



North Carolina State Board of Certified Public Accountant Examiners

Public Session Agenda UNC Pembroke September 22, 2025 1:00 p.m.

I. Administrative Items

- A. Call to Order
 - 1. Conflict of Interest Disclosure: *Under North Carolina General Statute 138A-15(e), every Board member must avoid conflicts of interest and appearances of conflict. Does any Board member have a known conflict of interest or appearance of conflict with respect to any matter coming before the Board today? If so, please identify the conflict or appearance of conflict and refrain from participating in that matter.*
- B. Welcome and Introduction of Guests
- C. Approval of Agenda **(ACTION)**
- D. Minutes **(ACTION)**
- E. Financial/Budgetary Items
 - 1. August 2025 Financial Statements **(ACTION)**
- F. Election of 2025-2026 Officers **(ACTION)**

II. Legislative & Rulemaking Items

- A. Update on Periodic Rules Review Process **(FYI)**
- B. Response to NC's Division of Accountability, Value, and Efficiency (DAVE) Act **(FYI)**

III. National Organization Items

- A. NASBA Committee Updates **(FYI)**
- B. Update on NASBA's Exam Administration Committee Meeting in Raleigh **(FYI)**
- C. Tentative Agenda for NASBA Annual Meeting **(FYI)**

IV. State & Local Organization Items

- A. Evaluation of Statement of Economic Interest Filed by James T. Ahler **(ACTION)**
- B. Evaluation of Statement of Economic Interest Filed by Tammie F. Coley, CPA **(ACTION)**

V. Committee Reports

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

VI. Executive Staff and Legal Counsel Report

- A. Operational Metrics **(FYI)**
- B. Executive Staff Report **(FYI)**
- C. Proposed 2026 Meeting Dates **(FYI)**
- D. UNC Pembroke Presentation **(FYI)**

VII. Public Comments

VIII. Closed Session

IX. Adjournment



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES

August 18, 2025

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 Hincer
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 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
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
Waqqas 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:

Attested to by:

David R. Nance, CPA
Executive Director

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 18th 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;

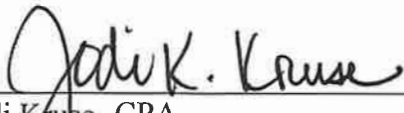
WHEREAS she has contributed her expertise and leadership as a member of the Audit Committee, the Professional Education and Applications Committee, the Professional Standards Committee, the Strategy Committee, and the Joint Task Force on CPA-retired Status;

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 18th 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;

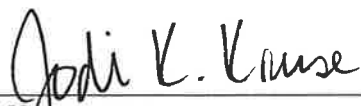
WHEREAS she further extended her service to the profession on a national level through her involvement with the National Association of State Boards of Accountancy (NASBA), serving on the Audit Committee, the Communications Committee, and the CEO/President Selection Advisory Committee;

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



Jodi Kruse, CPA
Vice President

Financial Highlights
For the Five Month Period Ended August 31, 2025
Compared to the Five Month Period Ended August 31, 2024

	Budget Var.	Aug-25	Aug-24	Inc. (Dec.)
Total Revenue	\$ 239,156.42	\$ 2,276,354.41	\$ 2,105,476.18	\$ 170,878.23
■ Total Operating Revenue	\$ 243,111.26	\$ 2,218,913.40	\$ 2,043,093.60	\$ 175,819.80
❖ Total Net Non Operating Revenue	\$ (3,954.84)	\$ 57,441.01	\$ 62,382.58	\$ (4,941.57)
○ Total Expenses	\$ 165,207.79	\$ 1,477,378.70	\$ 1,330,491.32	\$ 146,887.38
Increase(Dec.) Net Assets for Period		\$ 798,975.71	\$ 774,984.86	\$ 23,990.85
Total Checking and Savings		\$ 2,221,374.20	\$ 2,224,044.26	\$ (2,670.06)
Total Assets		\$ 6,136,187.16	\$ 5,662,938.08	\$ 473,249.08
Full-Time/Part-time Employees		11/0	11/0	

Budget:

- Operating revenue was \$243,000 over budget. Certificate fees decreased (-\$6k). Exam fee revenue up (+\$249k).
- ❖ Non-Operating revenue was \$4,000 under budget due to lower recognized interest income
- Expenses were over budget by \$165,000. Key variances individually were increased exam costs (+\$173k) and increased office expense (+\$48k); offset by reduced operational expenses including legal expense (-\$10k) and payroll expense (-\$42k)

Actual:

- Total operating revenue increased from prior year by \$176,000. Increase related to increased exam fee revenue
- ❖ Total net non-operating revenue decreased this period compared to prior by \$5,000 primarily due to decreased interest income
- Total expenses increased from prior period by \$147,000. The increase can be explained by higher exam fees (+\$133k), building costs (+\$13k), and office expenses (+\$14k); offset by lower payroll expenses (-\$32k)

North Carolina State Board of CPA Examiners

Statement of Net Position

As of August 31, 2025

	TOTAL	
	AS OF AUG 31, 2025	AS OF AUG 31, 2024 (PY)
ASSETS		
Current Assets		
Checking/Savings		
1020 Truist Checking Acct	172,190.87	47,741.88
1021 Truist Savings Account	5,080.80	5,080.32
1023 Truist Disciplinary Clearng Acct	4,900.00	1,000.00
1030 Truist Payroll Acct	100.00	100.00
1076 Pinnacle - MMA	1,618,356.80	1,762,812.21
1078 Pinnacle - ICS	420,745.73	407,309.85
Total Checking/Savings	\$2,221,374.20	\$2,224,044.26
Other Current Assets		
1050 CD Investments - Current	354,651.00	351,510.00
1110 Accrued CD Interest	6,497.04	5,288.31
1120 Accounts Receivable	-250.00	90.77
1130 Lease Receivable - Current	50,350.00	50,362.00
Total Other Current Assets	\$411,248.04	\$407,251.08
Total Current Assets	\$2,632,622.24	\$2,631,295.34
Fixed Assets		
1300 Building	985,976.03	985,976.03
1305 Land	300,000.00	300,000.00
1310 Furniture	61,443.00	61,443.00
1320 Equipment	138,723.38	139,295.50
1325 Data Base Software	180,336.18	180,336.18
1330 Capital Improvements	163,679.96	163,679.96
1335 GL Software Subscription	122,513.00	279,684.00
1390 Accumulated Depreciation	-990,338.63	-936,061.67
1395 Amortization of GL Software	0.00	-197,369.00
Total Fixed Assets	\$962,332.92	\$976,984.00
Other Assets		
1080 Wells Fargo Advisors Investment	1,992,109.00	1,632,978.00
1081 Raymond James Investment	439,255.00	417,388.74
1180 Lease Receivable - LT	109,868.00	4,292.00
Total Other Assets	\$2,541,232.00	\$2,054,658.74
TOTAL ASSETS	\$6,136,187.16	\$5,662,938.08

North Carolina State Board of CPA Examiners

Statement of Net Position

As of August 31, 2025

	TOTAL	
	AS OF AUG 31, 2025	AS OF AUG 31, 2024 (PY)
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2005 Due to Exam Vendors	384,771.52	403,986.13
2011 Accounts Payable Other	2,500.00	2,500.00
2013 GL Software Subscription Payable	122,513.00	82,315.00
2015 Compensated Absences - Current	48,461.17	42,115.17
Total Other Current Liabilities	\$558,245.69	\$530,916.30
Total Current Liabilities	\$558,245.69	\$530,916.30
Long-Term Liabilities		
2020 Compensated Absences - LT	93,478.27	95,939.27
2310 Deferred Inflow of Resources	160,218.00	54,654.00
Total Long-Term Liabilities	\$253,696.27	\$150,593.27
Total Liabilities	\$811,941.96	\$681,509.57
Net Assets		
3010 Net Assets Invest in Cap Assets	962,332.92	976,984.00
3020 Designated for Capital Assets	100,000.00	100,000.00
3031 Designated-Operating Expenses	300,000.00	300,000.00
3040 Designated for Litigation	1,000,000.00	1,000,000.00
3900 Net Assets Undesignated	2,162,936.57	1,829,459.65
Change in Net Assets	798,975.71	774,984.86
Total Net Assets	\$5,324,245.20	\$4,981,428.51
TOTAL LIABILITIES & NET ASSETS	\$6,136,187.16	\$5,662,938.08

North Carolina State Board of CPA Examiners

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

April - August, 2025

	TOTAL	
	APR - AUG, 2025	APR - AUG, 2024 (PY)
Income		
Certificate Fees		
4110 Certificates - Initial	20,425.00	15,700.00
4120 Certificates - Reciprocal	10,500.00	14,800.00
4140 Certificates - Renewal Fees	1,341,420.00	1,339,200.00
4150 Certificates - Reinst/Revoked	200.00	700.00
4151 Certificates - Reinst/Surr	2,100.00	2,200.00
Total Certificate Fees	1,374,645.00	1,372,600.00
Exam Fee Revenue		
4001 Initial Adm Fees	99,130.00	75,210.00
4002 Re-Exam Adm Fees	96,450.00	77,550.00
4004 Exam Fees Revenue	662,532.99	528,200.40
4070 Transfer Exam Grade Credit		75.00
4072 Exam Scholarship Coupon	-16,849.59	-13,866.80
Total Exam Fee Revenue	841,263.40	667,168.60
Misc		
4970 Duplicate Certificates	400.00	400.00
4990 Miscellaneous	450.00	1,050.00
Total Misc	850.00	1,450.00
Partnership Fees		
4260 Partnership Registration Fees		50.00
Total Partnership Fees		50.00
Professional Corporation Fees		
4250 PC Registration Fees	2,050.00	1,800.00
4251 PC Renewal Fees	75.00	25.00
4252 PC Renewal Fees W/Penalties	30.00	
Total Professional Corporation Fees	2,155.00	1,825.00
Total Income	\$2,218,913.40	\$2,043,093.60
Expenses		
5920 Funded Depreciation	27,000.00	23,750.00
6690 Over & Short	23.82	0.40
Board Travel		
5120 Board Travel - Board Meetings	8,016.14	7,900.88
5123 Board Travel - NASBA Regional	13,099.08	10,589.16
5129 Miscellaneous Board Costs	772.56	1,449.51
5131 Board Travel - Outside Legal	869.61	1,542.33
Total Board Travel	22,757.39	21,481.88

North Carolina State Board of CPA Examiners

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

April - August, 2025

	TOTAL	
	APR - AUG, 2025	APR - AUG, 2024 (PY)
Building Expenses		
5800 Building Maintenance	10,834.19	1,612.94
5801 Electricity	4,385.21	4,660.90
5802 Grounds Maintenance	9,266.16	2,923.08
5803 Heat & Air Maintenance	1,064.50	764.00
5807 Janitorial Maintenance	5,528.00	6,425.00
5808 Pest Control Service	150.00	150.00
5809 Security & Fire Alarm	2,548.07	2,509.62
5810 Trash Collection	-232.80	1,560.66
5811 Water & Sewer	534.11	520.04
Total Building Expenses	34,077.44	21,126.24
Continuing Education -Staff		
5050 Continuing Education - Staff	496.00	595.61
Total Continuing Education -Staff	496.00	595.61
Exam Postage		
5531 Exam Postage	360.00	360.00
Total Exam Postage	360.00	360.00
Exam Sitting and Grading		
5538 Exam Vendor Expense	613,067.59	483,902.00
5539 Exam Vendor Accommodations	4,008.25	396.00
Total Exam Sitting and Grading	617,075.84	484,298.00
Fringe Benefits		
5031 Retirement - NCLB Contribution	24,258.82	25,980.89
5033 Retirement - NCLB Administr	612.70	693.72
5035 Health Ins. Premiums	56,826.04	55,043.21
5036 Medical Reim Plan	9,258.29	9,008.05
Total Fringe Benefits	90,955.85	90,725.87
Investigation & Hearing Costs		
5222 Investigation Materials	1,472.00	1,337.00
5230 Hearing Costs	270.00	230.00
5232 Legal Advertising		514.76
5250 Administrative Cost Assessed		-2,000.00
5260 Civil Penalties Assessed	-8,000.00	-7,000.00
5261 Civil Penalties Remitted	3,113.50	3,622.40
Total Investigation & Hearing Costs	-3,144.50	-3,295.84
Legal Expense		
5140 Legal Counsel - Administrative	21,920.68	21,323.64
Total Legal Expense	21,920.68	21,323.64
Misc Personnel		
5034 Misc. Payroll Deduction	-50.00	0.00

North Carolina State Board of CPA Examiners

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

April - August, 2025

	TOTAL	
	APR - AUG, 2025	APR - AUG, 2024 (PY)
5092 Misc. Personnel Costs	353.52	529.33
Total Misc Personnel	303.52	529.33
Office Expense		
5320 Payroll Service	814.93	915.64
5360 Telephone	2,056.73	4,041.23
5361 Internet & Website	1,633.50	1,633.50
5390 Clipping Service		388.96
5400 Computer Prog/Assistance	150.00	150.00
5405 Computer Software Maintenance	93,593.94	90,549.43
5410 Dues	1,620.00	2,092.00
5420 Insurance	9,012.00	9,012.00
5430 Audit Fees	17,000.00	
5440 Misc Office Expense	540.00	420.00
5445 Banking Fees	858.52	796.48
5450 Credit Card Fees	58,733.66	52,785.34
Total Office Expense	186,013.28	162,784.58
Per Diem - Board		
5110 Per Diem - Board Meetings	5,200.00	5,300.00
5113 Per Diem - NASBA Regional	1,700.00	1,550.00
5114 Per Diem - NASBA Committees	650.00	650.00
Total Per Diem - Board	7,550.00	7,500.00
Postage		
5340 Postage - Other	1,915.23	1,622.03
5342 Postage - Business Reply	800.00	770.00
5343 Postage - Renewal	540.00	540.00
5345 Postage - UPS	9,500.00	2,000.00
Total Postage	12,755.23	4,932.03
Printing		
5330 Printing - Other	1,595.74	767.76
5332 Printing - Certificates	1,011.50	962.50
Total Printing	2,607.24	1,730.26
Repairs & Maintenance		
5381 Maintenance - Copiers	1,651.02	878.83
5383 Maintenance - Postage	2,136.62	1,973.00
Total Repairs & Maintenance	3,787.64	2,851.83
Salaries & Payroll Taxes		
5010 Staff Salaries	404,316.25	434,358.96
5030 FICA Taxes	30,930.05	33,228.57
Total Salaries & Payroll Taxes	435,246.30	467,587.53

North Carolina State Board of CPA Examiners

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

April - August, 2025

	TOTAL	
	APR - AUG, 2025	APR - AUG, 2024 (PY)
Staff Travel		
5060 Staff Travel - Local	100.00	
5061 Staff Travel - Prof Mtgs	462.00	397.49
5070 Staff Travel - NASBA Annual	247.97	
5071 Staff Travel - NASBA Regional	7,588.65	7,464.28
5072 Staff Travel - NASBA ED/Legal	106.00	
5075 Staff Travel - NCACPA Meetings		52.26
Total Staff Travel	8,504.62	7,914.03
Subscriptions/References		
5370 Subscriptions/References	5,533.02	10,258.20
Total Subscriptions/References	5,533.02	10,258.20
Supplies		
5350 Supplies - Office	2,569.57	2,619.53
5351 Supplies - Copier		202.70
5352 Supplies - Computer	980.00	539.00
5353 Supplies - Special Projects	5.76	
5355 Expendable Equipment		676.50
Total Supplies	3,555.33	4,037.73
Total Expenses	\$1,477,378.70	\$1,330,491.32
NET ORDINARY INCOME	\$741,534.70	\$712,602.28
Other Income		
8200 Rental Income	21,947.90	21,308.65
8250 Gift Card Revenue	5,100.00	6,000.00
Interest Income		
8500 Interest Income - MMAs	19,169.39	27,889.06
8510 Interest Income - CDs	11,223.72	7,184.87
Total Interest Income	30,393.11	35,073.93
Total Other Income	\$57,441.01	\$62,382.58
NET OTHER INCOME	\$57,441.01	\$62,382.58
CHANGE IN NET ASSETS	\$798,975.71	\$774,984.86

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actual

April - August, 2025

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Income			
Certificate Fees			
4110 Certificates - Initial	20,425.00	20,833.35	-408.35
4120 Certificates - Reciprocal	10,500.00	13,333.35	-2,833.35
4140 Certificates - Renewal Fees	1,341,420.00	1,344,000.00	-2,580.00
4150 Certificates - Reinst/Revoked	200.00	729.15	-529.15
4151 Certificates - Reinst/Surr	2,100.00	1,770.85	329.15
Total Certificate Fees	1,374,645.00	1,380,666.70	-6,021.70
Exam Fee Revenue			
4001 Initial Adm Fees	99,130.00	77,625.00	21,505.00
4002 Re-Exam Adm Fees	96,450.00	71,875.00	24,575.00
4004 Exam Fees Revenue	662,532.99	458,333.35	204,199.64
4072 Exam Scholarship Coupon	-16,849.59	-15,697.91	-1,151.68
Total Exam Fee Revenue	841,263.40	592,135.44	249,127.96
Misc			
4970 Duplicate Certificates	400.00	0.00	400.00
4990 Miscellaneous	450.00	416.65	33.35
Total Misc	850.00	416.65	433.35
Partnership Fees			
4260 Partnership Registration Fees		500.00	-500.00
Total Partnership Fees		500.00	-500.00
Professional Corporation Fees			
4250 PC Registration Fees	2,050.00	2,083.35	-33.35
4251 PC Renewal Fees	75.00	0.00	75.00
4252 PC Renewal Fees W/Penalties	30.00	0.00	30.00
Total Professional Corporation Fees	2,155.00	2,083.35	71.65
Total Income	\$2,218,913.40	\$1,975,802.14	\$243,111.26
Expenses			
5920 Funded Depreciation	27,000.00	27,000.00	0.00
6690 Over & Short	23.82	0.00	23.82
Board Travel			
5120 Board Travel - Board Meetings	8,016.14	9,700.00	-1,683.86
5123 Board Travel - NASBA Regional	13,099.08	12,750.00	349.08
5125 Board Travel - AICPA Council		850.00	-850.00
5129 Miscellaneous Board Costs	772.56	0.00	772.56
5131 Board Travel - Outside Legal	869.61	1,333.33	-463.72
Total Board Travel	22,757.39	24,633.33	-1,875.94
Building Expenses			
5800 Building Maintenance	10,834.19	6,000.00	4,834.19
5801 Electricity	4,385.21	6,250.00	-1,864.79
5802 Grounds Maintenance	9,266.16	3,333.35	5,932.81

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actual

April - August, 2025

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
5803 Heat & Air Maintenance	1,064.50	875.00	189.50
5805 Insurance		3,500.00	-3,500.00
5807 Janitorial Maintenance	5,528.00	6,666.65	-1,138.65
5808 Pest Control Service	150.00	0.00	150.00
5809 Security & Fire Alarm	2,548.07	1,083.35	1,464.72
5810 Trash Collection	-232.80	1,666.65	-1,899.45
5811 Water & Sewer	534.11	750.00	-215.89
Total Building Expenses	34,077.44	30,125.00	3,952.44
Continuing Education -Staff			
5050 Continuing Education - Staff	496.00	1,250.00	-754.00
Total Continuing Education -Staff	496.00	1,250.00	-754.00
Exam Postage			
5531 Exam Postage	360.00	416.65	-56.65
Total Exam Postage	360.00	416.65	-56.65
Exam Sitting and Grading			
5538 Exam Vendor Expense	613,067.59	444,292.32	168,775.27
5539 Exam Vendor Accommodations	4,008.25	0.00	4,008.25
Total Exam Sitting and Grading	617,075.84	444,292.32	172,783.52
Fringe Benefits			
5031 Retirement - NCLB Contribution	24,258.82	26,229.95	-1,971.13
5033 Retirement - NCLB Administr	612.70	1,698.33	-1,085.63
5035 Health Ins. Premiums	56,826.04	56,355.53	470.51
5036 Medical Reim Plan	9,258.29	13,976.98	-4,718.69
Total Fringe Benefits	90,955.85	98,260.79	-7,304.94
Investigation & Hearing Costs			
5222 Investigation Materials	1,472.00	1,875.00	-403.00
5230 Hearing Costs	270.00	2,083.35	-1,813.35
5250 Administrative Cost Assessed		-1,041.65	1,041.65
5260 Civil Penalties Assessed	-8,000.00	-3,125.00	-4,875.00
5261 Civil Penalties Remitted	3,113.50	0.00	3,113.50
Total Investigation & Hearing Costs	-3,144.50	-208.30	-2,936.20
Legal Expense			
5140 Legal Counsel - Administrative	21,920.68	27,500.00	-5,579.32
5211 Legal Counsel - Litigation		4,166.65	-4,166.65
Total Legal Expense	21,920.68	31,666.65	-9,745.97
Misc Personnel			
5034 Misc. Payroll Deduction	-50.00	0.00	-50.00
5092 Misc. Personnel Costs	353.52	2,083.35	-1,729.83
Total Misc Personnel	303.52	2,083.35	-1,779.83
Office Expense			
5301 Equipment Rent		60.00	-60.00
5320 Payroll Service	814.93	875.00	-60.07

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actual

April - August, 2025

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
5360 Telephone	2,056.73	3,333.35	-1,276.62
5361 Internet & Website	1,633.50	1,666.65	-33.15
5400 Computer Prog/Assistance	150.00	416.65	-266.65
5405 Computer Software Maintenance	93,593.94	68,208.35	25,385.59
5410 Dues	1,620.00	5,104.15	-3,484.15
5420 Insurance	9,012.00	6,666.67	2,345.33
5430 Audit Fees	17,000.00	17,000.00	0.00
5435 Consulting Services		416.65	-416.65
5440 Misc Office Expense	540.00	0.00	540.00
5445 Banking Fees	858.52	1,250.00	-391.48
5448 Interest Expense - GL Software		2,125.00	-2,125.00
5450 Credit Card Fees	58,733.66	30,833.35	27,900.31
Total Office Expense	186,013.28	137,955.82	48,057.46
Per Diem - Board			
5110 Per Diem - Board Meetings	5,200.00	5,312.50	-112.50
5111 Per Diem - Prof Meetings		1,458.35	-1,458.35
5113 Per Diem - NASBA Regional	1,700.00	0.00	1,700.00
5114 Per Diem - NASBA Committees	650.00	0.00	650.00
5116 Per Diem - NCACPA Annual		395.85	-395.85
5117 Per Diem - NCACPA/Board		233.34	-233.34
5119 Per Diem - Miscellaneous		233.34	-233.34
Total Per Diem - Board	7,550.00	7,633.38	-83.38
Postage			
5340 Postage - Other	1,915.23	1,250.00	665.23
5342 Postage - Business Reply	800.00	666.65	133.35
5343 Postage - Renewal	540.00	416.65	123.35
5345 Postage - UPS	9,500.00	8,333.35	1,166.65
Total Postage	12,755.23	10,666.65	2,088.58
Printing			
5330 Printing - Other	1,595.74	1,875.00	-279.26
5332 Printing - Certificates	1,011.50	1,458.28	-446.78
Total Printing	2,607.24	3,333.28	-726.04
Repairs & Maintenance			
5381 Maintenance - Copiers	1,651.02	1,041.65	609.37
5383 Maintenance - Postage	2,136.62	1,041.65	1,094.97
Total Repairs & Maintenance	3,787.64	2,083.30	1,704.34
Salaries & Payroll Taxes			
5010 Staff Salaries	404,316.25	437,044.83	-32,728.58
5030 FICA Taxes	30,930.05	33,450.46	-2,520.41
Total Salaries & Payroll Taxes	435,246.30	470,495.29	-35,248.99
Staff Travel			
5060 Staff Travel - Local	100.00	0.00	100.00

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actual

April - August, 2025

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
5061 Staff Travel - Prof Mtgs	462.00	0.00	462.00
5070 Staff Travel - NASBA Annual	247.97	0.00	247.97
5071 Staff Travel - NASBA Regional	7,588.65	7,650.00	-61.35
5072 Staff Travel - NASBA ED/Legal	106.00	0.00	106.00
5075 Staff Travel - NCACPA Meetings		500.00	-500.00
Total Staff Travel	8,504.62	8,150.00	354.62
Subscriptions/References			
5370 Subscriptions/References	5,533.02	6,500.00	-966.98
Total Subscriptions/References	5,533.02	6,500.00	-966.98
Supplies			
5350 Supplies - Office	2,569.57	2,958.35	-388.78
5351 Supplies - Copier		395.85	-395.85
5352 Supplies - Computer	980.00	395.85	584.15
5353 Supplies - Special Projects	5.76	0.00	5.76
5355 Expendable Equipment		2,083.35	-2,083.35
Total Supplies	3,555.33	5,833.40	-2,278.07
Total Expenses	\$1,477,378.70	\$1,312,170.91	\$165,207.79
NET OPERATING INCOME	\$741,534.70	\$663,631.23	\$77,903.47
Other Income			
8200 Rental Income	21,947.90	20,979.15	968.75
8250 Gift Card Revenue	5,100.00	5,000.00	100.00
Interest Income			
8500 Interest Income - MMAs	19,169.39	17,708.35	1,461.04
8510 Interest Income - CDs	11,223.72	17,708.35	-6,484.63
Total Interest Income	30,393.11	35,416.70	-5,023.59
Total Other Income	\$57,441.01	\$61,395.85	\$ -3,954.84
NET OTHER INCOME	\$57,441.01	\$61,395.85	\$ -3,954.84
CHANGE IN NET ASSETS	\$798,975.71	\$725,027.08	\$73,948.63

ADMINISTRATIVE ITEMS

Election of Officers

LEGISLATIVE AND RULEMAKING ITEMS

Discussion Only - No Documentation.

- A. Update on Periodic Rules Review Process **(FYI)**
- B. Response to NC's Division of Accountability, Value, and Efficiency (DAVE) Act **(FYI)**

NATIONAL ORGANIZATION ITEMS

Discussion Only - No Documentation

- A. NASBA Committee Updates (FYI)
- B. Update on NASBA's Exam Administration Committee Meeting in Raleigh (FYI)



CHICAGO, ILLINOIS | OCTOBER 26-29, 2025

118TH ANNUAL MEETING

(Tentative Agenda)

Sunday, October 26

3:00 - 5:00 pm	Registration
3:30 - 5:30 pm	CPT Ethics Workshop Sedrik Newbern President, NASBA Center for the Public Trust Chief Ethics Officer, NASBA
6:00 - 8:00 pm	Welcome Dinner

Monday, October 27

7:50 - 8:50 am	Breakfast (All Welcome)
9:00 - 9:20 am	Call to Order and Introductions Maria Caldwell, CPA 2024-2025 Chair, NASBA
9:20 - 9:30 am	Welcome to Chicago
9:30 - 10:15 am	Private Equity (TBD)
10:15 - 10:30 am	A Year in Review: Report from NASBA Chair Maria Caldwell, CPA 2024-2025 Chair, NASBA
10:30 - 10:45 am	BREAK
10:45 - 11:00 am	The Latest Developments from the AICPA: A Report from the AICPA Chair Lexy Kessler, CPA, CGMA 2025-2026 Chair, AICPA

11:00 am - 12: 00 pm	Private Equity Task Force Panel (TBD)
12:00 - 12:30 pm	Legislative and Regulatory Update John W. Johnson Vice President, Legislative and Government Affairs, NASBA
12:40 - 1:40 pm	Luncheon
1:50 - 2:50 pm	NASBA Diagnostic Study Update Brendan Tapley
2:50 - 3: 20 pm	CPE Statement on Standards Laurie A. Warwick, CPA Chair, NASBA CPE Committee
3:20 - 3:50 pm	UAA Update Kent A. Absec Vice President, State Board Relations, NASBA
3:50 - 4:20 pm	BREAK
4:20 - 4:45 pm	Growth in Ethics: A Report from the NASBA Center for the Public Trust Sedrik Newbern President, NASBA CPT
4:45 - 5:45 pm	CPT Fundraiser Event

Tuesday, October 28

8:00 - 9:50 am	Regional Breakfast Meetings
8:00 - 9:50 am	Breakfast for Other Attendees
10:00 - 11: 25 am	Annual Business Meeting
11: 25 am - 12:10 pm	The State of NASBA Daniel J. Dustin, CPA President and CEO, NASBA
12:10 - 12:25 pm	First Meeting of 2025-2026 NASBA Board of Directors
12:30 - 1:30 pm	Luncheon
1:40 - 2:40 pm	Inaugural Presentations Acknowledgements & Gratitude

Maria Caldwell, CPA
2024-2025 Chair, NASBA

Inaugural Address
Nicola Neilon, CPA
2025-2026 Chair, NASBA

2:40 - 3:10 pm Regulation Update (TBD)

3:10 - 3:40 pm The CPA Exam: A Report on Progress
William A. Emmer, CPA
Chief Operations Officer, NASBA

Michael A. Decker
Vice President, CPA Examination and Pipeline-Public Accounting, AICPA

3:40 - 4:00 pm BREAK

4:00 - 4:30 pm Legal Update
Brenner (Brie) Allen, Esq.
Chief Legal Officer, NASBA

4:30 pm RECESS

6:30 pm Closing Celebration

Wednesday, October 29

7:45 - 9:00 am State Board Presidents' and Chairs' Breakfast Meeting
Moderator: Nicola Neilon, CPA
2025-2026 Chair, NASBA

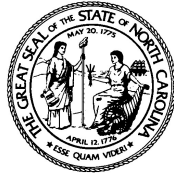
7:45 - 9:00 am Executive Directors' and State Boards' Staffs' Breakfast Meeting
Moderator: Martin Pittioni
Executive Director, Oregon Board of Accountancy
2025-2026 Chair, NASBA Executive Directors Committee

8:00 - 9:00 am Breakfast (All Welcome)

9:15 - 10:15 am AI Revolution (TBD)

10:15 - 11:00 am	Education Grant Recipients Research Reveal (TBD)
11:00 - 11:15 am	Relying on the CPA Exam: A Report from the Examination Review Board Faye D. Miller, CPA Chair, CPA Examination Review Board
11:15 - 11:20 am	Questions for NASBA Leadership Nicola Neilon, CPA 2025-2026 Chair, NASBA Daniel J. Dustin, CPA President and CEO, NASBA
11:20 - 11:35 am	2025 Annual Meeting Closing Remarks - Invitation to 2026 Annual Nicola Neilon, CPA 2025-2026 Chair, NASBA
11:35 am	Final Recap ADJOURN

Updated: 8/14/2025



STATE ETHICS COMMISSION

POST OFFICE BOX 27685

RALEIGH, NC 27611

PHONE: 919-814-3600

Via Email

July 30, 2025

The Honorable Joshua H. Stein
Governor of North Carolina
20301 Mail Service Center
Raleigh, North Carolina 27699-0301

**Re: Evaluation of Statement of Economic Interest Filed by Mr. James Ahler
Prospective Appointee to the State Board of Certified Public Accountant Examiners**

Dear Governor Stein:

Our office has received **Mr. James Ahler's** 2025 Statement of Economic Interest as a prospective appointee to the **State Board of Certified Public Accountant Examiners (the "Board")**. We have reviewed it for actual and potential conflicts of interest pursuant to Chapter 138A of the North Carolina General Statutes ("N.C.G.S."), also known as the State Government Ethics Act (the "Act").

Compliance with the Act and avoidance of conflicts of interest in the performance of public duties are the responsibilities of every covered person, regardless of this letter's contents. This letter, meanwhile, is not meant to impugn the integrity of the covered person in any way. This letter is required by N.C.G.S. § 138A-28(a) and is designed to educate the covered person as to potential issues that could merit particular attention. Advice on compliance with the Act is available to certain public servants and legislative employees under N.C.G.S. § 138A-13.

We did not find an actual conflict of interest or the likelihood of a conflict of interest.

The North Carolina State Board of Certified Public Accountant Examiners is responsible for the certification of persons engaged as public accountants in North Carolina. The Board has authority to administer certification examinations, issue, renew and revoke certifications, and otherwise regulate certified public accountants.

The Act establishes ethical standards for certain public servants and prohibits public servants from: (1) using their positions for their financial benefit or for the benefit of their extended family or business, N.C.G.S. § 138A-31; and (2) participating in official actions from which they or certain associated persons might receive a reasonably foreseeable financial benefit, N.C.G.S. § 138A-36(a). The Act also requires public servants to take appropriate steps to remove themselves from proceedings in which their impartiality might reasonably be questioned due to a familial, personal, or financial relationship with a participant in those proceedings. N.C.G.S. § 138A-36(c).

Mr. Ahler would fill the role of a public member on the board.

In addition to the conflicts standards noted above, the Act prohibits public servants from accepting gifts from (1) a lobbyist or lobbyist principal, (2) a person or entity that is seeking to do business with the public servant's agency, is regulated or controlled by that agency, or has financial interests that might be affected by their official actions, or (3) anyone in return for being influenced in the discharge of their official responsibilities. N.C.G.S. § 138A-32. Exceptions to the gifts restrictions are set out in N.C.G.S. § 138A-32(e).

When this letter cites an actual or potential conflict of interest under N.C.G.S. § 138A-24(e), the conflict must be recorded in the minutes of the applicable board and brought to the membership's attention by the board's chair as often as necessary to remind all members of the conflict and to help ensure compliance with the Act. N.C.G.S. § 138A-15(c).

Finally, the Act mandates that all public servants attend an ethics and lobbying education presentation. N.C.G.S. § 138A-14. Please review the attached document for additional information concerning this requirement.

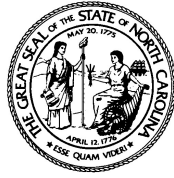
Please contact our office if you have any questions concerning our evaluation or the ethical standards governing public servants under the Act.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Jane Steffens', with a long horizontal flourish extending to the right.

Jane Steffens, SEI Unit
State Ethics Commission

cc: James Ahler
Attachment: Ethics Education Guide



STATE ETHICS COMMISSION

POST OFFICE BOX 27685

RALEIGH, NC 27611

PHONE: 919-814-3600

Via Email

July 10, 2025

The Honorable Joshua H. Stein
Governor of North Carolina
20301 Mail Service Center
Raleigh, North Carolina 27699-0301

**Re: Evaluation of Statement of Economic Interest Filed by Mrs. Tammie Coley
Prospective Appointee to the State Board of Certified Public Accountant Examiners**

Dear Governor Stein:

Our office has received **Mrs. Tammie Coley's** 2025 Statement of Economic Interest as a prospective appointee to the **State Board of Certified Public Accountant Examiners (the "Board")**. We have reviewed it for actual and potential conflicts of interest pursuant to Chapter 138A of the North Carolina General Statutes ("N.C.G.S."), also known as the State Government Ethics Act (the "Act").

Compliance with the Act and avoidance of conflicts of interest in the performance of public duties are the responsibilities of every covered person, regardless of this letter's contents. This letter, meanwhile, is not meant to impugn the integrity of the covered person in any way. This letter is required by N.C.G.S. § 138A-28(a) and is designed to educate the covered person as to potential issues that could merit particular attention. Advice on compliance with the Act is available to certain public servants and legislative employees under N.C.G.S. § 138A-13.

We did not find an actual conflict of interest but found the potential for a conflict of interest. The potential conflict identified does not prohibit service on this entity.

The North Carolina State Board of Certified Public Accountant Examiners is responsible for the certification of persons engaged as public accountants in North Carolina. The Board has authority to administer certification examinations, issue, renew and revoke certifications, and otherwise regulate certified public accountants.

The Act establishes ethical standards for certain public servants and prohibits public servants from: (1) using their positions for their financial benefit or for the benefit of their extended family or business, N.C.G.S. § 138A-31; and (2) participating in official actions from which they or certain associated persons might receive a reasonably foreseeable financial benefit, N.C.G.S. § 138A-36(a). The Act also requires public servants to take appropriate steps to remove themselves from proceedings in which their impartiality might reasonably be questioned due to a familial, personal, or financial relationship with a participant in those proceedings. N.C.G.S. § 138A-36(c).

Mrs. Coley would fill the role of a certified public accountant on the board. She is the Chief Transformation Officer for BlackLine, Inc., that offers numerous software solutions, including finance and accounting, and she owns a financial interest in the company. Her spouse is a partner with Ernst and Young, a public accounting firm. Because she and her spouse are licensed by the Board she has the potential for a conflict of interest. Accordingly, Mrs. Coley should exercise appropriate caution in the performance of her public duties should issues involving her certification, her spouse's certification or the certification of any of their colleagues come before the Board for official action.

In addition to the conflicts standards noted above, the Act prohibits public servants from accepting gifts from (1) a lobbyist or lobbyist principal, (2) a person or entity that is seeking to do business with the public servant's agency, is regulated or controlled by that agency, or has financial interests that might be affected by their official actions, or (3) anyone in return for being influenced in the discharge of their official responsibilities. N.C.G.S. § 138A-32. Exceptions to the gifts restrictions are set out in N.C.G.S. § 138A-32(e).

When this letter cites an actual or potential conflict of interest under N.C.G.S. § 138A-24(e), the conflict must be recorded in the minutes of the applicable board and brought to the membership's attention by the board's chair as often as necessary to remind all members of the conflict and to help ensure compliance with the Act. N.C.G.S. § 138A-15(c).

Finally, the Act mandates that all public servants attend an ethics and lobbying education presentation. N.C.G.S. § 138A-14. Please review the attached document for additional information concerning this requirement.

Please contact our office if you have any questions concerning our evaluation or the ethical standards governing public servants under the Act.

Sincerely,

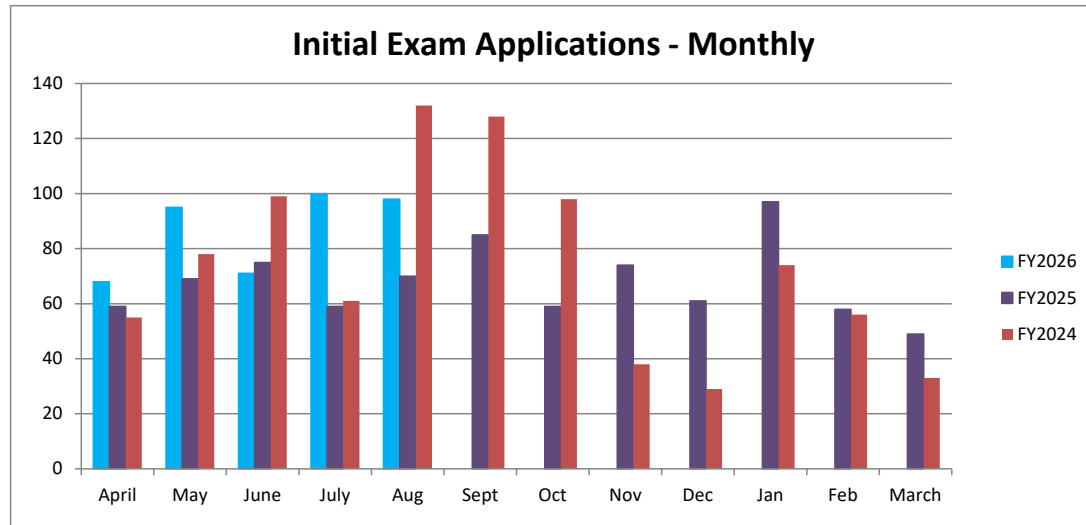


Jane Steffens, SEI Unit
State Ethics Commission

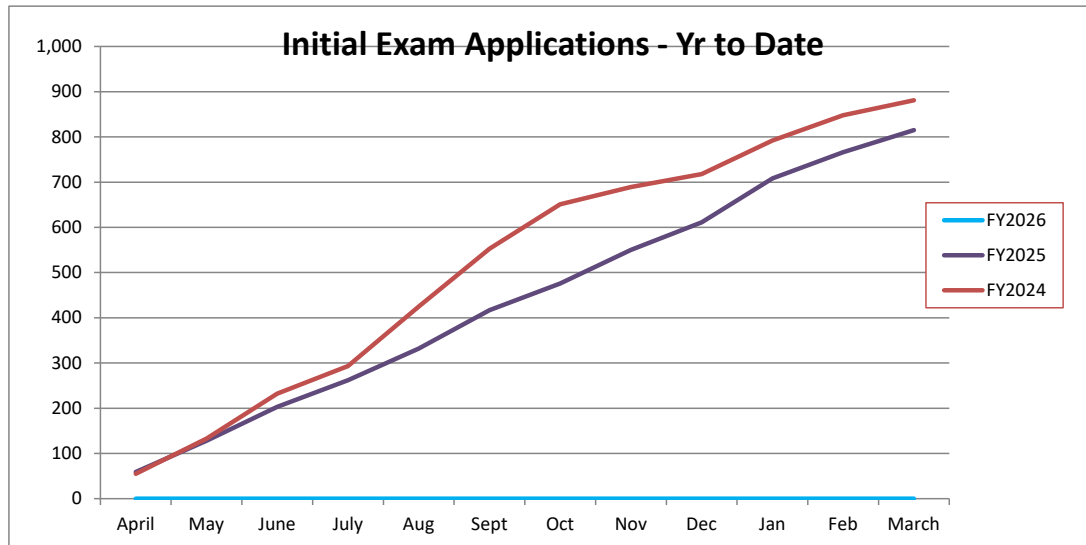
cc: Tammie Coley
Attachment: Ethics Education Guide

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

Exam Applications					
OrgEx	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	68	59	55	21	52
May	95	69	78	84	55
June	71	75	99	84	56
July	100	59	61	67	58
Aug	98	70	132	56	37
Sept	0	85	128	57	37
Oct	0	59	98	80	68
Nov	0	74	38	87	90
Dec	0	61	29	63	67
Jan	0	97	74	75	81
Feb	0	58	56	46	54
March	0	49	33	49	56
Avg	86	68	73	64	59

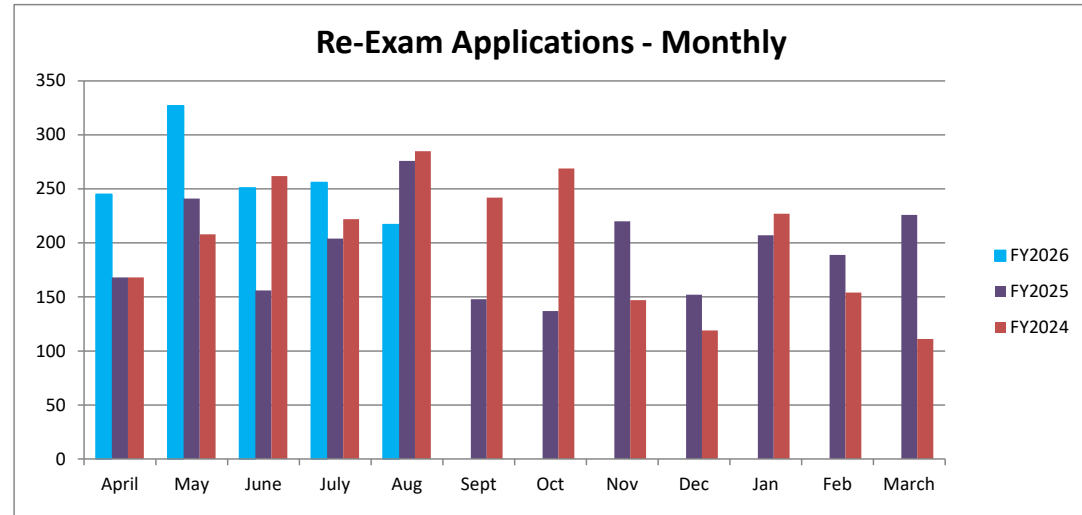


Exam Applications					
OrgEx	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	68	59	55	21	52
May	163	128	133	105	107
June	234	203	232	189	163
July	334	262	293	256	221
Aug	432	332	425	312	258
Sept	432	417	553	369	295
Oct	432	476	651	449	363
Nov	432	550	689	536	453
Dec	432	611	718	599	520
Jan	432	708	792	674	601
Feb	432	766	848	720	655
March	432	815	881	769	711

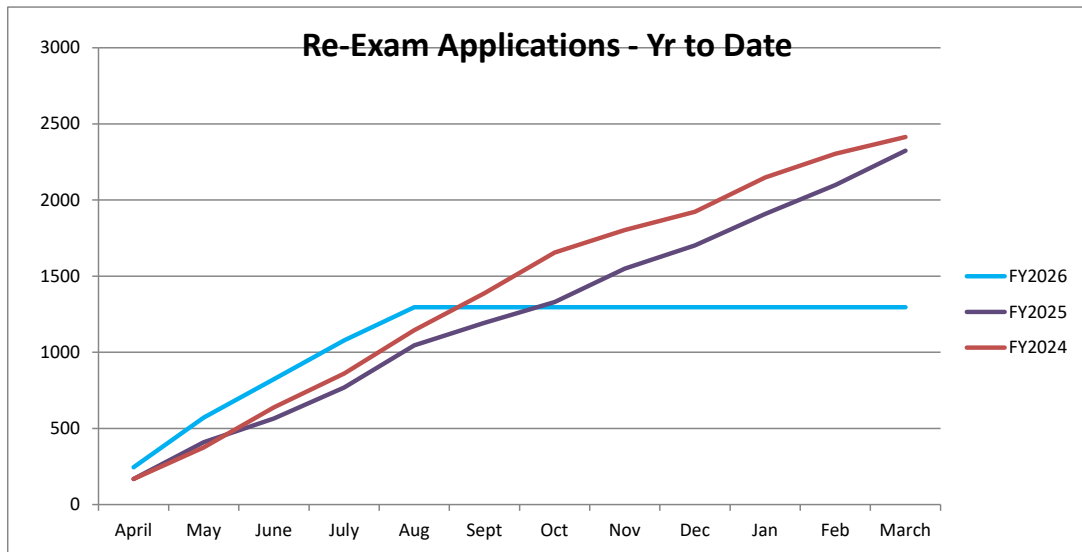


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Exam Applications					
Re-Ex	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	245	168	168	131	164
May	327	241	208	178	186
June	251	156	262	172	182
July	256	204	222	187	177
Aug	217	276	285	187	168
Sept	0	148	242	140	111
Oct	0	137	269	149	139
Nov	0	220	147	169	152
Dec	0	152	119	142	110
Jan	0	207	227	156	134
Feb	0	189	154	141	110
March	0	226	111	192	141
Avg	259	194	201	162	148

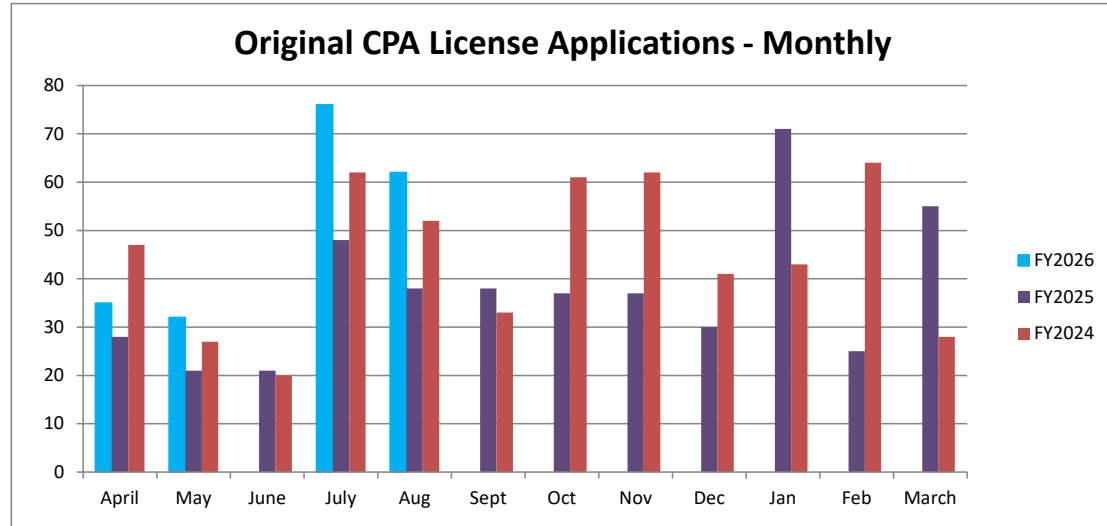


Exam Applications					
Re-Ex	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	245	168	168	131	164
May	572	409	376	309	350
June	823	565	638	481	532
July	1079	769	860	668	709
Aug	1296	1045	1145	855	877
Sept	1296	1193	1387	995	988
Oct	1296	1330	1656	1144	1127
Nov	1296	1550	1803	1313	1279
Dec	1296	1702	1922	1455	1389
Jan	1296	1909	2149	1611	1523
Feb	1296	2098	2303	1752	1633
March	1296	2324	2414	1944	1774

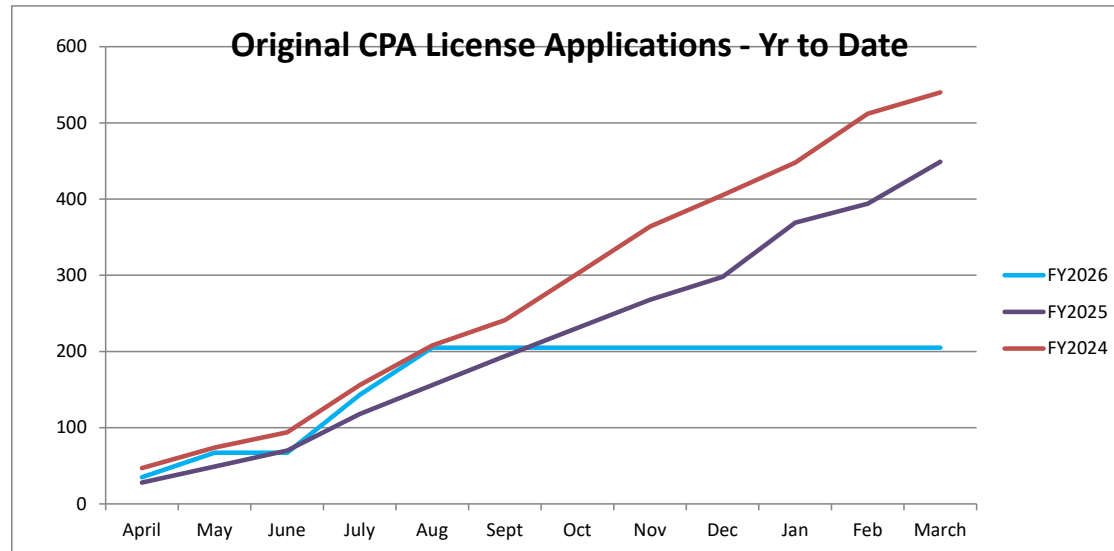


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

License Applications					
OrgL	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	35	28	47	44	41
May	32	21	27	39	50
June	0	21	20	22	0
July	76	48	62	50	75
Aug	62	38	52	57	31
Sept	0	38	33	30	42
Oct	0	37	61	34	46
Nov	0	37	62	47	48
Dec	0	30	41	38	32
Jan	0	71	43	44	60
Feb	0	25	64	32	47
March	0	55	28	40	30
Avg	41	37	45	40	42

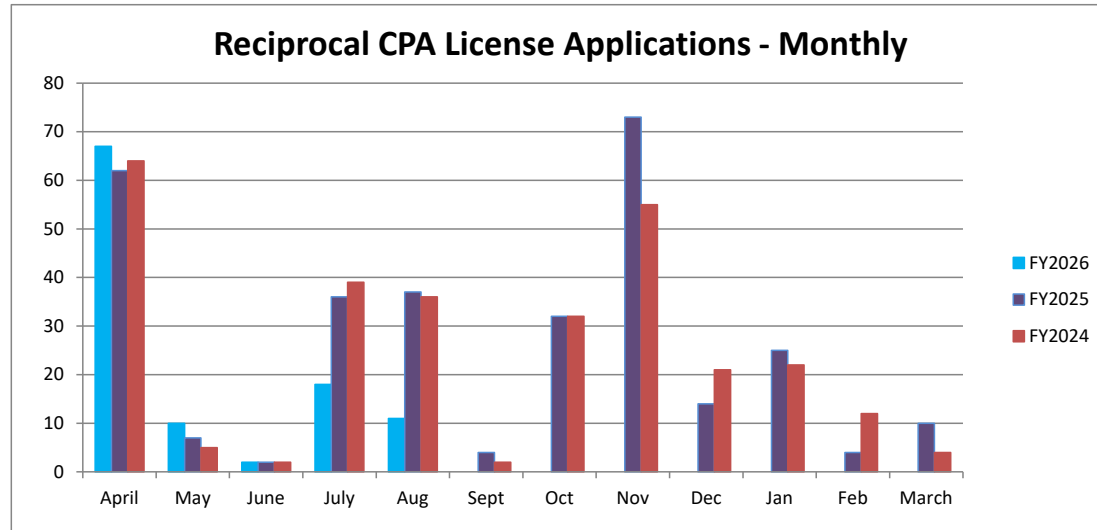


License Applications					
OrgL	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	35	28	47	44	41
May	67	49	74	83	91
June	67	70	94	105	91
July	143	118	156	155	166
Aug	205	156	208	212	197
Sept	205	194	241	242	239
Oct	205	231	302	276	285
Nov	205	268	364	323	333
Dec	205	298	405	361	365
Jan	205	369	448	405	425
Feb	205	394	512	437	472
March	205	449	540	477	502

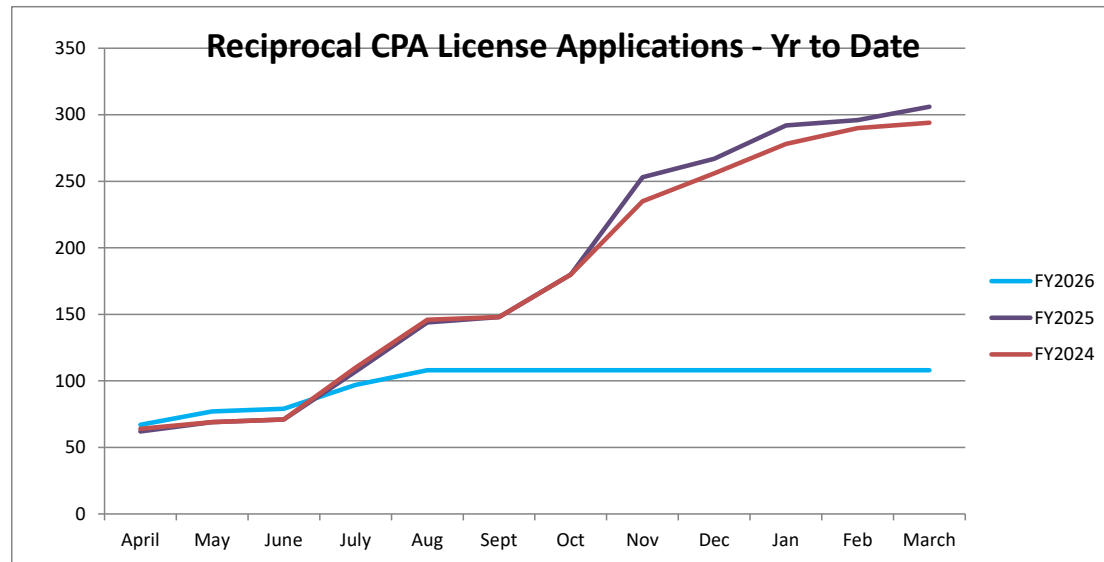


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

License Applications					
Recp	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	67	62	64	81	55
May	10	7	5	8	7
June	2	2	2	3	1
July	18	36	39	50	39
Aug	11	37	36	24	37
Sept	0	4	2	1	2
Oct	0	32	32	57	47
Nov	0	73	55	67	74
Dec	0	14	21	15	27
Jan	0	25	22	30	33
Feb	0	4	12	9	11
March	0	10	4	11	7
Avg	22	26	25	30	28

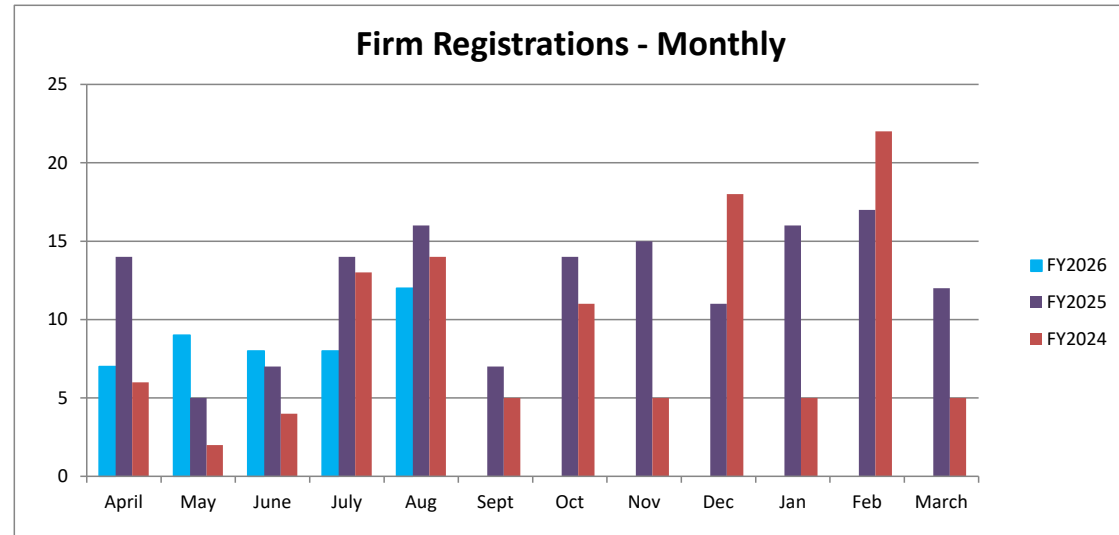


License Applications					
Recp	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	67	62	64	81	55
May	77	69	69	89	62
June	79	71	71	92	63
July	97	107	110	142	102
Aug	108	144	146	166	139
Sept	108	148	148	167	141
Oct	108	180	180	224	188
Nov	108	253	235	291	262
Dec	108	267	256	306	289
Jan	108	292	278	336	322
Feb	108	296	290	345	333
March	108	306	294	356	340

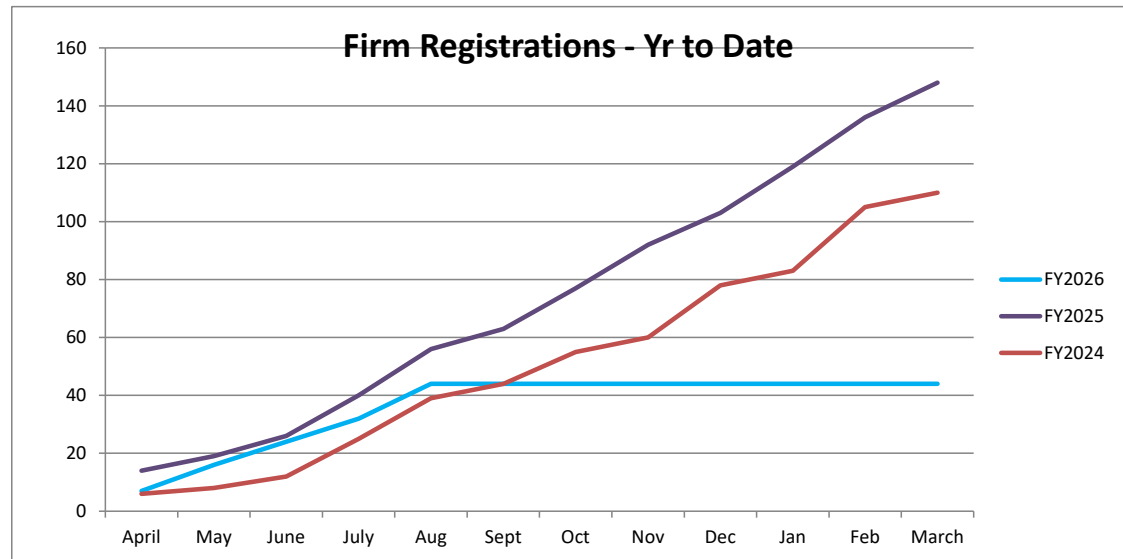


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

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

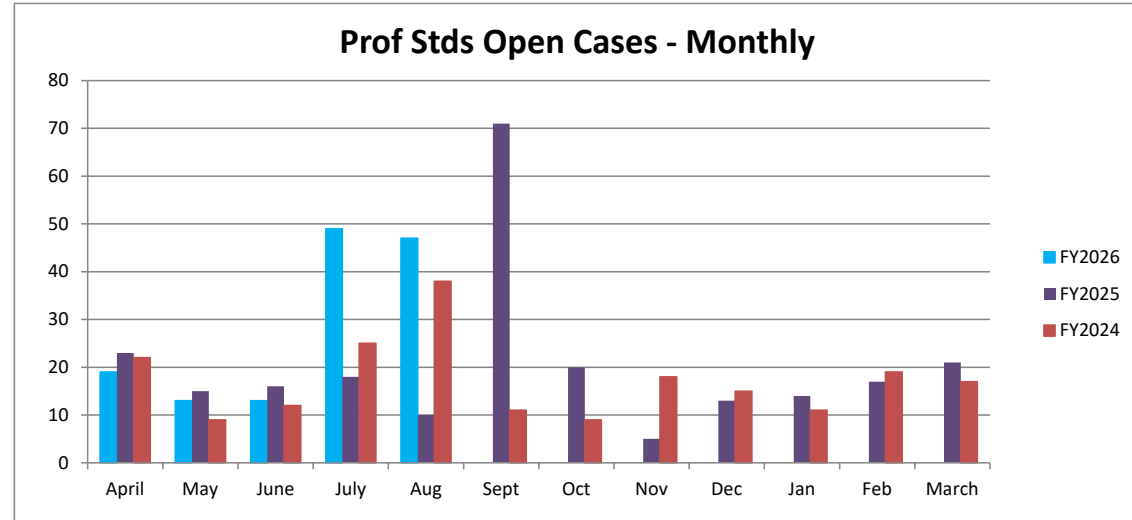


Firm Registration					
Firm	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	7	14	6	7	7
May	16	19	8	11	11
June	24	26	12	22	22
July	32	40	25	37	37
Aug	44	56	39	47	47
Sept	44	63	44	53	53
Oct	44	77	55	57	57
Nov	44	92	60	69	69
Dec	44	103	78	94	94
Jan	44	119	83	109	109
Feb	44	136	105	116	116
March	44	148	110	124	124

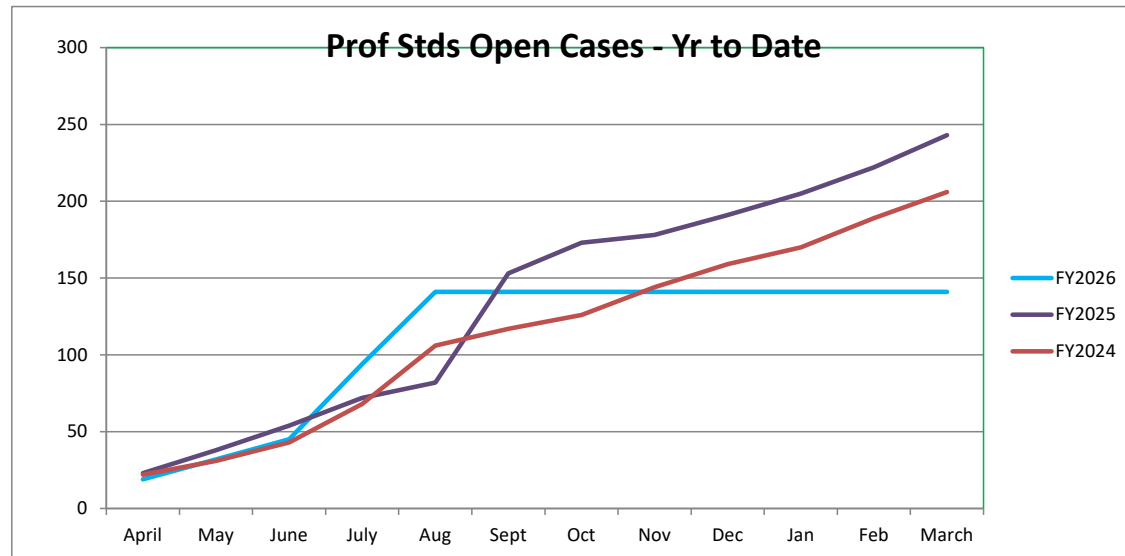


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Prf Stds Cases					
Open	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	19	23	22	21	9
May	13	15	9	21	8
June	13	16	12	35	37
July	49	18	25	25	18
Aug	47	10	38	35	18
Sept	0	71	11	24	13
Oct	0	20	9	24	19
Nov	0	5	18	7	21
Dec	0	13	15	23	11
Jan	0	14	11	14	31
Feb	0	17	19	12	33
March	0	21	17	41	38
Avg	28	20	17	24	21

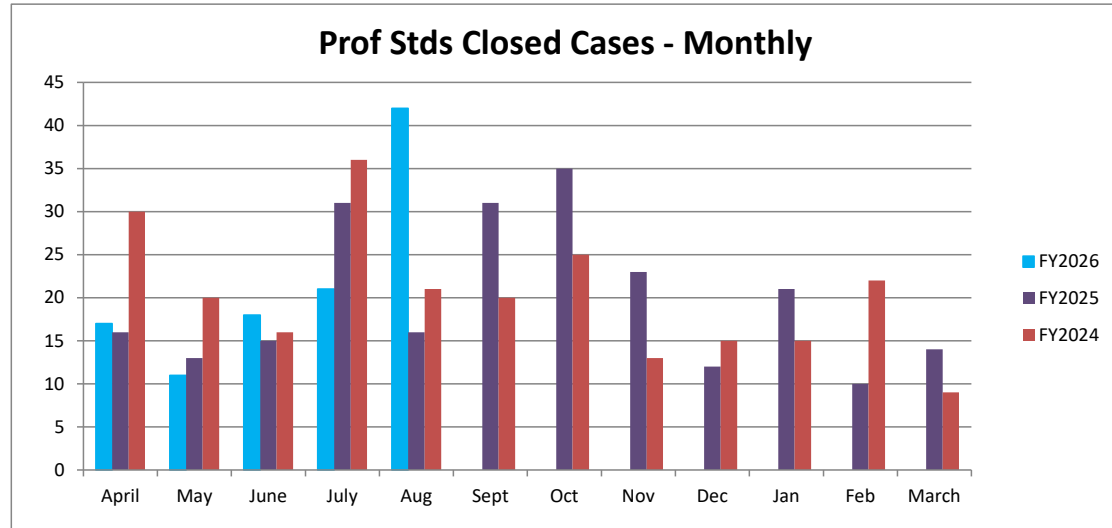


Prf Stds Cases					
Open	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	19	23	22	21	9
May	32	38	31	42	17
June	45	54	43	77	54
July	94	72	68	102	72
Aug	141	82	106	137	90
Sept	141	153	117	161	103
Oct	141	173	126	185	122
Nov	141	178	144	192	143
Dec	141	191	159	215	154
Jan	141	205	170	229	185
Feb	141	222	189	241	218
March	141	243	206	282	256

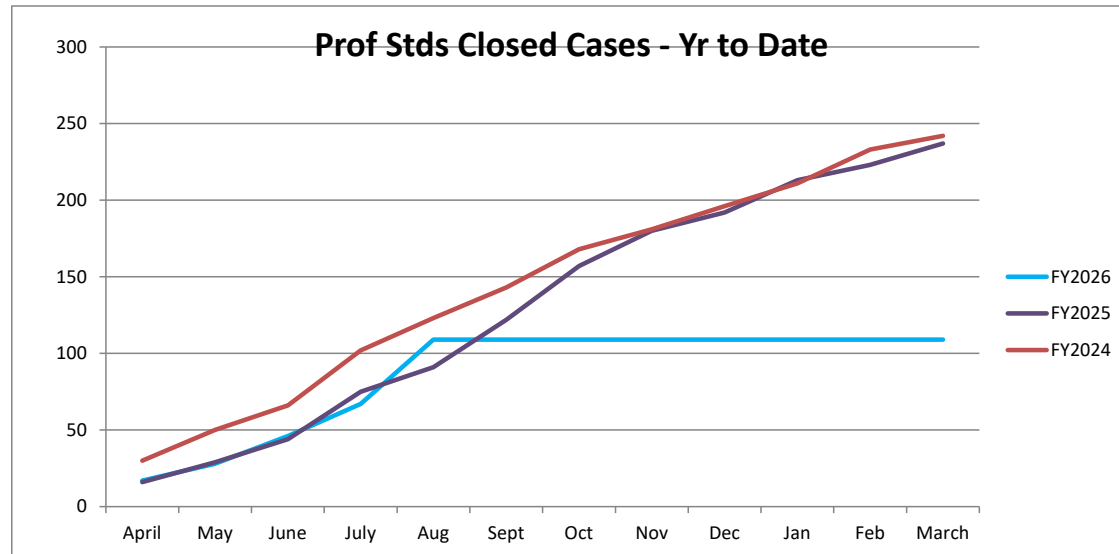


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Prf Stds Cases					
Closed	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	17	16	30	38	23
May	11	13	20	19	4
June	18	15	16	15	17
July	21	31	36	19	21
Aug	42	16	21	21	18
Sept	0	31	20	21	35
Oct	0	35	25	12	17
Nov	0	23	13	19	14
Dec	0	12	15	33	9
Jan	0	21	15	22	18
Feb	0	10	22	21	29
March	0	14	9	25	23
Avg	22	20	20	22	19

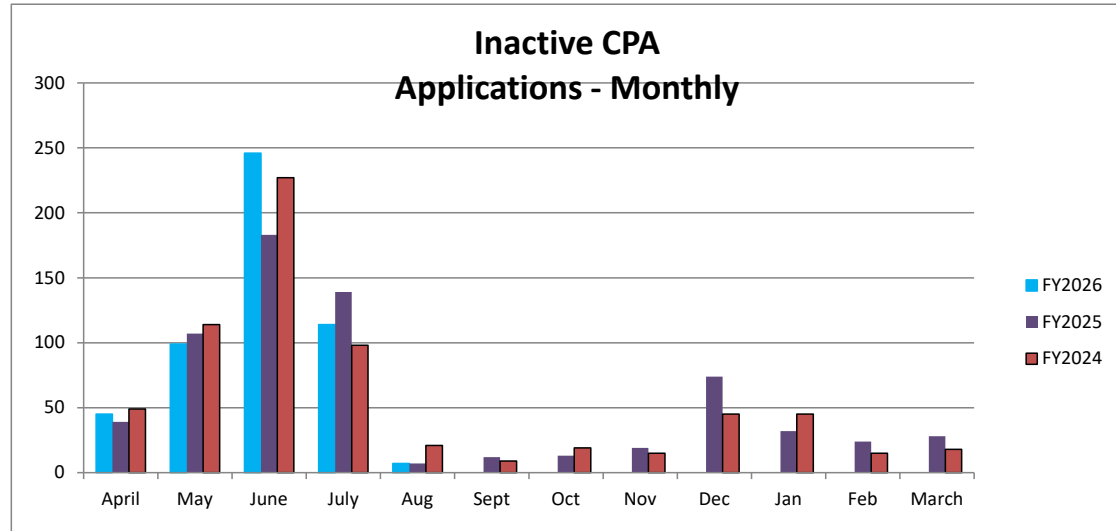


Prf Stds Cases					
Closed	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	17	16	30	38	23
May	28	29	50	57	27
June	46	44	66	72	44
July	67	75	102	91	65
Aug	109	91	123	112	83
Sept	109	122	143	133	118
Oct	109	157	168	145	135
Nov	109	180	181	164	149
Dec	109	192	196	197	158
Jan	109	213	211	219	176
Feb	109	223	233	240	205
March	109	237	242	265	228

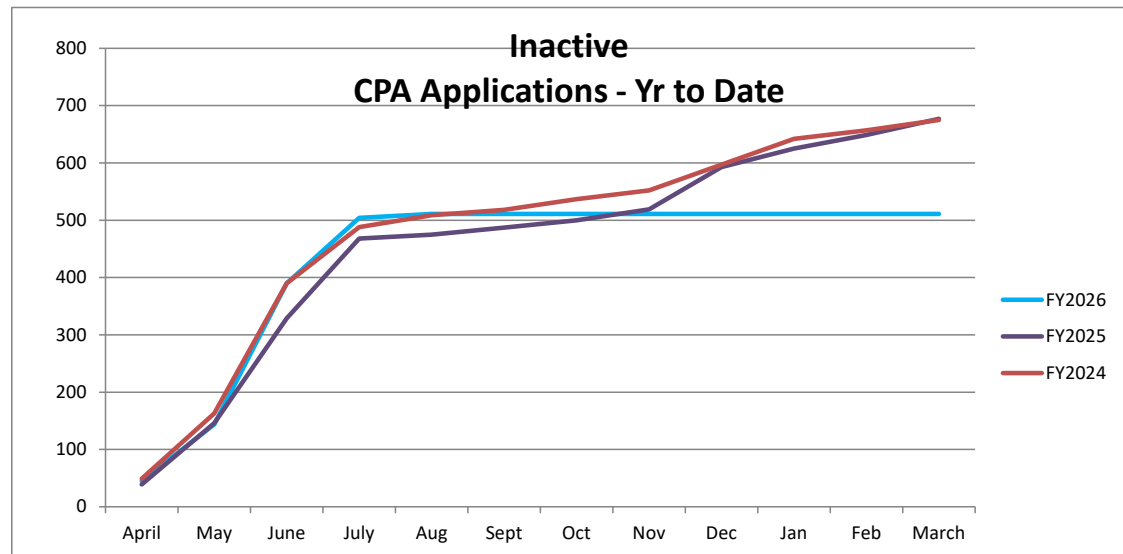


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Inactive Applications					
InAct	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	45	39	49	30	23
May	99	107	114	67	54
June	246	183	227	309	281
July	114	139	98	98	105
Aug	7	7	21	14	18
Sept	0	12	9	7	10
Oct	0	13	19	9	21
Nov	0	19	15	25	29
Dec	0	74	45	52	59
Jan	0	32	45	78	69
Feb	0	24	15	18	19
March	0	28	18	19	32
Avg	102	56	56	61	60

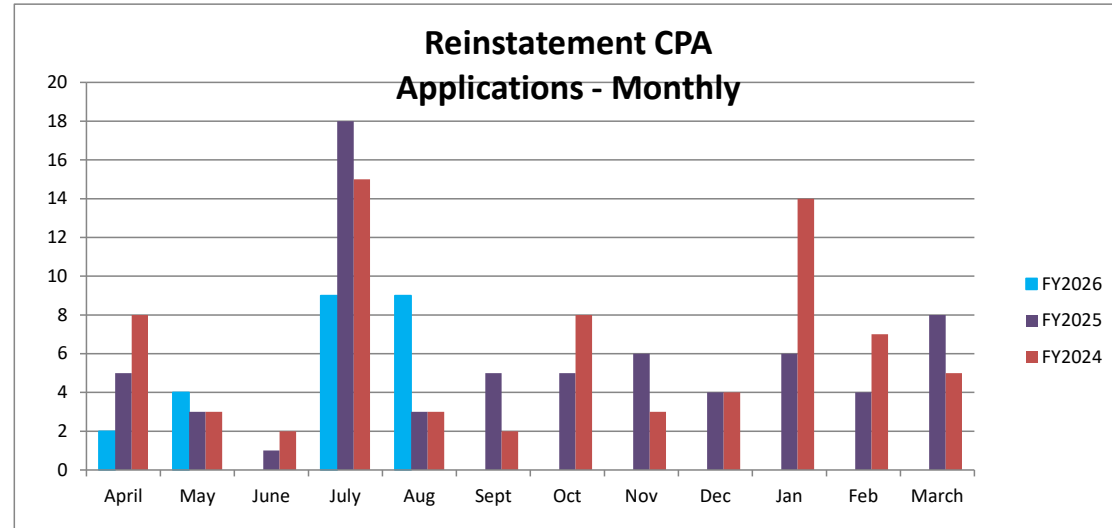


Inactive Applications					
InAct	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	45	39	49	30	23
May	144	146	163	97	77
June	390	329	390	406	358
July	504	468	488	504	463
Aug	511	475	509	518	481
Sept	511	487	518	525	491
Oct	511	500	537	534	512
Nov	511	519	552	559	541
Dec	511	593	597	611	600
Jan	511	625	642	689	669
Feb	511	649	657	707	688
March	511	677	675	726	720

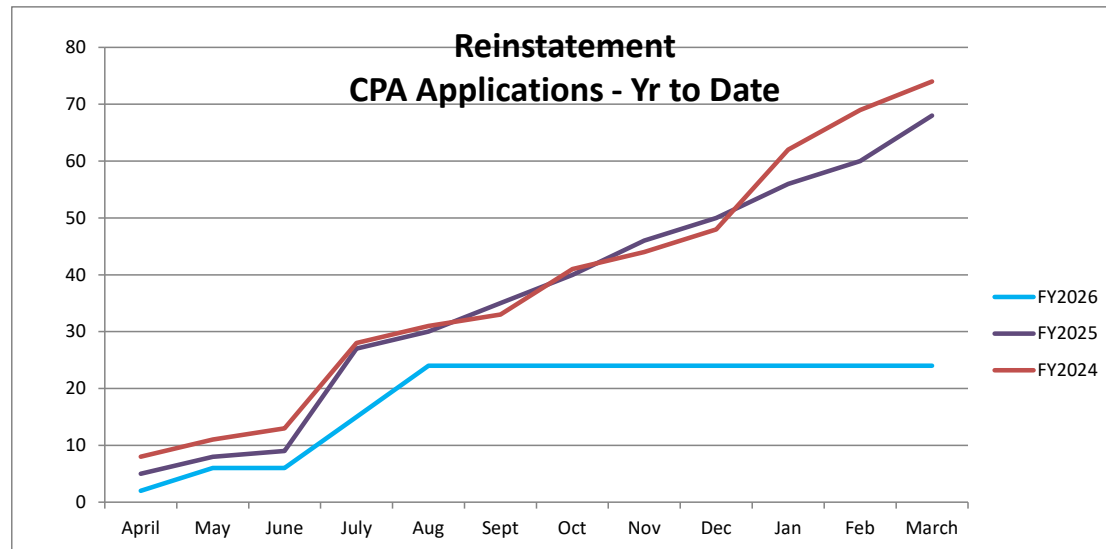


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Reinstatement Applications					
Re-Inst	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	2	5	8	8	6
May	4	3	3	6	1
June	0	1	2	3	0
July	9	18	15	12	13
Aug	9	3	3	8	2
Sept	0	5	2	6	4
Oct	0	5	8	5	7
Nov	0	6	3	5	6
Dec	0	4	4	5	7
Jan	0	6	14	7	6
Feb	0	4	7	3	6
March	0	8	5	4	5
Avg	5	6	6	6	5



Reinstatement Applications					
Re-Inst	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	2	5	8	8	6
May	6	8	11	14	7
June	6	9	13	17	7
July	15	27	28	29	20
Aug	24	30	31	37	22
Sept	24	35	33	43	26
Oct	24	40	41	48	33
Nov	24	46	44	53	39
Dec	24	50	48	58	46
Jan	24	56	62	65	52
Feb	24	60	69	68	58
March	24	68	74	72	63

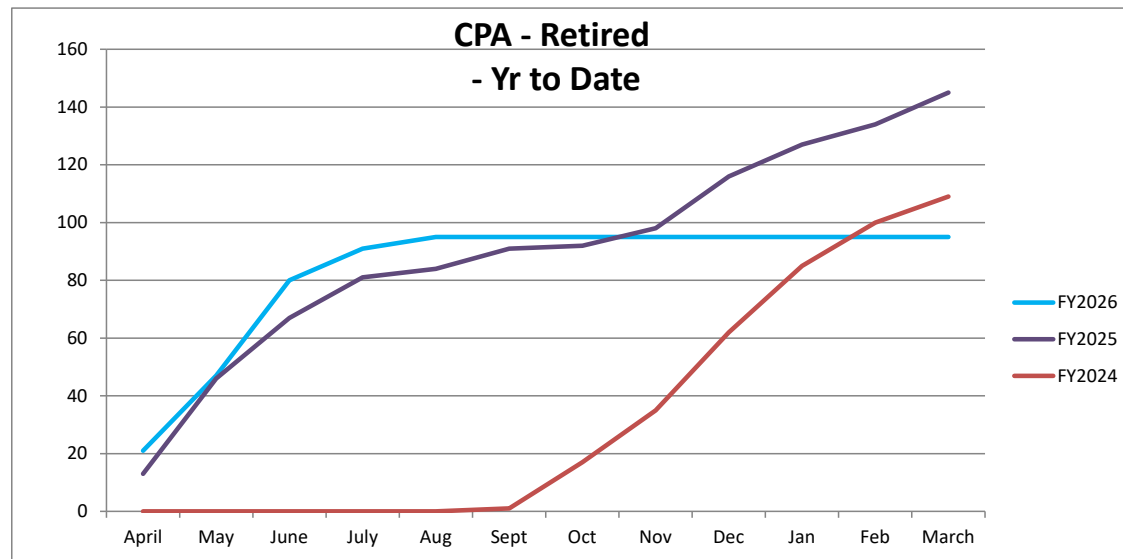
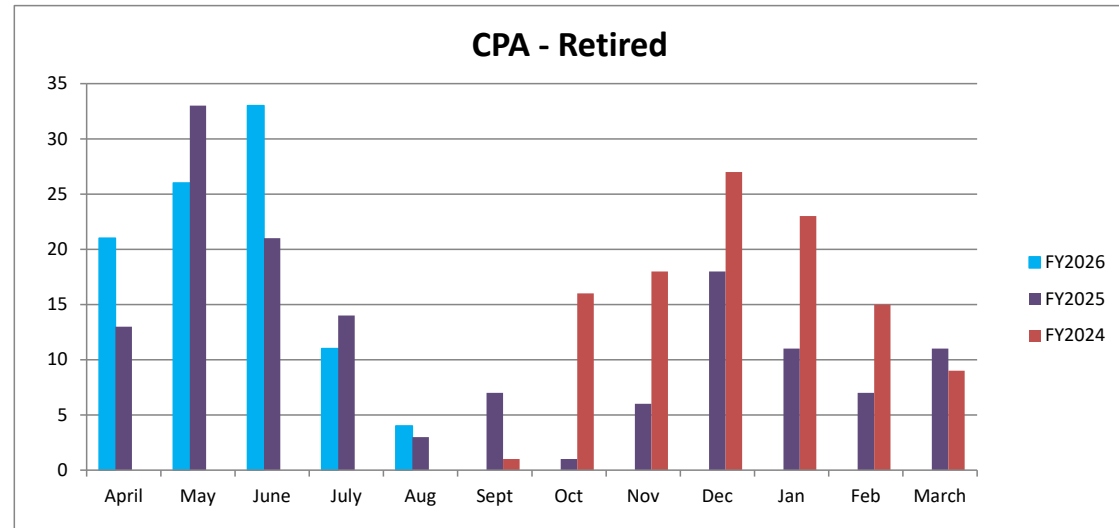


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

CPA-Retired					
Count	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	21	13	0	0	0
May	26	33	0	0	0
June	33	21	0	0	0
July	11	14	0	0	0
Aug	4	3	0	0	0
Sept	0	7	1	0	0
Oct	0	1	16	0	0
Nov	0	6	18	0	0
Dec	0	18	27	0	0
Jan	0	11	23	0	0
Feb	0	7	15	0	0
March	0	11	9	0	0
Avg	19	21	9	0	0

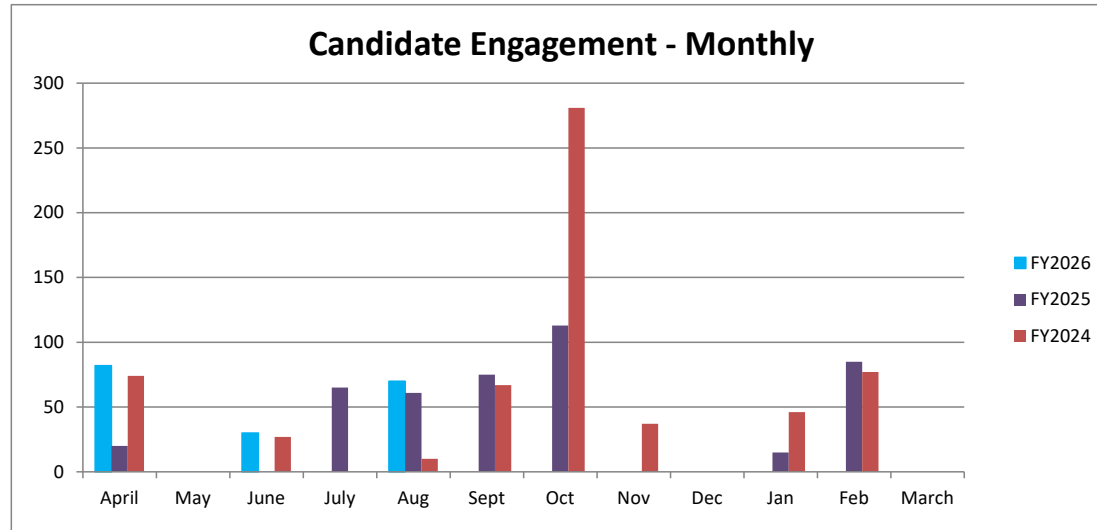
Began Sept 2023

CPA Retired					
Count	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	21	13	0	0	0
May	47	46	0	0	0
June	80	67	0	0	0
July	91	81	0	0	0
Aug	95	84	0	0	0
Sept	95	91	1	0	0
Oct	95	92	17	0	0
Nov	95	98	35	0	0
Dec	95	116	62	0	0
Jan	95	127	85	0	0
Feb	95	134	100	0	0
March	95	145	109	0	0



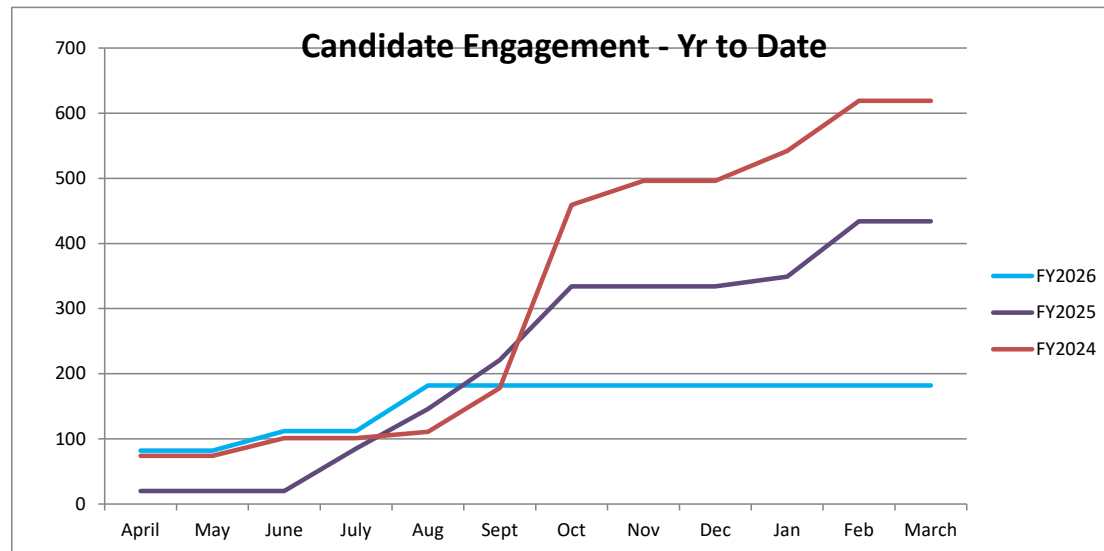
NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

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



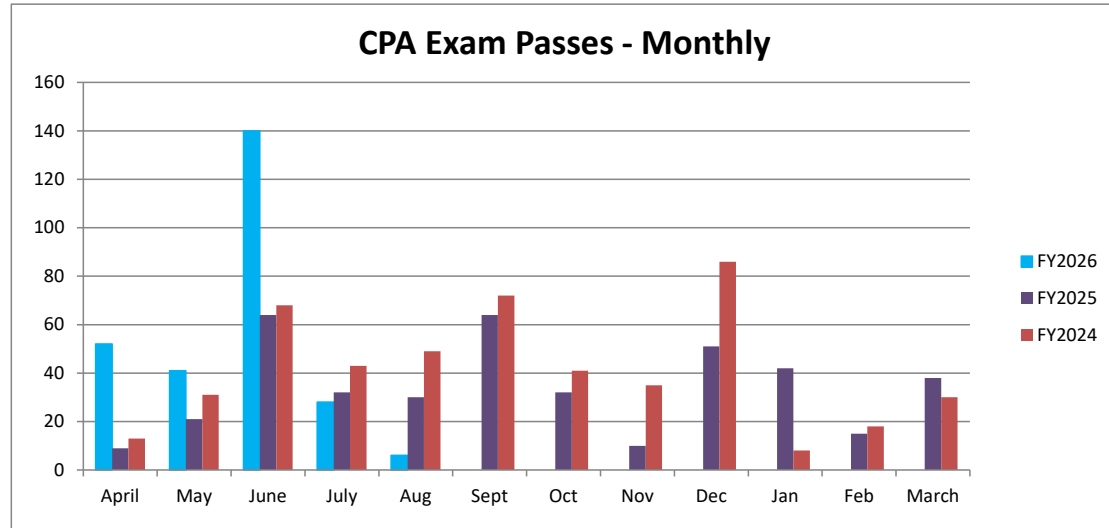
* Candidate Presentations as scheduled in concert with needs of various campuses, not including instructors and staff
Started tracking 8/22

Candidate Engagement					
Count	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	82	20	74	0	0
May	82	20	74	0	0
June	112	20	101	0	0
July	112	85	101	0	0
Aug	182	146	111	15	0
Sept	182	221	178	145	0
Oct	182	334	459	284	0
Nov	182	334	496	337	0
Dec	182	334	496	337	0
Jan	182	349	542	337	0
Feb	182	434	619	407	0
March	182	434	619	468	0



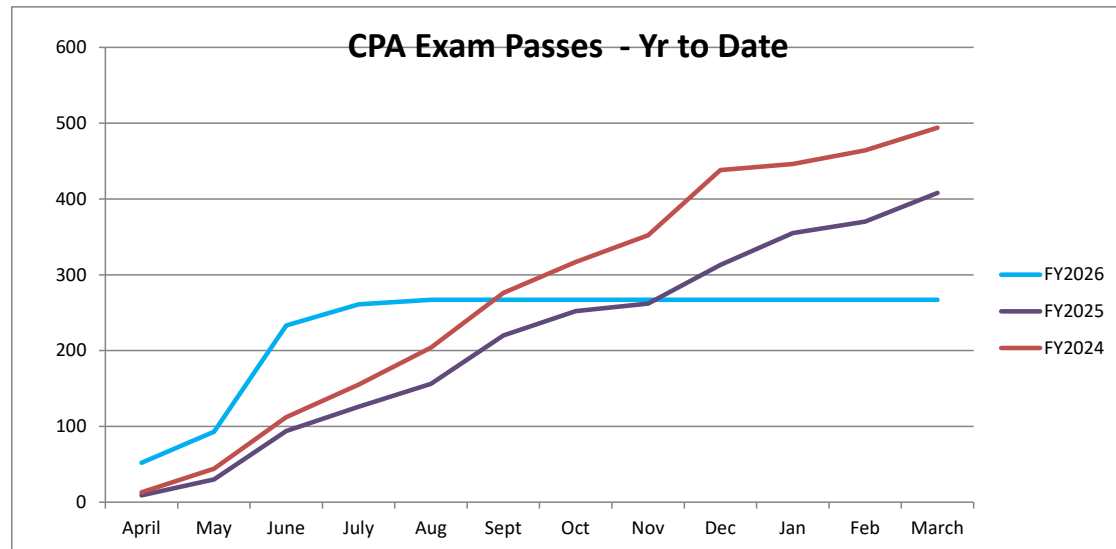
NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Exam Passes					
Count	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	52	9	13	12	15
May	41	21	31	26	32
June	140	64	68	46	48
July	28	32	43	29	49
Aug	6	30	49	51	35
Sept	0	64	72	51	55
Oct	0	32	41	30	32
Nov	0	10	35	36	39
Dec	0	51	86	48	52
Jan	0	42	8	35	19
Feb	0	15	18	21	19
March	0	38	30	32	25
Avg	53	34	62	35	35



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

Exam Passes					
Count	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	52	9	13	12	15
May	93	30	44	38	47
June	233	94	112	84	95
July	261	126	155	113	144
Aug	267	156	204	164	179
Sept	267	220	276	215	234
Oct	267	252	317	245	266
Nov	267	262	352	281	305
Dec	267	313	438	329	357
Jan	267	355	446	364	376
Feb	267	370	464	385	395
March	267	408	494	417	420



Exam Applications			Certificate Applications			CPA Firm Registrations		Professional Std's Cases					Inactive		Reinstatement		CPA - Retired		Candidate Eng		Exam Passes	
Month	Initial	Re-Exam	Month	Original	Reciprocal	Month	Total	Month	Begin Bal	Open	Closed	End Bal	Month	Total	Month	Total	Month	Total	Month	Total	Month	Total
Jan-15	107	130	Jan-15	96	51	Jan-15	18	Jan-15	202	66	54	214	Jan-15	47	Jan-15	13	Jan-15	0	Jan-15	0	Jan-15	0
Feb-15	62	110	Feb-15	64	16	Feb-15	20	Feb-15	214	22	40	196	Feb-15	13	Feb-15	11	Feb-15	0	Feb-15	0	Feb-15	0
Mar-15	82	227	Mar-15	48	4	Mar-15	12	Mar-15	196	40	38	198	Mar-15	18	Mar-15	5	Mar-15	0	Mar-15	0	Mar-15	0
Apr-15	97	180	Apr-15	48	61	Apr-15	18	Apr-15	198	7	38	167	Apr-15	29	Apr-15	12	Apr-15	0	Apr-15	0	Apr-15	0
May-15	78	151	May-15	40	11	May-15	11	May-15	167	26	18	175	May-15	73	May-15	5	May-15	0	May-15	0	May-15	0
Jun-15	77	312	Jun-15	0	4	Jun-15	17	Jun-15	175	6	21	160	Jun-15	126	Jun-15	0	Jun-15	0	Jun-15	0	Jun-15	0
Jul-15	66	178	Jul-15	60	54	Jul-15	13	Jul-15	160	10	32	138	Jul-15	90	Jul-15	9	Jul-15	0	Jul-15	0	Jul-15	0
Aug-15	52	155	Aug-15	100	21	Aug-15	11	Aug-15	138	31	27	142	Aug-15	6	Aug-15	15	Aug-15	0	Aug-15	0	Aug-15	0
Sep-15	51	296	Sep-15	44	5	Sep-15	25	Sep-15	142	27	33	136	Sep-15	7	Sep-15	3	Sep-15	0	Sep-15	0	Sep-15	0
Oct-15	64	154	Oct-15	74	70	Oct-15	13	Oct-15	136	53	32	157	Oct-15	21	Oct-15	8	Oct-15	0	Oct-15	0	Oct-15	0
Nov-15	62	151	Nov-15	45	27	Nov-15	14	Nov-15	157	26	25	158	Nov-15	25	Nov-15	10	Nov-15	0	Nov-15	0	Nov-15	0
Dec-15	139	276	Dec-15	0	2	Dec-15	22	Dec-15	158	9	24	143	Dec-15	35	Dec-15	5	Dec-15	0	Dec-15	0	Dec-15	0
Jan-16	121	139	Jan-16	133	36	Jan-16	28	Jan-16	143	12	17	138	Jan-16	42	Jan-16	22	Jan-16	0	Jan-16	0	Jan-16	0
Feb-16	101	141	Feb-16	68	12	Feb-16	16	Feb-16	138	17	21	134	Feb-16	17	Feb-16	9	Feb-16	0	Feb-16	0	Feb-16	0
Mar-16	92	305	Mar-16	43	3	Mar-16	17	Mar-16	134	34	19	149	Mar-16	19	Mar-16	9	Mar-16	0	Mar-16	0	Mar-16	0
Apr-16	97	191	Apr-16	60	69	Apr-16	3	Apr-16	149	27	31	145	Apr-16	38	Apr-16	12	Apr-16	0	Apr-16	0	Apr-16	0
May-16	85	203	May-16	42	18	May-16	14	May-16	145	16	23	138	May-16	63	May-16	12	May-16	0	May-16	0	May-16	0
Jun-16	110	266	Jun-16	0	2	Jun-16	8	Jun-16	138	33	20	151	Jun-16	150	Jun-16	0	Jun-16	0	Jun-16	0	Jun-16	0
Jul-16	74	204	Jul-16	96	53	Jul-16	6	Jul-16	151	17	42	126	Jul-16	60	Jul-16	17	Jul-16	0	Jul-16	0	Jul-16	0
Aug-16	85	237	Aug-16	36	8	Aug-16	14	Aug-16	126	68	27	167	Aug-16	14	Aug-16	6	Aug-16	0	Aug-16	0	Aug-16	0
Sep-16	83	297	Sep-16	42	4	Sep-16	8	Sep-16	167	65	27	205	Sep-16	6	Sep-16	6	Sep-16	0	Sep-16	0	Sep-16	0
Oct-16	60	177	Oct-16	56	82	Oct-16	9	Oct-16	205	53	53	205	Oct-16	12	Oct-16	16	Oct-16	0	Oct-16	0	Oct-16	0
Nov-16	104	183	Nov-16	72	32	Nov-16	14	Nov-16	205	22	72	155	Nov-16	27	Nov-16	8	Nov-16	0	Nov-16	0	Nov-16	0
Dec-16	115	276	Dec-16	0	4	Dec-16	30	Dec-16	155	7	26	136	Dec-16	59	Dec-16	4	Dec-16	0	Dec-16	0	Dec-16	0
Jan-17	129	189	Jan-17	108	34	Jan-17	24	Jan-17	136	35	49	122	Jan-17	34	Jan-17	11	Jan-17	0	Jan-17	0	Jan-17	0
Feb-17	58	130	Feb-17	66	17	Feb-17	18	Feb-17	122	17	30	109	Feb-17	16	Feb-17	5	Feb-17	0	Feb-17	0	Feb-17	0
Mar-17	67	276	Mar-17	70	12	Mar-17	19	Mar-17	109	16	22	103	Mar-17	24	Mar-17	13	Mar-17	0	Mar-17	0	Mar-17	0
Apr-17	55	178	Apr-17	32	68	Apr-17	7	Apr-17	103	30	25	108	Apr-17	50	Apr-17	5	Apr-17	0	Apr-17	0	Apr-17	0
May-17	58	182	May-17	51	9	May-17	12	May-17	108	24	16	116	May-17	89	May-17	11	May-17	0	May-17	0	May-17	0
Jun-17	57	159	Jun-17	0	1	Jun-17	16	Jun-17	116	5	18	103	Jun-17	169	Jun-17	0	Jun-17	0	Jun-17	0	Jun-17	0
Jul-17	38	146	Jul-17	68	58	Jul-17	19	Jul-17	103	36	16	123	Jul-17	90	Jul-17	18	Jul-17	0	Jul-17	0	Jul-17	0
Aug-17	50	187	Aug-17	39	4	Aug-17	22	Aug-17	123	65	29	159	Aug-17	6	Aug-17	11	Aug-17	0	Aug-17	0	Aug-17	0
Sep-17	59	267	Sep-17	42	2	Sep-17	14	Sep-17	159	29	42	146	Sep-17	10	Sep-17	10	Sep-17	0	Sep-17	0	Sep-17	0
Oct-17	47	196	Oct-17	62	93	Oct-17	23	Oct-17	146	24	17	153	Oct-17	24	Oct-17	4	Oct-17	0	Oct-17	0	Oct-17	0
Nov-17	79	126	Nov-17	46	25	Nov-17	15	Nov-17	153	7	18	142	Nov-17	26	Nov-17	2	Nov-17	0	Nov-17	0	Nov-17	0
Dec-17	79	154	Dec-17	0	24	Dec-17	15	Dec-17	142	6	23	125	Dec-17	40	Dec-17	10	Dec-17	0	Dec-17	0	Dec-17	0
Jan-18	131	178	Jan-18	117	12	Jan-18	30	Jan-18	125	18	15	128	Jan-18	47	Jan-18	4	Jan-18	0	Jan-18	0	Jan-18	0
Feb-18	39	107	Feb-18	73	20	Feb-18	18	Feb-18	128	16	11	133	Feb-18	14	Feb-18	14	Feb-18	0	Feb-18	0	Feb-18	0
Mar-18	66	236	Mar-18	36	5	Mar-18	10	Mar-18	133	14	14	133	Mar-18	8	Mar-18	6	Mar-18	0	Mar-18	0	Mar-18	0
Apr-18	70	211	Apr-18	32	52	Apr-18	12	Apr-18	133	27	16	144	Apr-18	50	Apr-18	7	Apr-18	0	Apr-18	0	Apr-18	0
May-18	77	136	May-18	61	13	May-18	13	May-18	144	95	44	195	May-18	73	May-18	7	May-18	0	May-18	0	May-18	0
Jun-18	61	149	Jun-18	0	0	Jun-18	7	Jun-18	195	61	68	188	Jun-18	194	Jun-18	0	Jun-18	0	Jun-18	0	Jun-18	0
Jul-18	66	235	Jul-18	57	59	Jul-18	3	Jul-18	188	62	54	196	Jul-18	67	Jul-18	8	Jul-18	0	Jul-18	0	Jul-18	0
Aug-18	62	136	Aug-18	41	4	Aug-18	23	Aug-18	196	58	63	191	Aug-18	17	Aug-18	8	Aug-18	0	Aug-18	0	Aug-18	0
Sep-18	48	218	Sep-18	44	3	Sep-18	7	Sep-18	191	34	49	176	Sep-18	3	Sep-18	7	Sep-18	0	Sep-18	0	Sep-18	0
Oct-18	84	175	Oct-18	77	113	Oct-18	10	Oct-18	176	12	45	143	Oct-18	13	Oct-18	11	Oct-18	0	Oct-18	0	Oct-18	0
Nov-18	82	116	Nov-18	70	42	Nov-18	9	Nov-18	143	5	42	106	Nov-18	15	Nov-18	11	Nov-18	0	Nov-18	0	Nov-18	0
Dec-18	81	133	Dec-18	2	35	Dec-18	11	Dec-18	106	6	15	97	Dec-18	38	Dec-18	6	Dec-18	0	Dec-18	0	Dec-18	0
Jan-19	91	145	Jan-19	108	33	Jan-19	21	Jan-19	97	33	20	110	Jan-19	52	Jan-19	10	Jan-19	0	Jan-19	0	Jan-19	0
Feb-19	74	124	Feb-19	57	10	Feb-19	22	Feb-19	110	43	22	131	Feb-19	15	Feb-19	8	Feb-19	0	Feb-19	0	Feb-19	0
Mar-19	45	190	Mar-19	35	7	Mar-19	12	Mar-19	131	18	21	128	Mar-19	16	Mar-19	7	Mar-19	0	Mar-19	0	Mar-19	0
Apr-19	61	195	Apr-19	42	70	Apr-19	7	Apr-19	128	28	30	126	Apr-19	30	Apr-19	3	Apr-19	0	Apr-19	0	Apr-19	0
May-19	70	196	May-19	37	9	May-19	14	May-19	126	18	25	119	May-19	58	May-19	9	May-19	0	May-19	0	May-19	0
Jun-19	62	222	Jun-19	0	2	Jun-19	25	Jun-19	119	25	26	118	Jun-19	221	Jun-19	2	Jun-19	0	Jun-19	0	Jun-19	0
Jul-19	92	172	Jul-19	62	37	Jul-19	11	Jul-19	118	37	21	134	Jul-19	123	Jul-19	8	Jul-19	0	Jul-19	0	Jul-19	0
Aug-19	51	164	Aug-19	49	44	Aug-19	6	Aug-19	134	67	49	152	Aug-19	9	Aug-19	9	Aug-19	0	Aug-19	0	Aug-19	0
Sep-19	54	185	Sep-19	84	2	Sep-19	5	Sep-19	152	14	26	140	Sep-19	11	Sep-19	8	Sep-19	0	Sep-19	0	Sep-19	0
Oct-19	62	194	Oct-19	36	56	Oct-19	11	Oct-19	140	14	39	115	Oct-19	20	Oct-19	4	Oct-19	0	Oct-19	0	Oct-19	0
Nov-19	58	144	Nov-19	62	69	Nov-19	12	Nov-19	115	11	23	103	Nov-19	26	Nov-19	5	Nov-19	0	Nov-19	0	Nov-19	0
Dec-19	83	177	Dec-19	1	26	Dec-19	16	Dec-19	103	31	25	109	Dec-19	73	Dec-19	6	Dec-19	0	Dec-19	0	Dec-19	0
Jan-20	111	145	Jan-20	112	17	Jan-20	26	Jan-20	109	33	25	117	Jan-20	32	Jan-20	10	Jan-20	0	Jan-20	0	Jan-20	0
Feb-20	70	112	Feb-20	50	10	Feb-20	11	Feb-20	117	16	23	110	Feb-20	15	Feb-20	12	Feb-20	0	Feb-20	0	Feb-20	0
Mar-20	41	139	Mar-20	44	8	Mar-20	5	Mar-20	110	18	19	109	Mar-20	6	Mar-20	6	Mar-20	0	Mar-20	0	Mar-20	0
Apr-20	14	84	Apr-20	14	57	Apr-20	3	Apr-20	109	7	17	99	Apr-20	17	Apr-20	1	Apr-20	0	Apr-20	0	Apr-20	0
May-20	59	174	May-20	0	7	May-20	12	May-20	99	9	23	85	May-20	88	May-20	4	May-20	0	May-20	0	May-20	40
Jun-20	87	176	Jun-20	0	0	Jun-20	10															

Exam Applications			Certificate Applications			CPA Firm Registrations		Professional Stds Cases					Inactive		Reinstatement		CPA - Retired		Candidate Eng		Exam Passes	
Month	Initial	Re-Exam	Month	Original	Reciprocal	Month	Total	Month	Begin Bal	Open	Closed	End Bal	Month	Total	Month	Total	Month	Total	Month	Total	Month	Total
Apr-21	52	164	Apr-21	41	55	Apr-21	7	Apr-21	79	9	23	65	Apr-21	23	Apr-21	6	Apr-21	0	Apr-21	0	Apr-21	15
May-21	55	186	May-21	50	7	May-21	4	May-21	65	8	4	69	May-21	54	May-21	1	May-21	0	May-21	0	May-21	32
Jun-21	56	182	Jun-21	0	1	Jun-21	11	Jun-21	69	37	17	89	Jun-21	281	Jun-21	0	Jun-21	0	Jun-21	0	Jun-21	48
Jul-21	58	177	Jul-21	75	39	Jul-21	15	Jul-21	89	18	21	86	Jul-21	105	Jul-21	13	Jul-21	0	Jul-21	0	Jul-21	49
Aug-21	37	168	Aug-21	31	37	Aug-21	10	Aug-21	86	18	18	86	Aug-21	18	Aug-21	2	Aug-21	0	Aug-21	0	Aug-21	35
Sep-21	37	111	Sep-21	42	2	Sep-21	6	Sep-21	86	13	35	64	Sep-21	10	Sep-21	4	Sep-21	0	Sep-21	0	Sep-21	55
Oct-21	68	139	Oct-21	46	47	Oct-21	4	Oct-21	64	19	17	66	Oct-21	21	Oct-21	7	Oct-21	0	Oct-21	0	Oct-21	32
Nov-21	90	152	Nov-21	48	74	Nov-21	12	Nov-21	66	21	14	73	Nov-21	29	Nov-21	6	Nov-21	0	Nov-21	0	Nov-21	39
Dec-21	67	110	Dec-21	32	27	Dec-21	25	Dec-21	73	11	9	75	Dec-21	59	Dec-21	7	Dec-21	0	Dec-21	0	Dec-21	52
Jan-22	81	134	Jan-22	60	33	Jan-22	15	Jan-22	75	31	18	88	Jan-22	69	Jan-22	6	Jan-22	0	Jan-22	0	Jan-22	19
Feb-22	54	110	Feb-22	47	11	Feb-22	7	Feb-22	88	33	29	92	Feb-22	19	Feb-22	6	Feb-22	0	Feb-22	0	Feb-22	19
Mar-22	56	141	Mar-22	30	7	Mar-22	8	Mar-22	92	38	23	107	Mar-22	32	Mar-22	5	Mar-22	0	Mar-22	0	Mar-22	25
Apr-22	21	131	Apr-22	44	81	Apr-22	2	Apr-22	107	21	38	90	Apr-22	30	Apr-22	8	Apr-22	0	Apr-22	0	Apr-22	12
May-22	84	178	May-22	39	8	May-22	6	May-22	90	21	19	92	May-22	67	May-22	6	May-22	0	May-22	0	May-22	26
Jun-22	84	172	Jun-22	22	3	Jun-22	8	Jun-22	92	35	15	112	Jun-22	309	Jun-22	3	Jun-22	0	Jun-22	0	Jun-22	46
Jul-22	67	187	Jul-22	50	50	Jul-22	12	Jul-22	112	25	19	118	Jul-22	98	Jul-22	12	Jul-22	0	Jul-22	0	Jul-22	29
Aug-22	56	187	Aug-22	57	24	Aug-22	5	Aug-22	118	35	21	132	Aug-22	14	Aug-22	8	Aug-22	0	Aug-22	15	Aug-22	51
Sep-22	57	140	Sep-22	30	1	Sep-22	6	Sep-22	132	24	21	135	Sep-22	7	Sep-22	6	Sep-22	0	Sep-22	130	Sep-22	51
Oct-22	80	149	Oct-22	34	57	Oct-22	8	Oct-22	135	24	12	147	Oct-22	9	Oct-22	5	Oct-22	0	Oct-22	139	Oct-22	30
Nov-22	87	169	Nov-22	47	67	Nov-22	14	Nov-22	147	7	19	135	Nov-22	25	Nov-22	5	Nov-22	0	Nov-22	53	Nov-22	36
Dec-22	63	142	Dec-22	38	15	Dec-22	10	Dec-22	135	23	33	125	Dec-22	52	Dec-22	5	Dec-22	0	Dec-22	0	Dec-22	48
Jan-23	75	156	Jan-23	44	30	Jan-23	23	Jan-23	125	14	22	117	Jan-23	78	Jan-23	7	Jan-23	0	Jan-23	0	Jan-23	35
Feb-23	46	141	Feb-23	32	9	Feb-23	9	Feb-23	117	12	21	108	Feb-23	18	Feb-23	3	Feb-23	0	Feb-23	70	Feb-23	21
Mar-23	49	192	Mar-23	40	11	Mar-23	3	Mar-23	108	41	25	124	Mar-23	19	Mar-23	4	Mar-23	0	Mar-23	61	Mar-23	32
Apr-23	55	168	Apr-23	47	64	Apr-23	6	Apr-23	124	22	30	116	Apr-23	49	Apr-23	8	Apr-23	0	Apr-23	74	Apr-23	13
May-23	78	208	May-23	27	5	May-23	2	May-23	116	9	20	105	May-23	114	May-23	3	May-23	0	May-23	0	May-23	31
Jun-23	99	262	Jun-23	20	2	Jun-23	4	Jun-23	105	12	16	101	Jun-23	227	Jun-23	2	Jun-23	0	Jun-23	27	Jun-23	68
Jul-23	61	222	Jul-23	62	39	Jul-23	13	Jul-23	101	25	36	90	Jul-23	98	Jul-23	15	Jul-23	0	Jul-23	0	Jul-23	43
Aug-23	132	285	Aug-23	52	36	Aug-23	14	Aug-23	90	38	21	107	Aug-23	21	Aug-23	3	Aug-23	0	Aug-23	10	Aug-23	49
Sep-23	128	242	Sep-23	33	2	Sep-23	5	Sep-23	107	11	20	98	Sep-23	9	Sep-23	2	Sep-23	1	Sep-23	67	Sep-23	72
Oct-23	98	269	Oct-23	61	32	Oct-23	11	Oct-23	98	9	25	82	Oct-23	19	Oct-23	8	Oct-23	16	Oct-23	281	Oct-23	41
Nov-23	38	147	Nov-23	62	55	Nov-23	5	Nov-23	82	18	13	87	Nov-23	15	Nov-23	3	Nov-23	18	Nov-23	37	Nov-23	35
Dec-23	29	119	Dec-23	41	21	Dec-23	18	Dec-23	87	15	15	87	Dec-23	45	Dec-23	4	Dec-23	27	Dec-23	0	Dec-23	86
Jan-24	74	227	Jan-24	43	22	Jan-24	5	Jan-24	87	11	15	83	Jan-24	45	Jan-24	14	Jan-24	23	Jan-24	46	Jan-24	8
Feb-24	56	154	Feb-24	64	12	Feb-24	22	Feb-24	83	19	22	80	Feb-24	15	Feb-24	7	Feb-24	15	Feb-24	77	Feb-24	18
Mar-24	33	111	Mar-24	28	4	Mar-24	5	Mar-24	80	17	9	88	Mar-24	18	Mar-24	5	Mar-24	9	Mar-24	0	Mar-24	30
Apr-24	59	168	Apr-24	28	62	Apr-24	14	Apr-24	88	23	16	95	Apr-24	39	Apr-24	5	Apr-24	13	Apr-24	20	Apr-24	9
May-24	69	241	May-24	21	7	May-24	5	May-24	95	15	13	97	May-24	107	May-24	3	May-24	33	May-24	0	May-24	21
Jun-24	75	156	Jun-24	21	2	Jun-24	7	Jun-24	97	16	15	98	Jun-24	183	Jun-24	1	Jun-24	21	Jun-24	0	Jun-24	64
Jul-24	59	204	Jul-24	48	36	Jul-24	14	Jul-24	98	18	31	85	Jul-24	139	Jul-24	18	Jul-24	14	Jul-24	65	Jul-24	32
Aug-24	70	276	Aug-24	38	37	Aug-24	16	Aug-24	85	10	16	79	Aug-24	7	Aug-24	3	Aug-24	3	Aug-24	61	Aug-24	30
Sep-24	85	148	Sep-24	38	4	Sep-24	7	Sep-24	79	71	31	119	Sep-24	12	Sep-24	5	Sep-24	7	Sep-24	75	Sep-24	64
Oct-24	59	137	Oct-24	37	32	Oct-24	14	Oct-24	119	20	35	104	Oct-24	13	Oct-24	5	Oct-24	1	Oct-24	113	Oct-24	32
Nov-24	74	220	Nov-24	37	73	Nov-24	15	Nov-24	104	5	23	86	Nov-24	19	Nov-24	6	Nov-24	6	Nov-24	0	Nov-24	10
Dec-24	61	152	Dec-24	30	14	Dec-24	11	Dec-24	86	13	12	87	Dec-24	74	Dec-24	4	Dec-24	18	Dec-24	0	Dec-24	51
Jan-25	97	207	Jan-25	71	25	Jan-25	16	Jan-25	87	14	21	80	Jan-25	32	Jan-25	6	Jan-25	11	Jan-25	15	Jan-25	42
Feb-25	58	189	Feb-25	25	4	Feb-25	17	Feb-25	80	17	10	87	Feb-25	24	Feb-25	4	Feb-25	7	Feb-25	85	Feb-25	15
Mar-25	49	226	Mar-25	55	10	Mar-25	12	Mar-25	87	21	14	94	Mar-25	28	Mar-25	8	Mar-25	11	Mar-25	0	Mar-25	38
Apr-25	68	245	Apr-25	35	67	Apr-25	7	Apr-25	94	19	17	96	Apr-25	45	Apr-25	2	Apr-25	21	Apr-25	82	Apr-25	52
May-25	95	327	May-25	32	10	May-25	9	May-25	96	13	11	98	May-25	99	May-25	4	May-25	26	May-25	0	May-25	41
Jun-25	71	251	Jun-25	0	2	Jun-25	8	Jun-25	98	13	18	93	Jun-25	246	Jun-25	0	Jun-25	33	Jun-25	30	Jun-25	140
Jul-25	100	256	Jul-25	76	18	Jul-25	8	Jul-25	93	49	21	121	Jul-25	114	Jul-25	9	Jul-25	11	Jul-25	0	Jul-25	28
Aug-25	98	217	Aug-25	62	11	Aug-25	12	Aug-25	121	47	42	126	Aug-25	7	Aug-25	9	Aug-25	4	Aug-25	70	Aug-25	6
Sep-25	0	0	Sep-25	0	0	Sep-25	0	Sep-25	126	0	0	126	Sep-25	0	Sep-25	0	Sep-25	0	Sep-25	0	Sep-25	0
Oct-25	0	0	Oct-25	0	0	Oct-25	0	Oct-25	126	0	0	126	Oct-25	0	Oct-25	0	Oct-25	0	Oct-25	0	Oct-25	0
Nov-25	0	0	Nov-25	0	0	Nov-25	0	Nov-25	126	0	0	126	Nov-25	0	Nov-25	0	Nov-25	0	Nov-25	0	Nov-25	0
Dec-25	0	0	Dec-25	0	0	Dec-25	0	Dec-25	126	0	0	126	Dec-25	0	Dec-25	0	Dec-25	0	Dec-25	0	Dec-25	0
Jan-26	0	0	Jan-26	0	0	Jan-26	0	Jan-26	126	0	0	126	Jan-26	0	Jan-26	0	Jan-26	0	Jan-26	0	Jan-26	0
Feb-26	0	0	Feb-26	0	0	Feb-26	0	Feb-26	126	0	0	126	Feb-26	0	Feb-26	0	Feb-26	0	Feb-26	0	Feb-26	0
Mar-26	0	0	Mar-26	0	0	Mar-26	0	Mar-26	126	0	0	126	Mar-26	0	Mar-26	0	Mar-26	0	Mar-26	0	Mar-26	0
Apr-26	0	0	Apr-26	0	0	Apr-26	0	Apr-26	126	0	0	126	Apr-26	0	Apr-26	0	Apr-26	0	Apr-26	0	Apr-26	0
May-26	0	0	May-26	0	0	May-26	0	May-26	126	0	0	126	May-26	0	May-26	0	May-26	0	May-26	0	May-26	0
Jun-26	0	0	Jun-26	0	0	Jun-26	0	Jun-26	126	0	0	126	Jun-26	0	Jun-26	0	Jun-26	0	Jun-26	0	Jun-26	0
Jul-26	0	0	Jul-26	0	0	Jul-26	0	Jul-26	126	0	0	126	Jul-26	0	Jul-26	0	Jul-26	0	Jul-26	0	Jul-26	0
Aug-26	0	0	Aug-26	0	0	Aug-26	0	Aug-26	126	0	0	126	Aug-26	0	Aug-26	0	Aug-26	0	Aug-26	0	Aug-26	0
Sep-26	0	0	Sep-26	0	0	Sep-26	0	Sep-26	126	0	0	126	Sep-26	0	Sep-26	0	Sep-26	0	Sep-26	0	Sep-26	



North Carolina State Board of Certified Public Accountant Examiners

Executive Staff Report

NASBA Annual Meeting

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

Meeting registrations and hotel accommodations are complete for all attending members. A tentative agenda is included in the meeting materials.

Technology Update

Mr. Nance has signed the Statement of Work with GL Solutions for the Agency Transformation Project, which was funded through the approved FY2026 budget. This comprehensive initiative aims to improve the Board's overall operational effectiveness and efficiency. By streamlining and automating processes related to examinations and licensing, the project will create more standardized procedures and offer a better experience for both Board staff and stakeholders.

Fall Student Presentations on College and University Campuses

The following presentations are scheduled for the Fall 2025 semester:

September 17, 2025	UNC Wilmington, Beta Alpha Psi	5:30 p.m.-6:30 p.m.
September 29, 2025	East Carolina University, Auditing Class	2:00 p.m.-3:15 p.m.
October 1, 2025	Campbell University, Lunch & Learn	12:00 p.m.-1:00 p.m.
October 7, 2025	University of Mount Olive, Accounting Society	4:00 p.m.-5:00 p.m.
October 13, 2025	High Point University, Accounting Club	5:30 p.m.-6:30 p.m.
October 15, 2025	Fayetteville State University, Class	12:30 p.m.-1:30 p.m.
October 22, 2025	Meredith College, Accounting Class	9:00 a.m.-9:50 a.m.
November 5, 2025	Gardner Webb University	11:00 a.m.-1:00 p.m.
November 10, 2025	Appalachian State University, ACC3000 Class	4:00 p.m.-5:00 p.m.
November 12, 2025	UNC Chapel Hill, MAC Students	9:00 a.m.-10:00 a.m.



North Carolina State Board of Certified Public Accountant Examiners

PROPOSED 2026 Board Meetings

Day of Week	Date	Time	Event	Location
Wednesday	January 21	10 a.m.	Board Meeting	Raleigh
Monday	February 16	10 a.m.	Board Meeting	NC A&T State University
Monday	March 16	10 a.m.	Board Meeting	Raleigh
Monday	April 20	10 a.m.	Board Meeting	Raleigh
Monday	May 18	10 a.m.	Board Meeting	Raleigh
Monday	June 15	10 a.m.	Board Meeting	Raleigh
Monday	July 20	10 a.m.	Board Meeting	Raleigh
Monday	August 17	10 a.m.	Board Meeting	Raleigh
Wednesday	September 23	10 a.m.	Board Meeting	Elon University
Monday	October 19	10 a.m.	Board Meeting	Raleigh
Monday	November 16	10 a.m.	Board Meeting	Raleigh
Monday	December 14	10 a.m.	Board Meeting	Raleigh

Changes will be published on the Board's website, nccpaboard.gov.

09/12/2025