recognition to Chuck Bunn, CPA (50 years), Neil Crossley, CPA (55 years), and Herb Wakeford, CPA (58 years). On behalf of the Board, Ms. Demery thanked them for their many decades of dedication, leadership, and service to the CPA profession.



Pictured L-R: David Nance, CPA, the Board's Executive Director; Mr. Crossley; Mr. Bunn; Mr. Wakeford; and President Demery.

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

John Francis Darcy, #8812
 Walter Conaway Davenport, #8813
 Gary Leonard German, #8814
 Billy Ray Lamm, #8416
 Thomas Penn May Jr., #832
 John Burwell Parker, #8834
 William Young Webb, #8836



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Other

Legal Counsel

Noel Allen, Esq.



2025 Dates to Remember

Dates, times, and locations are subject to change.

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

ACCOUNTANTS IN THE MOVIES



- Q.** In Ghostbusters, which bumbling accountant gets possessed by a demonic spirit, and who is the actor who played the character?
- A.** In the Ghostbusters franchise, Louis Tully, the awkward accountant played by Rick Moranis, has several memorable moments, including being possessed by the Keymaster, marrying Dana Barrett, and helping the Ghostbusters battle supernatural threats.

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