



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • nccpaboard.gov • No. 10-2025

Board Elects New 2025-2026 Officers



Jodi Kruse, CPA
President

On September 22, 2025, the Board elected new officers to serve for the rest of the 2025–2026 fiscal year.

The newly elected officers are Jodi Kruse, CPA, as President; D. Michael “Mickey” Payseur, CPA, as Vice President; and Ulysses Taylor, CPA, Esq., as Secretary-Treasurer.

Ms. Kruse has served on the Board since 2021 and previously held roles as Vice President and Secretary-Treasurer.

She is a member of the Executive Committee, the Audit Committee, the



Mickey Payseur, CPA
Vice President

Professional Standards Committee, and the Strategy Committee.

Mr. Payseur, a member since 2022, was previously Secretary-Treasurer of the Board. He is member of the Executive Committee, the Investment Committee, the Personnel Committee, and the Professional Standards Committee.

Appointed to the Board earlier this year, this position marks Mr. Taylor’s first executive role on the Board.

He is a member of the Executive Committee, the Investment Committee,



Ulysses Taylor, CPA, Esq.
Secretary-Treasurer

the Professional Education and Applications Committee, and the Strategy Committee.

Under NC General Statute 93-12, the Board must elect a President, Vice President, and Secretary-Treasurer each year by March 31.

This mid-year election was necessitated by the conclusion of Bernita Demery’s three-year term on the Board; she had been elected President in March 2025.

Information on the current Board members is available [online](#).

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Board of CPA Examiners

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Task Force Formed to Review CPE Requirements for North Carolina CPAs

At its July 21, 2025, meeting, the Board approved the formation of a joint task force with the [North Carolina Association of CPAs \(NCACPA\)](#) to conduct a comprehensive review of the state's continuing professional education (CPE) requirements for CPAs.

This initiative comes at a time of rapid evolution in professional learning, including the increased use of on-demand courses, virtual classrooms, and competency-based education. The task force will evaluate whether the current CPE framework, including delivery methods, credit measurement, and required hours, remains relevant and appropriate considering these changes.

As part of its work, the task force will also compare North Carolina's requirements to those of other states

and professions, with the goal of ensuring the standards continue to support both licensee flexibility and the profession's responsibility to protect the public through ongoing competence.

This collaboration reflects a shared commitment by the Board and the NCACPA to ensure that CPE remains practical, accessible, and effective in meeting the needs of today's CPAs. The task force's findings and recommendations will be presented to the Board upon completion of its review.

Questions or comments about the task force's mission may be directed to [David R. Nance, CPA](#), Executive Director of the Board.

Board Member Spotlight: James T. Ahler



James T. Ahler

In August 2025, Governor Josh Stein appointed James (Jim) T. Ahler to a three-year term on the Board. Mr. Ahler serves on the Strategy Committee and the Audit Committee.

His dedication to public service has been recognized through several honors, including being named Outstanding Member in Government Relations by the Association Executives of North Carolina in 2015 and receiving the distinguished North Carolina Order of the Long Leaf Pine in 2016.

Why did you want to serve on the Board of CPA Examiners?

I have dedicated most of my career to the CPA profession. I served as Executive Director of the Kentucky Board of Accountancy for nine years before becoming CEO of the NC Association of CPAs (NCACPA) in 1988. After 28 years with the NCACPA, I retired in 2016.

After retiring from the NCACPA, I briefly served as a Firm Representative with the Group of 400 (G400), an AICPA-recognized group comprising the 400 largest mid-sized U.S. CPA firms, where I worked with the firm owners.

During my time as CEO of the NCACPA, I collaborated with the members and staff of the Board of CPA Examiners. I valued their professionalism as they aimed to regulate the profession fairly. I trust that my background and experience will be beneficial to both the Board and the profession.

What would you like people to know about the Board and its mission?

The Board's mission is to protect both the public and the profession by ensuring that only qualified individuals are licensed as CPAs, maintaining high standards of competency, and addressing unethical or unprofessional behavior. The Board also works to educate both the public and licensed professionals about their responsibilities and expectations. The Board is composed of five CPAs and two members of

the public, all appointed by the Governor and supported by a committed and knowledgeable staff.

What advice would you give someone just starting in the accounting profession?

Find a mentor who can provide trusted advice. Get your CPA license and learn the numerous aspects of the profession before selecting your niche career.

What has been the most rewarding aspect of your career?

Identifying emerging information and trends for members of the NCACPA and AICPA was the most rewarding part of my career. I enjoyed providing "Professional Issues Updates" for the NCACPA and meeting with firm owners while serving as a G400 Firm Representative. CPAs are so busy managing their businesses and careers that keeping up with all the emerging issues can be challenging. I believe these updates offered valuable insights to CPAs and their firms or companies.

Do you volunteer with any organizations?

After retiring in 2016, I continued leading our Red Cross team at Apex United Methodist Church. I was recently appointed to the church's Missions Committee.

In 2016, I became involved with Western Wake Crisis Ministry (WWCM) in Apex. After serving on the Board of Directors, I became Chair. Although I completed my term on the WWCM Board, I remain active in the WWCM by stocking donated food in the warehouse for our clients. I also participate in two transition committees as WWCM merges with Dorcas Ministries in Cary.

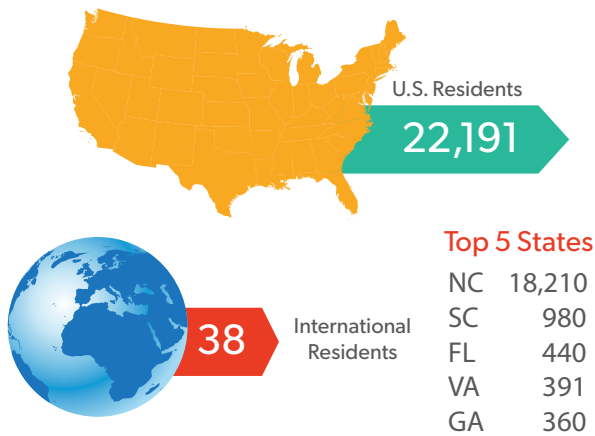
I am a volunteer marshal at professional golf tournaments and was recently honored to oversee marshals on holes 4, 5, and 6 at the 2024 US Open in Pinehurst.

Finally, I am involved in anti-human trafficking efforts in NC. I volunteer with Shield NC and the NC Stop Human Trafficking organizations. I chair the Legislative & Policy Team for the NC Demand Reduction Task Force.

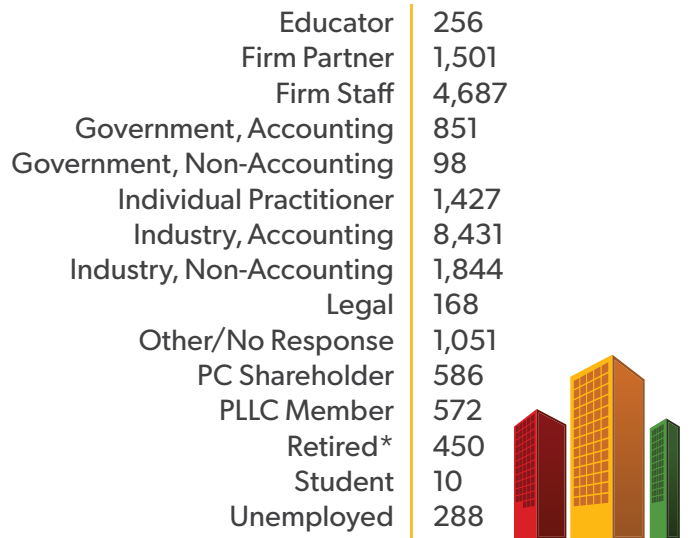
By the Numbers: Licensee Statistics for Active Status NC CPAs

The address, occupation, and concentration information in the "By the Numbers" tables and charts was self-reported by active status NC CPAs and was current as of late August 2025. It does not include individuals, who at the time the report was created, were on inactive or CPA-retired status.

Where do NC CPAs live?



Where do the NC CPAs work?



NC CPA Certificates by Type



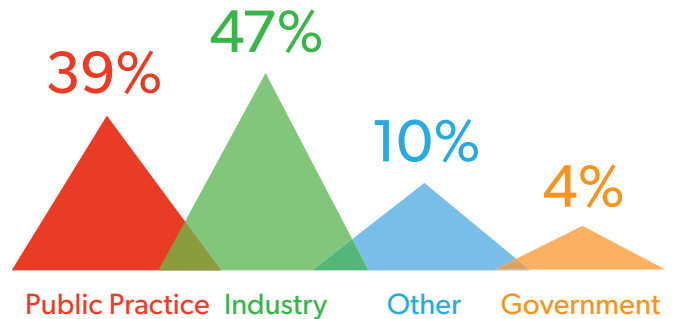
Original NC Certificates

Total: 16,779
75%

Reciprocal Certificates

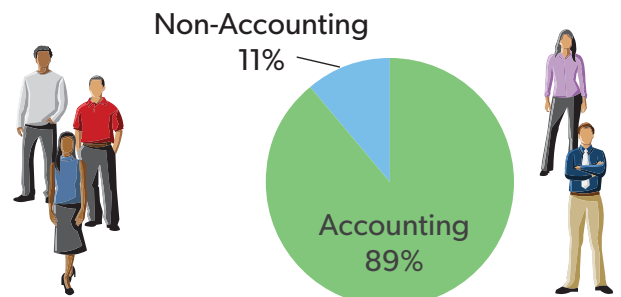
Total: 5,510
25%

NOTE: The term 'Retired,' as used above, refers to an individual who maintains an active North Carolina CPA license and self-reported themselves as retired. It is not the same as an individual on CPA-retired status.



What type of jobs do NC CPAs focus on?

Administration	638	Law	138
Advisory Services	1,111	Non-Accounting	734
Auditing	3,190	Other	1,042
Financial Planning	637	Taxation	5,423
General Accountancy	9,316	No Response	60



Starting Soon: Firm Registration Renewal and Peer Review Compliance Reporting

Under [21 NCAC 08J .0108](#), North Carolina CPA firms must renew their registration annually and confirm compliance with the Peer Review Program outlined in [21 NCAC 08M](#). The Board anticipates opening the firm renewal period in November, with a closing date of January 31, 2026.

The registration renewal must be submitted through the Board's [online portal](#), which can be accessed via the supervising CPA's individual account. If your firm's supervising CPA has changed during the past year, please update this information in the [portal](#) or notify [Cammie Emery, Licensing Specialist, in writing](#).

Failure to renew or cancel a firm's registration before the final deadline may subject the firm and its members to disciplinary action under [21 NCAC 08J .0111](#).

For professional limited liability companies and professional corporations to cancel their firm registration, they must file [Articles of Dissolution](#) and other required documents with the [NC Department of the Secretary of State \(NC SOS\)](#).

Limited liability partnerships must file a [Certificate of Cancellation](#) with the [NC SOS](#).

After filing the required documents with the Secretary of State, a firm representative must submit the official filing stamp to the Board so its records can be updated to reflect the registration cancellation.

Partnerships must notify the Board [in writing of any dissolution](#). Individual practitioners can cancel their firm registration directly through the [online portal](#).

[21 NCAC 08M .0106](#) places responsibility on the firm to submit its peer review Acceptance Letter and any other required documents to the Board. A set of FAQs on peer review compliance was included in the [October 2024 Activity Review](#), and an in-depth article on peer review compliance is available [online](#).

Please note that peer review reporting is a separate process from firm renewal. Your firm's registration can still be renewed even if the Board has not yet processed your peer review documentation.

If you have any questions regarding the firm renewal process or peer review compliance, please contact [Cammie Emery, Licensing Specialist](#).

Board Holds September 22, 2025, Meeting on UNC-Pembroke Campus

On September 22, 2025, the Board held its meeting on the campus of UNC-Pembroke (UNCP). The visit provided an opportunity for Board members to interact with students, faculty, and staff from the Thomas School of Business and Economics, as well as local CPAs.



Photo Credit: Willis Glassgow

Board members and staff are pictured with Dr. Dena Breece, CPA (front row, far left), Associate Accounting Professor and Chair of the UNCP Department of Accounting & Finance, and Dr. William Stewart Thomas (front row, far right), Dean of the UNCP Thomas College of Business & Economics.

Late Firm Registration Renewal Orders

In accordance with [21 NCAC 08J .0108](#), all CPA firms are required to register annually with the North Carolina State Board of CPA Examiners. Failure to comply with this requirement, as well as with [08J .0110](#), may subject the firm and its members to disciplinary action under [21 NCAC 08J .0111](#). Pursuant to [NCGS 93-12\(9\)\(e\)](#), the Board may impose a civil penalty of up to \$100.00 for non-compliance of less than 60 days.

The individuals listed below, as the supervising CPA for their respective firm, consented to a \$100.00 civil penalty for failing to timely renew their firm's registration as required.

William Randall Burrell, #10824
W. R. Burrell, CPA, P.A.

Phillip Warren Byrd, #24316
S. Preston Douglas & Associates, LLP

Ki-Hyun Chun, #14075
Ki-Hyun Chun, CPA

Daisy Wang Colmer, #36138
Colmer CPA, PLLC

Crystal Lynn Cox, #20175
Crystal L. Cox, CPA

Andrea Mary Daniel, #26916
Andrea Daniel CPA, PLLC

James Roddy Deaton, #12366
James R. Deaton, C.P.A., P.C.

Jeffrey J. Fako, #23170
Jeff Fako, CPA

Philip Yancey Fernandez, #36885
P. Yancey Fernandez, CPA

Elizabeth Joan Flewwelling, #19666
Flewwelling, CPA, PC,

Bradley Griffin Garner, #32939
Brad G. Garner, CPA

William Michael Gorman, #20446
Wm. Michael Gorman, CPA, CMA

Mazalenia LaPortia Grant, #38923
Portia Lee, CPA

Sherry Elaine Greenstein, #24483
Sherry E. Greenstein, C.P.A.

Brandon Noel Harris, #25495
Brandon Noel Harris, CPA, CFE, P.C.

Denis Lee Hayes, #13701
Denis L. Hayes, CPA

Gregory Wayne Isley, #14236
Greg W. Isley, CPA, PA

M. Sadik Khan, #15297
M.S. Khan, CPA,

Rajan Laljee Kotecha, #33671
Rajan L. Kotecha, CPA

Kristy Holyfield Lopez, #32173
Kristy H. Lopez, CPA

Laura Ann Mancini, #31918
Laura A. Mancini, CPA

Lisa Cheryl McFarland, #21413
Lisa McFarland, CPA

Carla Summers Merritt, #18622
Bryan Merritt and Associates PLLC

Diane K. Murdock, #18627
Diane Murdock CPA

Zachary Montgomery Nichols, #40986
Zach Nichols, CPA, PLLC

Betha Athiany Obange, #33140
Betha Obange, CPA, PLLC

Shellie Howell Penley, #19529
Shellie H. Penley, CPA, P.A.

Christopher Page Phillips, #24256
Christopher P. Phillips, Certified Public Accountant

Richard Wade Ragland, #17922
Richard W. Ragland, CPA

Matthew Wood Reinheimer, #45686
DeVine & Reinheimer, CPAs, PC

Ragi Youssef Riad, #43011
Riad CPA, PC,

Lisa Joy Simpson, #22511
Lisa J. Simpson, CPA

Charles Richard Steffenella, #41347
Toth & Steffenella, LLP

James Michael Teal, #12797
James Michael Teal

Andrew Daniel Tucker, #40018
Tucker CPA PLLC

John Davis Vann, #35398
Haney, Vann, Bruton & Crawford, LLP

Elizabeth Volpe, #33722
Lisa Volpe, CPA, PLLC

Wen Wen, #37900
Vivian Wen, CPA

Charles Thomas Williford, #15522
Charles T. Williford, CPA

NASBA RELEASES MOBILE APP FOR CPA EXAM CANDIDATES

In September, the [National Association of State Boards of Accountancy \(NASBA\)](#) launched the [CPA Mobile App](#). For North Carolina CPA Exam candidates, the app allows you to:

- Use biometrics to access your account,
- View and download your Notice to Schedule (NTS),
- Check your CPA Exam scores,
- Receive push notification about NTS updates and score releases, and
- Access state-specific requirements and resources

NASBA's CPA Mobile App is free and available for download on both the [App Store](#) and [Google Play](#).



Exam Testing and Score Release Dates

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

Exam Section	Testing Dates	If the AICPA receives your exam data file by*:	Your target score release date is:
Exam Core Sections			
AUD, FAR, REG	10/01/2025-10/23/2025	10/23/2025	11/07/2025
	10/24/2025-11/15/2025	11/15/2025	11/25/2025
	11/16/2025-12/08/2025	12/08/2025	12/16/2025
	12/09/2025-12/31/2025	12/31/2025	01/13/2026
	01/01/2026-01/23/2026	01/23/2026	02/10/2026
Exam Discipline Sections			
BAR, ISC, TCP	10/01/2025-10/31/2025	10/31/2025	12/16/2025
	01/01/2026-01/31/2026	01/31/2026	03/13/2026

*Exam data files (including candidates' responses) received after this date will be included in the next scheduled score release.

Successful CPA Exam Candidates

Congratulations to the following North Carolina candidates who passed the Uniform CPA Exam in July 2025:

Auma Asiyo	Jonathan Grant Lewis
Stacey Badders	Alexandra Diane Litgen
Sydney Elena Berrey	Benjamin Andrew Markell
Noah Alexander Brabble	Kendall Brooke Martin
Patrick Joseph Bradford	Marissa Caroline Martin*
Arianne S.M Brown-Stephenson	Kenia Martinez Soto
Dylan Michael Bryan	James Edward Morrison III
Geoffrey Cardenas-Izazaga	Joshua Charles Morse
Brandon Anthony Carter	Mazie Wright Murphy
Braxton Wallace Casey	Shatonia Slinicyia Oliver
Francis Chiwanza	Kelly Marie Price
Ryan Joseph Conrad	Vania Ramos Ponce
Drake Curtis Cronthall	Morgan Varee Reinecke
Cole Beckham DeVido	Abby Carter Riddle
Nicole Kelly Dickson	Efrain Omar Rivera Ortiz
Evan Ray Dombek	Alexander Paul Sargen
Matthew Sullivan Dubuque	Luke Gerald Schaefer
Daniel Aaron Ellison	William Maynard Schaible
Abasiakan Emmanuel	Hannah Elizabeth Sherry
Nolan Vincent Farabaugh	Eric Gordon Spaug
Alexander Owen Forrest	Caroline Summer Stoltz
Ann Marie Francone	Annika Carol Thompson
Seth Karl Freeman	Scarlett Desiree Trainor
Joy Uchechi Goodluck	Annalee Frances Washburn
Trevor Thomas Grant	Rae Lee Watson
Michael Lawrence Hetzel	Brandon Marshall Williams
Erin Nicole Host	Jamie Ann Wilson
Nina Dorothy Irons	Corban Bryan Wirl
Holden Ty Killinger	Bryant Yang

If you are a North Carolina candidate who successfully completed the CPA Exam in July 2025 and your name is not listed above, please [contact the Board](#).

*Ms. Martin passed the Uniform CPA Exam in April.

CPA Certificate Reclassifications

Reinstatement

On September 22, 2025, the Board approved the following applications for CPA certificate reinstatement:

Lauren Elizabeth Baylor, #41907	Charlotte, NC
Tracy Matthew Bower, #28512	Charlotte, NC
Shelly Schultz McKee, #30999	Sparta, NC
Nathaniel Ray Maxwell Jr., #41749	Winston-Salem, NC

Reissuance

On September 22, 2025, the Board approved the following application for CPA certificate reissuance:

Marissa Ann Kenn, #42145	Charlotte, NC
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CPA-retired

In September 2025, the Board approved the following application for CPA-retired status:

Carol Anne Simpson, #15384	Greenville, SC
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Inactive Status

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

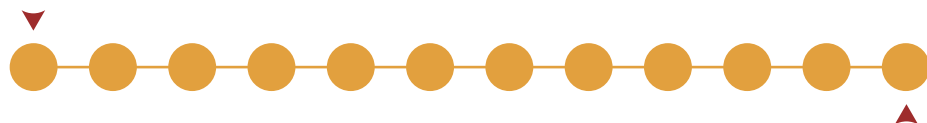
Caroline Cox Andrews, #39152	Holly Springs, NC
Vincent Angiolino #20533	Greensboro, NC
Stephen Andrew Arnall, #18559	Charlotte, NC
Ethan Jeffrey Bellm, #43412	Ogden, UT
David Lee Blakemore, #18376	Wilmington, NC
Renee Evon Chase, #30741	Columbus, OH
Kersten Jean Collier, #20381	Summerfield, NC
Jon Randolph Green, #33480	Brevard, NC
Barbara R. Holbrook, #26714	Canton, GA
Devin Weiss Holden, #45428	Philadelphia, PA

The Annual Continuing Professional Education (CPE) Requirement

Please refer to [21 NCAC 08G](#), *Continuing Professional Education (CPE)*, for complete information about the annual CPE requirement.

CPE COMPLETION PERIOD

JANUARY 1



CPE COMPLETION PERIOD = 1/1 TO 12/31 ANNUALLY

DECEMBER 31

CPE REPORTING/LICENSE RENEWAL DEADLINE



GENERAL CPE REQUIREMENTS

2,000 minutes
(40 hours)
annually

- ☆ The number of hours (minutes) required is prorated if licensed after March 31 of the current year.
- ☆ To claim credit for a course or activity, you must complete the course/activity and receive a Certificate of Completion.
- ☆ Each course or activity claimed for CPE credit must
 - increase your professional competency;
 - be in an approved field of study; and
 - comply with [21 NCAC 08G.0401](#).

ETHICS REQUIREMENTS

50 minutes
(1 hour)
annually

- ☆ The Certificate of Completion must list the field of study as Ethics, Behavioral Ethics, or Regulatory Ethics.
- ☆ Must be offered by a sponsor in good standing on the [National Registry of CPE Sponsors](#).
- ☆ New licensees (licensed in the current year) who completed the accountancy law course in the current year may use one hour (50 minutes) of that course to satisfy the ethics requirement for the current year.

Please note: There are no CPE requirements for individuals on inactive or CPA-retired status.

CPE CREDIT LIMITATIONS

1,000 Minutes
20 Hours

INSTRUCTOR CREDIT

- Credit is limited to 1,000 minutes annually
- The course must be above the level of accounting principles
- Calculated by converting the college credit hours to minutes using a specific formula

1,000 Minutes
20 Hours

PREPARATION/PRESENTATION CREDIT

- Credit is limited to 1,000 minutes annually
- Credit is equal to the number of minutes spent preparing or presenting
- Includes authoring or conducting a technical review

1,000 Minutes
20 Hours

COLLEGE COURSE CREDIT

- Credit is limited to 1,000 minutes annually
- Calculated by converting the college credit hours to minutes using a specific formula
- No credit allowed for auditing a course

500 Minutes
10 Hours

AUTHORSHIP CREDIT

- Credit is limited to 500 minutes annually
- Credit is equal to the number of minutes spent writing the article or book
- No credit for client or business newsletter

Instructor credit, preparation/presentation credit, college course credit, or a combination of those credits can equal no more than 50% of the required CPE credits.

CPE CREDIT CALCULATIONS



INSTRUCTING/ COMPLETING COLLEGE COURSE

One semester hour
of college credit
equals 750 minutes
(15 hours)



GROUP ACTIVITY

Contact minutes
as determined by
the sponsor



SELF-STUDY

Minutes needed to
complete the activity
as determined by
the sponsor



NANO LEARNING

Contact minutes
as determined by
the sponsor



BLENDED LEARNING

Contact minutes
incorporated in
all the learning formats
in the blended
learning activity

EXEMPTIONS FOR NON-RESIDENT LICENSEES

Non-resident licensees may satisfy the annual CPE requirements in the jurisdiction in which they are licensed and currently work or live. If the jurisdiction in which they are licensed and work or reside does not have an annual CPE requirement, they must meet North Carolina's requirements.

Non-resident licensees with a primary office in North Carolina must meet the North Carolina ethics requirement. All other non-resident licensees may meet the ethics requirement by completing the ethics requirement in the jurisdiction in which they are licensed and work or live. If the jurisdiction in which they reside does not have an ethics requirement, they must meet North Carolina's ethics requirement.

CARRY-FORWARD CREDIT

1,000 Minutes (20 Hours)

A maximum of 20 hours (1,000 minutes) may be carried forward from one reporting period to the next reporting period.

You may check your CPE carry-forward in your [dashboard account](#).

ETHICS: The ethics requirement cannot be met using carry-forward credit.

MISCELLANEOUS

You must keep records (Certificates of Completion) that support the CPE credits claimed for the current year and each of the four prior calendar years.

If you don't complete the CPE requirement before the end of the previous calendar year but complete it by June 30, you can renew your license. If it's the first time in a 5-calendar year period that you missed the deadline, you may receive a Letter of Warning and be subject to a two-year CPE audit. Under [21 NCAC 08G .0406](#), if you miss the deadline twice in a 5-calendar year period, the Board may deny your license renewal for at least 30 days and until you meet the reinstatement requirements in [21 NCAC 08J .0106](#).

If you have questions about the annual CPE requirement, please contact [Cammie Emery](#).



2025-2026 COMMITTEES

Executive Committee

Works with Executive Staff to ensure the Board fulfills its public protection mission.

- Jodi Kruse, CPA, President
- Mickey Payseur, CPA, Vice President
- Ulysses Taylor, CPA, Esq., Secretary-Treasurer

Audit Committee

Assists in selecting the auditor and oversees the audit process. Reviews findings and recommends audit approval to the full Board.

- Kecia Williams Smith, Ph.D., Chair
- James T. Ahler, CAE
- Jodi Kruse, CPA

Investment Committee

Provides oversight of the Board's investment portfolio. Monitors investment performance, risk, and compliance.

- Mickey Payseur, CPA, Chair
- Tammy F. Coley, CPA
- Ulysses Taylor, CPA, Esq.

Personnel Committee

Advises on staffing, performance reviews, compensation, and HR policies. Ensures compliance with labor laws and fairness in employment practices.

- Maria Lynch, Esq., Chair
- Mickey Payseur, CPA
- Kecia Williams Smith, Ph.D., CPA

Professional Education & Applications Committee

Reviews CPA Exam and CPA license applications, CPA firm registrations, and CPE compliance. Recommends approval or denial of applications to the full Board.

- Kecia Williams Smith, Ph.D., CPA, Chair
- Tammy F. Coley, CPA
- Ulysses Taylor, CPA, Esq.

Professional Standards Committee

Reviews alleged violations of accountancy laws and regulations. Makes recommendations to the full Board but does not decide outcomes.

- Mickey Payseur, CPA, Chair
- Jodi Kruse, CPA
- Maria Lynch, Esq.

Strategy Committee

Advises on strategic planning, sets measurable objectives, and tracks performance indicators.

- Jodi Kruse, CPA, Chair
- James T. Ahler, CAE
- Ulysses Taylor, CPA, Esq.



Congratulations

CPA CERTIFICATES ISSUED

On September 22, 2025, the Board approved the following individuals for North Carolina CPA licensure:

John Andrew Batson Jr.	Andrew Christopher Ihle
Mariam Busola Bello	Harrison Read Johnston
Samantha Kim Bement	Karitsa Nicole Kerns
Edward David Beroth	Katie Ann King
Cameron Matthew Bock	Breanna Lynn Kirk
Mihaela Butnaru	Robert John Larison Jr.
Shannon Banks Chiarello	Sean Patrick Leahy
Phillip Clark Christopher	Jiejun Li
April Celeste Colman	Jack Davis Lorson
John Mitchell Cox	Edward Nicholas Manning IV
Alexis Shená Credle	Leilani Cermeno Matias
Allyson Nicole Danaher	Michael Ian McErlean
Mitesh Das	Thomas A. McGovern
Arysdalia Iris Diaz	Mary Beth Meckel
Anna Elizabeth Hendrick Dixon	Michael Christian Mollerus
Tyler James Ezzell	Madelyn Noelle Page Owens
Ellis Aikman Focht	Misty Denise Pallett
Kaitlyn Victoria Foster	Kyle Matthew Parker
Bradley Thomas Foulks	Andy Huynh Thi Pham
Thomas Ritten Fracchia	Laura Jacqueline Powell
Dan Michael Marfori Gallanosa	Gardner Grace Raha
Tatiana Geiko	Robert James Ramseur III
Jake Davidson George	Ty Stephen Richard
Steven Michael Giardina	Heather Greig Riddell
Chemerin Mame Gregg	Alec Paul Roberts
Maria Dymkevitch Hague	Margaret Rogers
Joseph Mahboub Hashem	Kali Stallings Ruffin
Staci Lynn Hathaway	Brandon William Scott
Patrick J. Heise	Melanie Paige Speach
Katherine Elizabeth Herron	Jordan Jewel Taylor
Faith Trivette Hicks	Niasha Antoinette Watt
Sarah Marie Hovest	



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

Perry Edwin James III, #8935
George Bryant Lee, #8955
Garland Vance Newlin Jr., #8939
Jeffrey Vincent Stewart Jr. #8942



State Board of CPA Examiners

Board Members

Jodi Kruse, CPA
President, Raleigh

Mickey Payseur, CPA
Vice President, Cherryville

Ulysses Taylor, CPA, Esq.
Secretary-Treasurer, Raleigh

Jim Ahler
Public Member, Apex

Tammy Coley, CPA
Member, Asheboro

Maria Lynch, Esq.
Public Member, Raleigh

Dr. Kecia Williams Smith, CPA
Member, Greensboro

Staff

Executive Director
David R. Nance, CPA

Deputy Director
S. Lynne Sanders, CPA

Staff Attorney
Frank Trainor, Esq.

Administrative Services

Felecia Ashe
Vanessia Willett

Communications
Lisa Hearne-Bogle

Examinations
Phyllis Elliott

Licensing
Alice Grigsby
Cammie Emery

Professional Standards

Julia Mayo
Jeffrey Tankard

Other

Legal Counsel
Noel Allen, Esq.



Dates to Remember

Dates, times, and locations are subject to change.

Nov. 11	Office Closed
Nov. 17	Board Meeting, Raleigh
Nov. 27-28	Office Closed
Dec. 15	Board Meeting, Raleigh
Dec. 24-26	Office Closed
Dec. 31	Deadline: CPA Firm Registration Renewal & Peer Review Compliance Reporting
Dec. 31	Deadline: CPE Completion for 2026-2027 CPA License Renewal

NASBA RELAUNCHES CPAMOBILITY.ORG

The [National Association of State Boards of Accountancy \(NASBA\)](#) has relaunched [CPAMobility.org](#), an online resource designed to help CPAs quickly determine where and how they can practice across state lines.

CPA mobility, also known as [practice privilege](#), allows CPAs in good standing to serve clients in other jurisdictions without obtaining additional licenses, provided specific criteria are met.

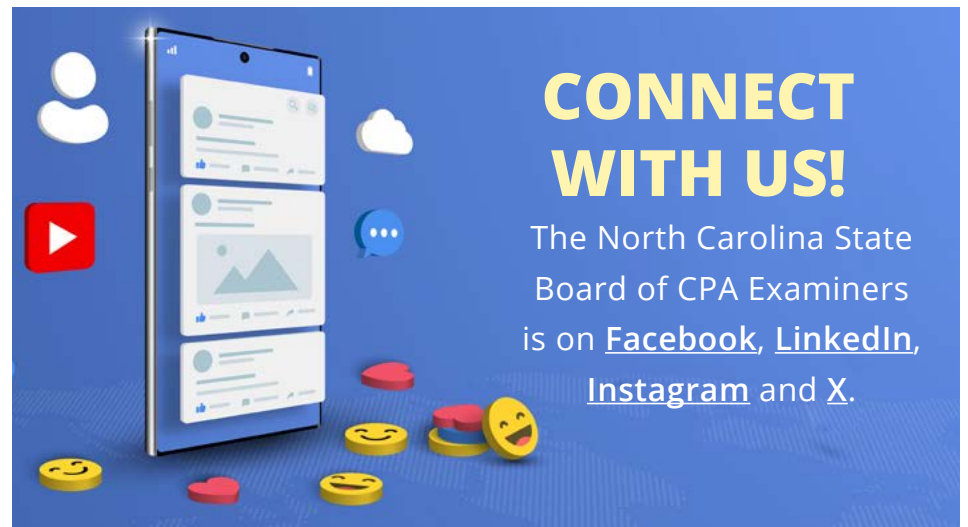
The updated [CPAMobility.org](#) makes it easier than ever for licensees to navigate these rules with just a few clicks.

Users can now conduct faster, more intuitive searches to check licensing requirements by jurisdiction and determine if mobility provisions apply.

With most jurisdictions having adopted mobility legislation, this resource is especially valuable for today's increasingly mobile professionals.

[CPAMobility.org](#) is regularly updated, offering concise, board-verified summaries for each state.

NASBA's teams conduct thorough research to ensure the accuracy and reliability of the information provided.



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