



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

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The Hazards of Preparing Income Taxes for Divorced Spouses

This article is provided for informational and educational purposes only and is not intended as legal advice. The content reflects general guidance based on the North Carolina Administrative Code and professional standards and does not address every situation or jurisdiction. CPAs and other readers should consult with their own legal counsel or professional advisors regarding specific questions, interpretations, or actions related to conflicts of interest, client representation, or compliance with Board rules.

When providing tax preparation services, CPAs may face complex ethical challenges. While these may involve aggressive tax tactics or questionable deductions, one of the most common and problematic sources of professional complaints occurs when a CPA prepares income tax returns for both spouses after a divorce.

Although both parties may wish to continue using the same trusted CPA, this arrangement can easily lead to conflicts of interest, Board complaints, and damaged professional relationships.

Understanding the Conflict of Interest

The North Carolina Administrative Code, specifically [21 NCAC 08N .0303, Conflicts of Interest](#), provides clear guidance:

When offering or rendering accounting or related financial, tax, or management advice, a CPA shall be objective and shall not place the CPA's own financial interests **nor the financial interests of a third party** ahead of the legitimate financial interests of the CPA's client or the public in any context in which a client or the public can reasonably expect objectivity from one using the CPA title. (*emphasis added*).

After a divorce, former spouses' financial interests often diverge, especially regarding alimony, child support, and the allocation of dependents. The issue of who can claim the [children as dependents](#) frequently sparks disagreement and can place a CPA in an untenable position.

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Tel: 919.733.4222
Fax: 919.733.4209
Web: nccpaboard.gov
PO Box 12827
Raleigh NC 27605-2827



The Hazards of Preparing Income Taxes for Divorced Spouses

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Even when the CPA's conclusion is technically correct, that assessment may favor one spouse's financial interests over the other's, thereby creating a conflict or at least the appearance of one.

Practical Guidance for CPAs

1. Identify Potential Conflicts Early

Before accepting an engagement, determine whether the spouses' financial interests overlap or if disputes are ongoing. Ask direct questions about custody arrangements, dependency claims, and division of income or deductions.

2. Use Separate Engagement Letters

Each spouse should sign a separate engagement letter that clearly defines the scope of services and confidentiality terms.

3. Obtain Written Consents for Shared Information

When preparing joint or final separate returns, you may need to use shared financial data. Obtain written consent or waivers from both spouses before proceeding.

4. Withdraw When Objectivity Is Compromised

If a dispute occurs or one party questions your neutrality, consider withdrawing from one or both engagements. Continuing in such situations could violate [21 NCAC 08N.0303](#) (Conflict of Interest) and result in Board complaints.

5. Refer When Appropriate

When the situation is contentious, referring one spouse to another qualified CPA might be the most prudent and protective course of action.

Key Takeaway

Divorce-related tax engagements are ethically high-risk. Even when handled with care, they can create misunderstandings that lead to Board complaints. CPAs should remain vigilant, communicate transparently, and adhere strictly to the Board's [Rules of Professional Conduct](#).

By identifying potential conflicts early, documenting all consents, and prioritizing objectivity, CPAs can protect both their clients and their professional standing.

2026 NC CPA Firm Registration Renewal and Peer Review Reporting

The 2026 North Carolina CPA Firm Registration Renewal and Peer Review Compliance Reporting period opened on November 6, 2025, and will close on December 31, 2025.

A firm's supervising CPA must complete the renewal and provide details on the firm's peer review status through the Board's [online portal](#) using their individual CPA account (the same account used to renew their individual license).

If the supervising CPA has changed or cannot log in to the portal, please call the Board at (919) 733-4222 or [email us](#).

The [renewal fees](#) for registration vary depending on the firm type and whether the firm has owners or partners in other states. The online renewal system automatically calculates the fee for each firm. Individual practitioners are the only firm type that is always exempt from the registration renewal fee.

For peer review compliance, it is the firm's responsibility, not the peer review program's, to submit the Acceptance Letter and other documents to the Board. The Board does not receive the required documentation directly from a peer review program.

Reporting peer review results is separate from the firm registration renewal. A firm's registration can be renewed

even if the Board has not processed the most recent peer review results.

If a firm's registration is not renewed or canceled by December 31, 2025, the firm's owners or partners may face disciplinary action and civil penalties under [21 NCAC 08J.0111](#).

Not renewing the firm's registration does not cancel it. If a firm has closed or will close before January 1, 2026, the supervising CPA must take the proper [steps to cancel](#) the firm's registration before the deadline.

Need Help or More Information?

- Visit the [CPA Firms page](#) of the Board's [website](#).
- Review the [10-2024 Activity Review](#) article for detailed peer review reporting guidance.
- Email [Cammie Emery, Licensing Specialist](#), or call the Board office at (919) 733-4222 for assistance.



CPE Audit Orders

The following matters are excerpted from Consent Orders issued by the Board in response to Continuing Professional Education (CPE) audit findings. Pursuant to NCGS 93-12(9), "any disciplinary action taken [by the Board] shall be in accordance with the provisions of Chapter 150B of the General Statutes. The clear proceeds of any civil penalty assessed under this section shall be remitted to the Civil Penalty and Forfeiture Fund in accordance with G.S. 115C-457.2." NCGS 115C-457.1(b) states, "The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools."

John Brjeski, NC CPA No. 46217 Mooresville, NC

John Brjeski, NC CPA Certificate No. 46217, attested on his 2024-2025 CPA certificate renewal that he had completed the required CPE for calendar year 2023. Based on this representation, the Board accepted Mr. Brjeski's renewal.

However, during a subsequent audit by the Board of his 2023 and 2024 CPE, Mr. Brjeski was unable to provide documentation of completing one hour of behavioral or regulatory ethics CPE offered by a NASBA-approved CPE sponsor in 2023.

By misrepresenting the timely completion of the CPE required for certificate renewal, Mr. Brjeski violated 21 NCAC 08N.0202(b)(4) and .0203(b)(5). In lieu of further proceedings, the Board and Mr. Brjeski agree to the following:

1. Mr. Brjeski's request to have his CPA certificate placed on inactive status is approved.
2. Mr. Brjeski will not seek to reactivate his CPA certificate until one year has passed since the finalization of this Consent Order.
3. After August 18, 2026, Mr. Brjeski may apply to reactivate his certificate by submitting a reissuance application that includes:
 - a. Payment of a \$1,000 civil penalty remitted to the Board,
 - b. Application form,
 - c. Payment of the application fee,
 - d. Three moral character affidavits, and
 - e. Forty hours of CPE in the 12 months preceding the application, including an eight-hour accountancy law course offered by the North Carolina Association of CPAs.

Lisa Langdon Burgess, NC CPA No. 29629 New Bern, NC

Lisa Langdon Burgess, NC CPA Certificate No. 29629, attested on her 2024-2025 North Carolina CPA certificate renewal that she had completed the required CPE for calendar year 2023. Based on this representation, the Board accepted her renewal.

However, during a subsequent audit by the Board of her 2023 and 2024 CPE, Ms. Burgess did not provide documentation of having completed the required CPE.

By misrepresenting the timely completion of the CPE required for certificate renewal, Ms. Burgess violated 21 NCAC 08N.0202(b)(4) and .0203(b)(5). In lieu of further proceedings, the Board and Ms. Burgess agree to the following:

1. Ms. Burgess's request to have her CPA certificate placed on inactive status is approved.
2. Ms. Burgess will not seek to reactivate her CPA certificate until one year has passed since the finalization of this Consent Order.
3. After October 20, 2025, Ms. Burgess may apply to reactivate her certificate by submitting a reissuance application that includes:
 - a. Payment of a \$1,000 civil penalty remitted to the Board,
 - b. Application form,
 - c. Payment of the application fee,
 - d. Three moral character affidavits, and
 - e. Forty hours of CPE in the 12 months preceding the application, including an eight-hour accountancy law course offered by the North Carolina Association of CPAs.

Olabisi Ayodele Ofunniyin, NC CPA No. 35088 Charlotte, NC

Olabisi Ayodele Ofunniyin, NC CPA No. 35088, informed the Board on her 2024-2025 CPA certificate renewal that she had obtained the required CPE for calendar year 2023, but some of those hours were taken in 2024. Based on this representation, the Board accepted her renewal.

In accordance with the Board's policy, Ms. Ofunniyin was subject to an audit of her 2023 and 2024 CPE, and she was unable to provide documentation of completing one hour of behavioral or regulatory ethics CPE offered by a NASBA-approved CPE sponsor in 2023.

By misrepresenting the timely completion of the CPE required for certificate renewal, Ms. Ofunniyin violated 21 NCAC 08N.0202(b)(4) and .0203(b)(5). In lieu of further proceedings, the Board and Ms. Ofunniyin agree to the following:

1. Ms. Ofunniyin's CPA certificate is subject to a one-year stayed suspension. Because the suspension is stayed, her CPA certificate will remain active. However, if the Board finds that she has violated any other Board Rules of Professional Ethics and Conduct during the one-year period, the stay will be lifted, and Ms. Ofunniyin's CPA certificate will be actively suspended.
2. Ms. Ofunniyin must pay a \$1,000 civil penalty remitted to the Board.
3. Ms. Ofunniyin must complete an eight-hour accountancy law course offered by the North Carolina Association of CPAs.

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Zachary David Thomas, #42876 Holly Springs, NC

Zachary David Thomas, NC CPA No. 42876, attested on his 2024-2025 CPA certificate renewal that he had obtained the required CPE for calendar year 2023. Based on this representation, the Board accepted his renewal.

However, during a subsequent audit by the Board of his 2023 and 2024 CPE, Mr. Thomas was able to only provide documentation of completing 39.5 hours of CPE in 2023.

By misrepresenting the timely completion of the CPE required for certificate renewal, Mr. Thomas violated 21 NCAC 08N.0202 (b)(4) and .0203(b)(5). In lieu of further proceedings, the Board and Mr. Thomas agree to the following:

1. Mr. Thomas's CPA certificate is subject to a one-year stayed suspension. Because the suspension is stayed, his CPA certificate will remain active. However, if the Board finds that he has violated any other Board Rules of Professional Ethics and Conduct during the one-year period, the stay will be lifted and Mr. Thomas's CPA certificate will be actively suspended.
2. Mr. Thomas must pay a \$1,000 civil penalty remitted to the Board.
3. Mr. Thomas must make up the 0.5 hour CPE shortfall before the end of 2025.

Peter E.M. Wells, #30193 Decatur, GA

Peter E.M. Wells, NC CPA No. 30193, attested on his 2024-2025 CPA certificate renewal that he had obtained the required CPE for calendar year 2023. Based on this representation, the Board accepted his renewal.

However, during a subsequent audit by the Board of his 2023 and 2024 CPE, Mr. Wells was unable to provide documentation of completing one hour of behavioral or regulatory ethics CPE offered by a NASBA-approved CPE sponsor in 2023.

By misrepresenting the timely completion of the CPE required for certificate renewal, Mr. Wells violated 21 NCAC 08N.0202(b)(4) and .0203(b)(5). In lieu of further proceedings, the Board and Mr. Wells agree to the following:

1. Mr. Wells' CPA certificate is subject to a one-year stayed suspension. Because the suspension is stayed, his CPA certificate will remain active. However, if the Board finds that Mr. Wells has violated any other Board Rules of Professional Ethics and Conduct during the one-year period, the stay will be lifted and his CPA certificate will be actively suspended.
2. Mr. Wells must pay a \$1,000 civil penalty remitted to the Board.
3. Mr. Wells must complete an eight-hour accountancy law course offered by the North Carolina Association of CPAs.

Andrew Wallace Williams Jr., #31400 Charlotte, NC

Andrew Wallace Williams, Jr., NC CPA No. 31400, attested on his 2024-2025 CPA certificate renewal that he had obtained the required CPE for calendar year 2023. Based on this representation, the Board accepted his renewal.

However, during a subsequent audit by the Board of his 2023 and 2024 CPE, Mr. Williams was unable to provide documentation of completing one hour of behavioral or regulatory ethics CPE offered by a NASBA-approved CPE sponsor in 2023.

By misrepresenting the timely completion of the CPE required for certificate renewal, Mr. William violated 21 NCAC 08N.0202(b)(4) and .0203(b)(5). In lieu of further proceedings, the Board and Mr. Williams agree to the following:

1. Mr. Williams' CPA certificate is subject to a one-year stayed suspension. Because the suspension is stayed, his CPA certificate will remain active. However, if the Board finds that Mr. Williams has violated any other Board Rules of Professional Ethics and Conduct during the one-year period, the stay will be lifted, and his CPA certificate will be actively suspended.
2. Mr. Williams must pay a \$1,000 civil penalty remitted to the Board.
3. Mr. Williams must complete an eight-hour accountancy law course offered by the North Carolina Association of CPAs.

Public Rulemaking Hearing Scheduled

The North Carolina State Board of CPA Examiners will hold a public rulemaking hearing on Wednesday, January 21, 2026, at 10:00 a.m. to consider amendments to [21 NCAC 08, Certified Public Accountants](#). The hearing is part of the Board's mandatory ten-year review of its rules as required under [NCGS §150B-21.3A, Periodic Review and Expiration of Existing Rules](#).

The [North Carolina Office of Administrative Hearings \(OAH\)](#) will publish the proposed rule changes in the December 15, 2025, issue of the [North Carolina Register](#). The Board will post the proposed rules and instructions for submitting public comments on its [website](#) in mid-December.





DISCIPLINARY ACTION

Pursuant to NCGS 93-12(9), "any disciplinary action taken [by the Board] shall be in accordance with the provisions of Chapter 150B of the General Statutes. The clear proceeds of any civil penalty assessed under this section shall be remitted to the Civil Penalty and Forfeiture Fund in accordance with G.S. 115C-457.2." NCGS 115C-457.1(b) states, "The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools."

JAMMIE LYNN EUBANKS, #26925 | MONROE, NC

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

1. Jammie Lynn Eubanks, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 26925 as a Certified Public Accountant.
2. The Board received a complaint from one of the Respondent's clients ("Complainant") alleging that the Respondent failed to file the Complainant's 2023 tax return and failed to return tax documents.
3. The Respondent failed to respond to communications sent by the Board and admits that he neglected to file an extension for the Complainant's 2023 taxes. As a mitigating circumstance, he points out that his failure to communicate with his client and the Board was due to health issues. The Respondent takes full responsibility and is willing to reimburse the client for his fees, as well as penalties and interest.
4. 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 (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. The Respondent's inability to manage the existing workload constitutes a violation of 21 NCAC 08N .0212, which requires CPAs to "undertake only those engagements that the CPA or CPA's firm can expect to complete with professional competence."
3. The Respondent's failure to communicate with the Board constitutes a violation of 21 NCAC 08N .0206, which requires CPAs to "provide full cooperation in connection with any inquiry made by the Board."
4. 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, Jammie Lynn Eubanks, CPA, is hereby censured.
2. The Respondent's CPA certificate is subject to a one-year stayed suspension. Because the suspension is stayed, the Respondent's CPA certificate will remain active. If the Board finds that the Respondent has failed to complete the actions he has undertaken pursuant to paragraph three above during the one-year period, the stay will be lifted, and the Respondent's CPA certificate will be actively suspended.
3. The Respondent shall pay two hundred and fifty dollars (\$250) in administrative costs, to be remitted to the Board with this Consent Order.



The Annual CPE Requirement: Three Issues CPAs Ask About Most

All active and probationary status North Carolina CPAs must fulfill the 2025 [CPE requirement](#), including the [annual ethics course](#) by December 31, 2025, to qualify for license renewal in 2026–2027. A summary of the CPE requirements is available in the [October Activity Review](#), and detailed guidance is provided on the [NC CPA page](#) of the Board’s [website](#). Below are three CPE issues that CPAs ask about most often.

Not Completing the CPE Requirement by December 31

If you do not complete all required CPE, including an ethics course, by December 31, 2025, you can request [inactive status](#). Keep in mind that your 2025-2026 license, which expires on June 30, 2026, was based on the CPE you completed in 2024. Therefore, you don’t need to request inactive status before January 1, 2026; you can continue using the CPA title and request inactive status any time before June 30, 2026.

Another option is to complete the outstanding CPE requirements [between January 1 and June 30, 2026](#), and then renew your license.

If this is your first missed December 31 deadline within a rolling five-calendar-year period and you complete the requirement by June 30, 2026, without an approved extension, the Board will issue a Letter of Warning, and you will be subject to a CPE audit.

If this is your second missed deadline within five years and you complete the requirement by June 30, without an approved extension, the Board may deny your license renewal.

Ethics Requirement

Each active North Carolina CPA must complete at least 50 minutes of regulatory or behavioral professional ethics and conduct every year. A North Carolina-specific ethics course is not required, and the ethics activity may be completed through group study or self-study.

To satisfy [21 NCAC 08G .0401\(e\)](#), the course must be offered by a CPE sponsor registered with the [NASBA CPE Sponsor Registry](#),

in accordance with [21 NCAC 08G .0403\(c\)](#). Ethics courses offered by non-NASBA-registered sponsors do not satisfy the ethics requirement, although they may count toward general CPE. Excess ethics minutes (beyond the required 50 minutes) cannot be carried forward to meet future ethics requirements.

If you were granted a change of certificate status (reinstatement or reissuance) in 2025 and completed the NCACPA’s accountancy law course after January 1, 2025, but before December 31, 2025, you may use that course to satisfy the ethics requirement. [\[21 NCAC 08G .0401\(h\)\]](#)

Similarly, if you were first licensed as a North Carolina CPA in 2025, you can also use the NCACPA’s accountancy law course to meet the ethics requirement, provided you completed it in calendar year 2025. [\[21 NCAC 08G .0401\(d\)\]](#)

CPE Requirements for Non-Resident Licensees

Non-resident North Carolina CPAs may meet the Board’s CPE requirement by completing the CPE required in the jurisdiction where they live or work. However, if that jurisdiction has no CPE requirement, the CPA must comply with the CPE requirements in [21 NCAC 08G .0401\(d\)](#).

If the non-resident CPA has an office in North Carolina, they must comply with North Carolina’s annual ethics requirement. Other non-resident licensees may satisfy the ethics requirement by completing the ethics CPE required in their home jurisdiction. If no such requirement exists, they must complete North Carolina’s ethics requirement.

2025 Uniform CPA Exam Pass Rates

Section	Q1		Q2		Q3	
	All Candidates	NC Candidates	All Candidates	NC Candidates	All Candidates	NC Candidates
AUD	44.30%	44.8%	49.05%	54.0%	50.03%	54.7%
FAR	41.67%	46.5%	43.52%	44.7%	43.07%	48.5%
REG	62.03%	61.7%	63.58%	63.1%	66.05%	65.4%
BAR	37.64%	36.7%	47.26%	54.8%	39.46%	36.4%
ISC	61.23%	69.4%	71.96%	89.7%	66.91%	69.1%
TCP	74.94%	64.7%	80.63%	84.3%	76.68%	77.07%

CPA 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:
CORE SECTIONS			
AUD, FAR, REG	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
	01/01/2024-02/14/2026	02/14/2026	02/24/2026
	02/15/2026-03/9/2026	03/09/2026	03/17/2026
	03/10/2026-03/31/2026	03/31/2026	04/09/2026
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.

In Memoriam: O. Charlie Chewning Jr.



Oscar "Charlie" Chewning Jr., CPA, a former member of the North Carolina State Board of CPA Examiners, passed away on October 24, 2025, at the age of 90.

Mr. Chewning was appointed to the Board by Governor James B. Hunt Jr. in 1998 and reappointed by Governor Michael Easley

in 2002. He served as President from 2002 to 2004 and as Vice President from 1999 to 2002. In addition, he served on several committees, including the Executive, Professional Standards, Communications, Professional Education and Applications, Personnel, and Audit Committees.

At the national level, Mr. Chewning served on the National Association of State Boards of Accountancy (NASBA) Strategic Initiatives Committee and NASBA's Examination Review Board.

Mr. Chewning was a member of the American Institute of CPAs (AICPA) and a Senior Life Member of the North Carolina Association of CPAs (NCACPA), an honor recognizing more than 40 years of membership and service. Within the NCACPA, he served on the Governmental Affairs & Legislation Committee, the Long-Range Planning and Symposium Committee, and the NCACPA Board of Directors from 1995 to 1998.

Mr. Chewning began his accounting career with Haskins & Sells (now Deloitte & Touche LLP) in Charlotte. He opened the firm's Raleigh office in 1970 and was later named managing partner of both the Raleigh and Charlotte offices. He retired in 1994 as a Senior Partner of Deloitte & Touche LLP. He later opened his own CPA firm in Raleigh.

CPA Certificate Reclassifications

Reinstatement

On October 20, 2025, the Board approved the following applications for CPA certificate reinstatement:

William Robert Carey II, #21182	Dublin, CA
Mujie Chen, #46885	Charlotte, NC
Christopher McRae Crouch, #23590	Wilmington, NC
Lana D. Imhof, #25550	Waxhaw, NC

CPA-retired

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

Loree Stancil Brown, #23282	Raleigh, NC
Mark Frederick Miller, #24363	Winston Salem, NC
Edith Revere Mogle, #13856	Raleigh, NC
Karen White Posner, #33279	Cary, NC
Donald Clark Skeen, #9888	Burlington, NC

Inactive Status

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

Stephen Andrew Arnall, #18559	Charlotte, NC
Heather Nicole Blanks, #33434	Chocowinity, NC
Mark August DiGirolamo, #26215	Dyersburg TN
Timothy Mark Farrow, #18008	Atlanta, GA
Michelle Jacqueline Goode, #30749	Durham, NC
Rebecca M. Hirte, #18733	Raleigh, NC
Mary Susan Rivers, #15772	Huntersville, NC
Nicole Emilie Rooney, #34170	Orlando, FL
Thomas J. Shaughnessy, #43384	Southport, NC



Congratulations

Board Recognizes Milestone CPAs

On October 20, 2025, the Board recognized Walter C. Davenport, CPA-retired, and Perry E. James, III, CPA, for reaching 50 years of NC CPA licensure. Board President Jodi K. Kruse, CPA, awarded Mr. Davenport and Mr. James Certificates of Recognition and thanked them for their dedication to the CPA profession.



Pictured L-R: Ms. Kruse, Mr. James, and Mr. Davenport

CPA CERTIFICATES ISSUED

On October 20, 2025, the Board approved the following applications for NC CPA licensure:

- | | |
|-----------------------------|--------------------------|
| Faith Ayotomiwa Adesina | Meghan Loose |
| Gavin Patrick Allen | Joshua Thomas Lowe |
| Julio Erasmo Alvarez | Matthew Stevenson Mabry |
| Casey Ryan Anderson | Frank Thomas Mancuso III |
| Brandon R. Barkoff | Sarah Jane McCarthy |
| Caroline West Borton | Susan Nanette McClure |
| Noah Alexander Brabble | Caroline Ann McGillivray |
| Robert Taylor Brown | Emma Lynae Moreira |
| Kathleen Camisa | Hugo da Silva Moreira |
| Don Louis Castellarin | Deborah Ann Morton |
| Moses J. Chung | Travis Richard Mowbray |
| Brendan Conahan | Samuel Olivares |
| Kari Cai Day | Martin Enrique Perez |
| Daniel Jeffrey DeLancey | Nithin Raja Racharla |
| Christina Marie DeMaio | Steven Robert Radus |
| Mai Doan | Sienna Ashley Richert |
| Andrew Joseph Farrug | Jason Matthew Ringle |
| Sandra Lea Feinsmith | Giny Patricia Robles |
| Andrew Arthur Fleetwood | Stephan Taylor Ruppert |
| Amy Michelle Fletcher | Jackson Lee Russell |
| Tina Suk Florance | Kalen Sechler |
| Janay Bailey Frank | Adam Daniel Segal |
| Mitchell John Frei | Daniel Mark Sheitman |
| Matthew William Gentry | Parveen Kaur Singh |
| Nicholas Andrew Golebiowski | Diedre Tiffany Smith |
| Stephen Daniel Griffin | Dylan Jefferson Smith |
| Emily Paige Hamblen | Rebecca Ann Spears |
| Sydney Marie Hatcher | Ransom Garris Stokes Jr. |
| Grayson Frederick Hearn | Caroline Hendrix Sturgis |
| Edward Brandon Henderson | Martin Arthur Thomas III |
| Mallory Grace Houpert | Ammon James Thornton |
| Jacqueline Bearman Howells | Matthew Rollins Turner |
| Lily Bennett Hunt | Kelli R. Turpin |
| Xiaogang Jin | Eric David Vohwinkel |
| Monique Joannette | John Raymond Walkowski |
| Kathleen Marie Kaepflinger | Jessica Lee Whelan |
| Jacob Richard Kauffman | Christopher Paige Wright |
| John Gathaiya Kimani | Morgan Michelle Wright |
| Sanjay Kumar | |



Congratulations to **Stephen Loren Lucas, #8985** who has been actively licensed as a North Carolina CPA since November 1975.

Congratulations

Successful Uniform CPA Exam Candidates

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

William Thomas Atwell
Hannah Franklynn Augsbach Lamma
Austin Tyler Bailey
John Conley Bogan
Rebecca Faith Brown
Robert Taylor Brown
Adam David Butlak
Joseph Thomas Caporella
Macy Shaw Carp
Emma Diane Coram
Jordan Robert Cox
Grace Ellen Danon
Delaney Faith Darrow
Ryan Michael D'Costa
Sean Michael DeMarco
Landon James Dinkel
Anna Gabrielle Donnell
Corry Whitaker Eason
Sheyenne Madison Eldridge
Gerald Felix
Jered Michael Ferguson

Morgan Elizabeth French
Christopher Garnica Lopez
Cathiana Germain
Grace Ann Girard
Edward Allen Hagigh
Virginia Abigale Hawkins
Kelly Elizabeth Hayes
Bryce Douglas Herring
Jacqueline Bearman Howells
Timothy Lee Inman
William John Jurchak
Anna Katherine Kelly
Thomas Fredrick LaGois
Joshua Thomas Lowe
Matthew Stevenson Mabry
Charlene Rutendo Mandaza
Christopher Ross Martin
Cade Hunter McCoy
Carter William Morgan
Caitlin Elizabeth Murphy
Samantha Frances Nelson

Reese Turner Niccum
Salazaku Lauren Nsiambote
Samuel Olivares
Meagan Elizabeth Plant
Yannick Plasil
Rhylee Kaylyn Pope
Stacey Phillips Poteat
Jamie Nicole Ramirez
Reid Joseph Richards
Anna Marie Rigg
Marie Christine Saunders
Haley Ann Schlicksup
Allen Alexander Severson
Holly Carolyn Spong
Lori Marie Stahlberg
John Michael Stolzenbach
Shayista Syed
Jared Thomas Triplett
John Bryce Vestal
Matthew Edward Watson
Derek Gregory Winslow

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

Keep Your Contact Information Up to Date

[21 NCAC 08J .0107](#) requires North Carolina CPAs and CPA firms to notify the Board in writing within 30 days of any changes to their contact information.

Keeping your details current ensures that the Board can reach you when needed and helps maintain accurate records.

For individual CPAs, this includes updating your mailing address, business address, phone number, email, employment details, and any other essential contact information.

CPA firms should notify the Board of changes to their mailing address, physical location, phone number, email address, and website.

CPAs can log in to their [portal account](#) (the same one used to renew their license) and make the necessary updates. CPA firm supervisors can also update their firm's details through their individual [portal accounts](#).

While Exam candidates are not specifically required to notify the Board of contact information changes, they should [email](#) changes to the Board.





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Dates to Remember

Dates, times, and locations are subject to change.

2025

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

2026

Jan. 1	Office Closed
Jan. 16	CPE Extension Requests Due
Jan. 19	Office Closed
Jan. 21	Board Meeting & Rulemaking Hearing, Raleigh
Feb. 16	Board Meeting, Greensboro (NC A&T State University)
Mar. 16	Board Meeting, Raleigh
April 3	Office Closed
April 20	Board Meeting, Raleigh
May 18	Board Meeting, Raleigh
May 25	Office Closed
June 19	Office Closed
June 22	Board Meeting, Raleigh
June 30	Deadline: 2026-2027 Individual CPA Certificate Renewal

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