North Carolina State Board of Certified Public Accountant Examiners

Public Session Agenda
November 17, 2025
10:00 a.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 the appearance of conflicts. Does any Board member have a known conflict of interest or appearance of conflict regarding any matter coming before the Board today? If so, please identify the conflict or appearance of conflict and abstain from participating in that matter.
- B. Welcome and Introduction of Guests
- C. Approval of Agenda **(ACTION)**
- D. Minutes **(ACTION)**
- E. Financial/Budgetary Items
  1. October 2025 Financial Statements **(ACTION)**

II. Legislative & Rulemaking Items
- A. Periodic Review of Rules Update **(FYI)**

III. National Organization Items
- A. NASBA Committee Updates **(FYI)**

IV. State & Local Organization Items
- A. Update from Joint Task Force on CPE Matters **(FYI)**

V. Committee Reports
- A. Professional Standards Committee **(ACTION)**
- B. Professional Education and Applications Committee **(ACTION)**
- C. Personnel Committee **(ACTION)**

VI. Executive Staff and Legal Counsel Report
- A. Operational Metrics **(FYI)**
- B. Executive Staff Report **(FYI)**

VII. Recognition of NC CPA Licensure Milestones

VIII. Public Comments

IX. Closed Session

X. Adjournment

North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES
October 20, 2025

BOARD MEMBERS IN ATTENDANCE: Jodi K. Kruse, CPA, President; D. Michael (Mickey) Payseur, CPA, Vice President; Ulysses Taylor, CPA, Esq., Secretary-Treasurer; James T. Ahler; Tammy F. Coley, CPA; Maria M. Lynch, Esq.; and Kecia Williams Smith, Ph.D., CPA (via Webex).

BOARD STAFF IN ATTENDANCE: David R. Nance, CPA, Executive Director; Frank Trainor, Esq., Staff Attorney; and Lisa Hearne-Bogle, Communications Officer.

OTHERS IN ATTENDANCE: Noel L. Allen, Esq., Board Legal Counsel; Walter C. Davenport, CPA-retired; Perry E. James, III, CPA; Cynthia James; and Lt. Stokes, Raleigh Police Department.

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

CONFLICT OF INTEREST: No conflicts of interest were reported.

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

MINUTES: Mr. Taylor moved, and Mr. Ahler seconded the motion to approve the minutes of the September 22, 2025, meeting. The motion was approved with seven votes in favor and none against.

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

LEGISLATIVE AND RULEMAKING ITEMS: Mr. Nance and Mr. Allen shared information about a provision in NC Session Law 2025-94, *An Act to Provide Further Regulatory Relief to the Citizens of North Carolina*, that amends NCGS 93B-14, *Information on Applicants for Licensure*, to require all occupational licensing boards to verify the authenticity of an applicant's social security number.

NATIONAL ORGANIZATION ITEMS: Mr. Payseur stated that he has been appointed to NASBA's Continuing Professional Education (CPE) Committee and is no longer serving on the Ethics Committee. Mr. Nance shared that he has been appointed to NASBA's Executive Directors Committee and will continue serving on the Private Equity Task Force; however, he is no longer a member of the Examination Administration Committee.

Mr. Ahler moved, and Mr. Taylor seconded the motion to approve the response to the AICPA Exposure Draft, *Proposed Peer Review Standards Update No.3, Modernizing Peer Review Administration Requirements*. (Appendix I) 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 following recommendations as presented by Mr. Payseur:

Case No. C2025040 - Lisa Langdon Burgess - Approve the signed Consent Order. (Appendix II)

Case No. C2025169 - Vivian Farrington Maness - Approve the signed Order. (Appendix III)

Case Nos. C2024206-1 and C2024206-2 - Sharon Peele and Brown Dedmond Peele CPAs - Approve the signed Consent Order. (Appendix IV)

Case Nos. C2025192-1 and C2025192-2 - Akilah Sameera Waldrond and Akilah Waldrond CPA PLLC - Approve the signed Consent Order. (Appendix V)

Case Nos. C2025066 and C2025103 - Brian Douglas Henderson – Approve a Notice of Hearing for January 21, 2026, at 10:00 a.m. (Appendix VI)

Mr. Payseur reported that the Committee provided guidance to the staff on six items.

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

Application for Transfer of Exam Scores - Approve the following applications for transfer of Uniform CPA Exam scores from another jurisdiction:

Christina Marie DeMaio
Mallory Grace Houpert
Caroline Ann McGillivray
Travis Mowbray
Ammon James Thornton

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

Faith Ayotomiwa Adesina
Gavin Patrick Allen
Julio Erasmo Alvarez
Caroline West Borton
Noah Alexander Brabble
Robert Taylor Brown
Moses J. Chung
Christina Marie DeMaio
Mai Doan
Andrew Joseph Farrug
Janay Bailey Frank
Mitchell John Frei
Matthew William Gentry
Nicholas Andrew Golebiowski
Stephen Daniel Griffin
Sydney Marie Hatcher
Grayson Frederick Hearn
Mallory Grace Houpert
Jacqueline Bearman Howells
Lily Bennett Hunt
Jacob Richard Kauffman
Joshua Thomas Lowe
Matthew Stevenson Mabry
Sarah Jane McCarthy
Caroline Ann McGillivray
Travis Mowbray

Samuel Olivares
Jason Matthew Ringle
Giny Patricia Robles
Stephan Taylor Ruppert
Jackson Lee Russell
Daniel Mark Sheitman
Diedre Tiffany Smith
Dylan Jefferson Smith
Ransom Garris Stokes Jr.
Caroline Hendrix Sturgis
Martin Arthur Thomas III
Ammon James Thornton
Matthew Rollins Turner
Kelli R. Turpin
John Raymond Walkowski
Jessica Lee Whelan

Application for Temporary Permit - Approve the following temporary permits approved by the Deputy Director:

Garrett Dell Redford T15239
Andrew James Williard T15240
Lauren Elizabeth Hazard T15241
Patrick Michael Sharkey Jr. T15242
Vipin Kumar T15243
William Read Lockett T15244
Victoria Fay Lohn T15245
Elisabeth Lenora Ramsey T15246
Michael Glenn Morgan T15247
Michael Robert Loveland T15248
Arax Keshmeshian T15249
Minori Suzuki T15250
Megan Diane Lewczyk T15251
Katherine Lynne Rincon T15282
Spenser Ryan McGrath T15283
Anthony James Lopez T15284
Alex Taylor Wiley III T15285
Allan Burris Franklin III T15286
Nicole Beasley T15287
Karelsa Rivera-Velez T15288
Cameron Nicolas Arizaga T15289
Lionel Eric Liautaud T15290
Walter Hamm Deyhle T15291
Terrence William Conklin T15292
Christopher Velasco Bragado T15293
Thomas Allen Riddle T15294
Douglas R. Dillman T15295
Kyle Joseph Hayes T15296
Steven Patrick Dale T15297
Call Collins Ford T15298
Nancy Kaye Paustian T15299
Duncan M. Anderson T15300

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

Casey Ryan Anderson
Brandon R. Barkoff
Kathleen Camisa
Don Louis Castellarin
Brendan Conahan
Kari Cai Day
Daniel Jeffrey DeLancey
Sandra Lea Feinsmith
Andrew Arthur Fleetwood
Amy Michelle Fletcher
Tina Suk Florance
Emily Paige Hamblen
Edward Brandon Henderson
Xiaogang Jin
Monique Joannette
Kathleen Marie Kaepplinger
John Gathaiya Kimani
Sanjay Kumar
Meghan Loose
Frank Thomas Mancuso III
Susan Nanette McClure
Emma Lynae Moreira
Hugo da Silva Moreira
Deborah Ann Morton
Martin Enrique Perez
Nithin Raja Racharla

Steven Robert Radus
Sienna Ashley Richert
Kalen Sechler
Adam Daniel Segal
Parveen Kaur Singh
Rebecca Ann Spears
Eric David Vohwinkel
Christopher Paige Wright
Morgan Michelle Wright

Application for Reinstatement of CPA Certificate – Approve the following individuals' application for reinstatement of their CPA certificate:

William Robert Carey II #21182
Mujie Chen #46885
Christopher McRae Crouch #23590
Lana D. Imhof #25550

CPE Letters of Warning - Approve the requests to rescind the Letter of Warning issued to the following individuals:

Andrew Hall #47458
Cynthia New #29714
Sean O'Leary #34191
Janice Steed #4276
Sharon Roark Thompson #22212

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

Camden Adams
Matthew Adams
Gillian Allen
Simone Allen
Robert Amaye-Obu
Miguel Andrade-Urioso
Andrew Avery
Julie Ann Bailey
Sydney Baldwin
Maggienella Basile
Lucas Bernet
Ian Best
Devan Bhatia
Thomas Bickel
Jackson Bjork
Cameron Boothby
Chloe Borchers
Anna Bosen
John Brader
Bobbie Bradley
Matthew Braley
Danielle Brown
Kendall Bullock
Michael Burke
Orin Caldwell
Cameron Callahan
Kenneth Campbell
Samuel Carson
Kaitlin Carter
Briauna Catoe
Amanda Cauble
Sanders Cayo
Caroline Chambers
Christopher Chruszcz
Justyn Chu
Brendan Clark
Kevin Coffman
Maili Collett
Bryan Collins
John Covington
Audrey Craven
Shaiajah Dailey
Stephen Dallara
Paul Daniel
Ayman Darwish
Joshua Davies

Walter Davis
Jack Davison
Edwin De Jesús
Jennifer Deets
Alyssa Dendle
Wei Ding
Lucy Dixon
Allison Dobbins
Madeline Duggan
Alicia Dunn
Callahan Dunn
Erica Earnest
Mary Grace Faircloth
Hannah Fay
Daniel Fischer
Gavin Foley
Lyndon Ford
Holly Forsht
Sarah Foster
Gerald Foxx
Rachel Francois
John Franklin
Corey Fulp
Travis Gallup
Carlos Garcia
Peyton Gilbert
Josue Gomez Chinchilla
Daniel Gorodisch
Kylee Greene
Brittany Grenz
Daniel Griffin
Taylor Harkey
Rayquan Harris
Jacy Heeter
Alyse Herburger
Roberto Hernandez
Elizabeth Hittepole
Preston Hoey
Beverly Houie
Alexandria Howard
Noah Hughes
Travis Idol
Marcia Irving
Keno Ivri Ivri
Matthew James
Weili Jin
Jennifer Jinks
Catherine Johnson
Lily Johnson
Brenda Jones
Cameron Jones
Kelci Jones
Nicholas Jones
Adam Juzwick
Kayla Kapp
Caleb Karie
Dylan Kennedy
Nicola Kennell
Amelie Kenney
Timothy Kenobi
John King
Elaine Kluttz
Emily Kneller
Daniel Kobos
Wyatt Kontir
Alicia La Forest
Aaron Lamb
Matthew Lamberth
Alexander LaMothe Toland
Shinae Lee
Blair Lefler
Andrew Legge
Jonathan Leonard
Radiatu Ligbi
Cooper Lohr
Thomas LoSecco
Francis Loyer
Jordan Malik
Clayvert Marjani
Georgia McArdle
Christian McCaffrey
Kristen McCall
Andrew McDonald
Aubrey McKay
Elyse McNeil
Delaney McNew
Abigail Meier
Alexander Mize
Bilali Mohammed
Kellie Monacell

Hailey Moore
Anderson Mwasele
Bethany Neary
Jacob Newman
Nhan Nguyen
Drew Nora
Meghan Norris
Eli O'Brien
Jack O'Sullivan
Henry Ost
Jessica Outlaw
Zhanna Parker
Elizabeth Paszt
Yami Patel
William Patrick
Katelyn Pearson
Justin Penland
Marshall Pile
Anna Pleasant
Jessica Plumb
Rhylee Pope
Jackson Price
Brady Proffitt
Natalie Qamou
Rebecca Rason
Anthony Recinos Argueta
Trevor Reed
Ethan Rehmann
Sophia Reyes
Dylan Ritch
Tucker Roberson
Sydney Roberts
Duncan Robertson
Roshane Rochester
Nicholas Rodulfo
Jingxiu Rong
Brooke Rosen
Meagan Rowley
Toni Anne Russell
Kelsey Sampere
Monica Santiago Javier
Caroline Schollaert
Matthew Seaton
Ana Sebastian
Jade Seets
Shivani Shah
Celina Smith
James Smith
Paul Sposato
Lori Stahlberg
Tyler Strauss
George Streetman
Estefany Suazo
Anna Teets
Laura Thomas
Justin Thompson
Camille Tobey
Mariaja Travers
Abbigail Tucker
Dominick Vaccaro
Faith Vincelette
Ashlyn Vincent
Lucas Votaw
Matthew Wagner
Callum Walker
Sarah Wallace
Kayla Walter
Elle Warshawsky
Zachary Watford
Lacey Way
Alexis Williams
Patrick Williams
Zachary Williams
Kari Wilson
William Youngblood
Molly Zazzaro
Sulan Zhu
Audrey Zuck

Application for Firm Registration - Approve the following CPA firm registration application as approved by the Executive Director:

Ashley E. Hare Massey CPA, PC

INVESTMENT COMMITTEE REPORT: Mr. Payseur reported on the Committee's October 7, 2025, meeting with the Board's financial advisors and noted that the Board's investments continue to comply with its approved investment policy.

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

Mr. Taylor moved, and Mr. Payseur seconded the motion to approve the 2026 Board meeting dates. (Appendix VI) The motion passed with seven votes in favor and none against.

RECOGNITION OF NC CPA LICENSURE MILESTONES: Ms. Kruse congratulated Mr. Davenport and Mr. James on achieving 50 years of NC CPA licensure. She presented them with a Certificate of Recognition and thanked them for their commitment to the CPA profession.

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

John Francis Darcy, #8812
Gary Leonard German, #8814
Billy Ray Lamm, #8416
Thomas Penn May Jr., #8832
John Burwell Parker, #8834
William Young Webb, #8836

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

George Bryant Lee, #8955
Garland Vance Newlin Jr., #8939
Jeffrey Vincent Stewart Jr., #8942

PUBLIC COMMENTS: Mr. Davenport, speaking as a former Chair of NASBA, encouraged Board members to engage with NASBA, noting that such involvement benefits them individually, enhances their effectiveness as Board members, and supports the advancement of the CPA profession.

ADJOURNMENT: Ms. Coley moved, and Mr. Taylor seconded the motion to adjourn the meeting at 10:52 a.m. The motion passed with seven votes in favor and none against.

Respectfully submitted:

David R. Nance, CPA
Executive Director

Attested to by:

Jodi K. Kruse, CPA
President

North Carolina State Board of Certified Public Accountant Examiners

October 20, 2025

Brad Coffey, CPA, Technical Manager
American Institute of Certified Public Accountants
AICPA Peer Review Program
220 Leigh Farm Road
Durham, NC 27707-8110

Dear Mr. Coffey:

The North Carolina State Board of CPA Examiners ("Board") has reviewed the Exposure draft entitled *Proposed Peer Review Standards Update No. 3, Modernizing Peer Review Administration Requirements,* prepared by the AICPA and released for comment on September 10, 2025. The AICPA Peer Review Board proposes to centralize the administration of peer reviews for firms with alternative practice structures ("APS").

The Board writes to formally express support for the proposed changes identified in the *Update*. We believe this change is a necessary and proactive measure to address the evolving complexities of firm ownership and ensure that the highest standards of quality and independence are maintained across the profession.

Alternative practice structures often involve complex arrangements between attest and non-attest entities. By moving the administration of these complex reviews to the National Peer Review Committee ("NPRC"), there should be more consistency in the performance of the peer reviews. This consistency is crucial to protect the public interest and maintain trust in financial reporting.

By allowing the NPRC to initially perform centralized oversight of APS reviews, this should enable the development of specialized guidance and training for APS peer reviews, which could later be implemented within the current peer review model. The diverse nature of APS models could challenge current review processes, particularly with respect to independence and quality control systems. The complexity of these arrangements demands specialized attention, and the proposed approach allows regional administrative entities to build the necessary expertise over time without compromising the quality of immediate APS reviews.

The increasing prevalence of private equity investment in accounting firms has raised concerns among stakeholders about auditor independence and potential conflicts of interest. This implementation of new guidelines demonstrates the profession's commitment to self-regulation and mitigates potential risks associated with new ownership models.

Administrative costs for peer review vary by organization but generally include annual fees, firm enrollment fees, and charges for specific review services. Considerations under this model include the process for shifting currently enrolled firms into this centralized model and the impact of any potential increase in cost for the peer review that could be incurred under this model. As the APS environment now involves CPA firms of varying sizes, processes need to be in place to ensure that enrolled peer review firms can easily transition to the centralized oversight process, if necessary, without the costs being prohibitive.

The exposure draft asks for feedback in three specific areas:

1. Does the Board agree with the proposed revision to paragraph .35 of PR-C section 100; and provide any additional comments if necessary.

   The Board agrees with the proposed change. The Board believes that the proposed change is clear and understandable, and that the corresponding explanatory material proposed in paragraph .A50 provides sufficient explanation for users to apply the requirement.

2. Does the Board agree with the proposed revision to paragraph .08 of PR-C section 200; and provide any additional comments if necessary.

   The Board agrees with the proposed change and recognizes the value of having a team captain who has been subject to a recent peer review administered by the NRPC. The Board believes that the proposed change is clear and understandable, and that the corresponding explanatory material proposed in paragraph .A13 provides sufficient explanation for users to apply the requirement.

3. Does the Board agree with the proposed effective date for peer review years ending on or after December 31, 2025?

   The Board agrees with the proposed effective date for peer reviews ending on or after December 31, 2025. APS structures have been in place for several years, and this proposal aims to provide expertise and resources to address the matter immediately.

This proposal is foundational to protecting the public interest. As new business structures emerge, it is the profession's responsibility to evolve its oversight mechanisms to ensure the consistent application of professional standards. Centralizing APS peer reviews is a proposed solution that upholds the integrity of the profession's quality control framework.

We appreciate the AICPA Peer Review Board's thoughtful consideration of this matter and its proactive stance in addressing the challenges and risks presented by changing business models.

Sincerely,

Jodi K. Kruse

Jodi K. Kruse, CPA
President

Signature: Jodi K. Kruse
Jodi K. Kruse (Oct 20, 2025 14:46:56 EDT)

Email: jodi.kruse@yahoo.com

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #2025040

IN THE MATTER OF:
Lisa Langdon Burgess, CPA, #29629
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. Lisa Langdon Burgess, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 29629 as a Certified Public Accountant.

2. The Respondent informed the Board on her 2024-2025 CPA certificate renewal that she had obtained the required CPE for calendar year 2023.

3. Based on the Respondent's representation, the Board accepted her renewal.

4. The Respondent was subject to an audit of her CPE.

5. In response to the Board's audit of her CPE, the Respondent did not provide documentation to substantiate the CPE hours required for 2023.

6. On July 2, 2025, the Respondent submitted a request to have her 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).

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 her CPA certificate place on inactive status is hereby granted. The Respondent shall not seek to reactivate her 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 her 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. Eighty (80) 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 1st (Day) DAY OF October (Month), 2025 (Year).

Lisa L. Burgess
Respondent

APPROVED BY THE BOARD THIS THE 20 (Day) DAY OF October (Month), 2025 (Year).

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: ______________________
President

NC BOARD OF
OCT - 9 2025
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025169

IN THE MATTER OF:
Vivian Farrington Maness, CPA, #18027
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. Vivian Farrington Maness, CPA (hereinafter "Ms. Maness"), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Ms. Maness failed to timely renew the annual firm registration for Vivian F. Maness, 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. Maness's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars ($100).

4. Ms. Maness 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. Maness's payment as full resolution of the aforementioned rules violation.

This the 20 (Day) day of October (Month), 2025 (Year).

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Jodi K Krause
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2024206-1/2

IN THE MATTER OF:
Sharon Peele, CPA, #16138
Brown Dedmond Peele CPAs, Firm
Respondents

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 the Respondents stipulate to the following:

1. Sharon Peele, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 16138 as a Certified Public Accountant.

2. Brown Dedmond Peele CPAs (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm are collectively referred to as the "Respondents."

3. On its renewals for years 2021 through 2024, the Respondents disclosed that the Respondent Firm had issued reviews for those years. As such, the Respondents should have completed a peer review and reported those results to the Board by December 31, 2023.

4. The Respondents did not provide the Board with evidence that the Respondent Firm had completed a peer review engagement. Therefore, in 2024, the Board staff inquired whether the Respondent Firm had completed its review.

5. In response to the Board staff's inquiry, the Respondent Firm confirmed that the Respondent Firm has not been enrolled in peer review. The Respondents no longer perform any services subject to peer review and do not currently anticipate performing services subject to peer review.

6. The Respondents wish 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 Respondents understand and agree 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 Respondents are 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. By virtue of the facts set forth above, the Respondents violated Rule 21 NCAC 08N .0203(b)(7) (failing to participate in a peer review program).

3. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondents' consent to this order, the Respondents are subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent is hereby censured.

2. The Respondent Firm's ability to perform any services subject to peer review is suspended.

3. The Respondent Firm may resume performing services subject to peer review upon providing notice to the Board. At that time, the Respondent Firm would be subject to the Board's Pre-Issuance Review Procedures.

4. The Respondent shall pay a one thousand dollar ($1,000) civil monetary penalty, to be remitted with this signed Consent Order.

CONSENTED TO THIS THE 25TH DAY OF SEPTEMBER, 2025.
(Day) (Month) (Year)

Sharon Peele
Respondent

Sharon Peele, Partner
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 20 DAY OF October 2025.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Jodi K Vause
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2025192-1/2

IN THE MATTER OF:
Akilah Sameera Waldrond, CPA, #40125
Alilah Waldrond CPA PLLC, Firm
Respondents

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, the Respondent, and the Respondent Firm stipulate to the following:

1. Akilah Sameera Waldrond, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 40125 as a Certified Public Accountant.

2. Akilah Waldrond CPA PLLC (hereinafter "Respondent Firm") is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be referred to as the "Respondents."

3. The Respondent Firm received a fail on its most recent engagement peer review, with an acceptance letter date of January 27, 2025. The peer review report was for the period that ended October 31, 2023.

4. Prior to the failed engagement peer review, the Respondent Firm had received a pass on its previous engagement peer review.

5. In August 2025, the Board staff discovered the failed report while reviewing the AICPA Facilitated State Board Access ("FSBA") website.

6. The Respondent had not disclosed the failed peer review to the Board within sixty (60) days of the date of the Final Letter of Acceptance as required by 21 NCAC 08M .0106(a)(4). The Final Letter of Acceptance was dated January 27, 2025.

7. As part of the peer review, the Respondent Firm was required to undergo pre-issuance review procedures of its next Agreed-Upon-Procedures engagement. In response, the Respondent Firm stated that it did not plan to perform further Agreed-Upon-Procedures engagements and was therefore relieved from that obligation.

8. In response to the Board's inquiry, the Respondent Firm disclosed that it was scheduled to perform an Agreed-Upon-Procedures engagement in 2025.

9. The Respondents wish to resolve this matter by consent and agree 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 Respondents understand and agree 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 Respondents are 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 Respondents' failure to perform attest and assurance services in accordance with standards is a violation of 21 NCAC 08N .0212 (Competence) and .0404 (Accounting and Review Services Standards).

3. The Respondents' failure to timely report the results of its most recent engagement peer review to the Board constitutes a violation of 21 NCAC 08M .0106 (Compliance).

4. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondents' consent to this order, the Respondents are subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent, Akilah Sameera Waldrond, CPA, is hereby censured.

2. The Respondent shall pay a one thousand dollar ($1,000) civil monetary penalty, to be remitted with this signed Consent Order.

3. All professional staff in the firm that work on review or Agreed-Upon Procedures engagements shall participate in at least four (4) hours of continuing professional education covering SSARS/SSAE updates annually until such time that the Respondent Firm receives a pass or a pass with deficiencies peer review report.

4. The Respondents shall submit their 2025 AUP engagement to post-issuance review. The Respondent must identify a reviewer and submit that person or firm to the Board for approval prior to undergoing the post-issuance review. Depending upon the outcome of that post-issuance review, the Respondents may be subject to pre-issuance review of further AUP engagements until the Board determines that pre-issuance review is no longer necessary.

CONSENTED TO THIS THE 1 (Day) DAY OF October (Month), 2025 (Year).

Akilah Sameerah Waldrond
Individual authorized to sign on behalf of Respondent Firm

Respondent

APPROVED BY THE BOARD THIS THE 20 (Day) DAY OF October (Month), 2025 (Year).

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Jodi K Rouse
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2025066 and C2025103

IN THE MATTER OF:
Brian Douglas Henderson, CPA, #22176
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. Brian Douglas Henderson, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 22176 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. In 2025, the Board started receiving complaints against the Respondent. Those complaints generally allege the same issue, namely, that the Respondent had received prepayment from his clients to perform services. The Respondent later was unable to perform those services but did not repay all of his clients for the prepayments that he had received.

4. In response to the first two complaints, the Respondent pointed to circumstances beyond his control as the reason that he was unable to render services to his client. Foremost among those circumstances was that Hurricane Helene had flooded his offices in Asheville and he was forced to relocate to Concord.

5. The Respondent refunded the complainants their money and the Board closed those matters with a letter of warning informing the Respondent that if it receives evidence of similar activity in the future, it could proceed in light of the fact that he had been previously warned.

Case #C2025066

6. One of the Respondent's clients ("C2025066 Complainant") filed a complaint with the Board alleging that the Respondent had been unresponsive in regard to the filing of her 2022 taxes. He did not file her 2023 taxes. She had prepaid the Respondent for the preparation of her 2023 taxes, but the Respondent had not refunded that money.

7. On April 28, 2025, the Board staff mailed a copy of the complaint to the Respondent for a response. The complaint was mailed to the Respondent's new

address in Concord that he had provided to the Board ("Concord Address"). The response was due on May 19, 2025.

8. The Respondent did not reply by the May 19, 2025, due date.

9. On May 30, 2025, the Board staff forwarded the complaint via email to the Respondent. The email address was the one provided by the Respondent to the Board and was an email address through which the Board staff had previously successfully communicated to the Respondent ("Email Address"). The email had a June 13, 2025, due date.

10. The Respondent did not respond by the June 13, 2025, due date. On July 15, 2025, the Board staff sent a follow-up email to the Respondent. On July 18, 2025, the Respondent replied that he would communicate with the C2025066 Complainant and send her a check as soon as she told him the outstanding amount owed.

11. On August 14, 2025, the C2025066 Complainant informed the Board staff that the Respondent had asked about the amount owed, but had never sent payment. On August 15, 2025, the Board staff sent a communication to the Respondent's Email Address, but has not received a response.

Case #C2025103

12. On July 4, 2025, the Board received a complaint from another of the Respondent's clients ("C2025103 Complainant"). The C2025103 Complainant alleged that the Respondent had placed her on a prepayment plan in 2023. She was later informed that the Respondent would not be able to prepare her 2024 taxes and that she should find another accountant. On several occasions, she requested a refund of her prepayment but did not receive a response or a refund.

13. On July 8, 2025, the Board staff mailed a copy of the complaint to the Respondent at his Concord Address and requested a response. The response was due on July 22, 2025.

14. The Respondent did not reply by the July 22, 2025, due date.

15. On July 24, 2025, the Board staff forwarded the complaint to the Respondent's Email Address requesting a response to the complaint. The email had an August 7, 2025, due date.

16. The Respondent did not reply by the August 7, 2025, due date.

17. The Board staff subsequently sent two letters to the Respondent via certified mail to his Concord Address. The Respondent did not respond to those certified letters.

18. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, the Respondent's actions as set out above constitute violations of 21 NCAC .0212 (Competence) and .0206 (Response to Board Inquiry).

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 the Respondent, Brian Douglas Henderson, CPA, 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 January 21, 2026, at 10:00 a.m. If the Respondent is not present, a decision may be reached in his absence, and the Respondent may be deemed to have waived his 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

D. Michael Payseur, CPA
BY: D. Michael Payseur, CPA (Oct 22, 2025 07:40:57 EDT)
Chair, Professional Standards Committee

North Carolina State Board of Certified Public Accountant Examiners

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.

Approved 10/20/2025

Financial Highlights

For the Seven Month Period Ended October 31, 2025
Compared to the Seven Month Period Ended October 31, 2024

	Budget Var.	Oct-25	Oct-24	Inc. (Dec.)
Total Revenue	$ 262,572.85	$ 2,574,850.04	$ 2,346,148.52	$ 228,701.52
■Total Operating Revenue	$ 263,132.41	$ 2,491,455.41	$ 2,255,200.44	$ 236,254.97
❖Total Net Non Operating Revenue	$ (559.56)	$ 83,394.63	$ 90,948.08	$ (7,553.45)
❍Total Expenses	$ 127,577.08	$ 1,964,484.96	$ 1,800,494.81	$ 163,990.15
Increase(Dec.) Net Assets for Period		$ 610,365.08	$ 545,653.71	$ 64,711.37
Total Checking and Savings		$ 2,060,595.48	$ 1,925,672.42	$ 134,923.06
Total Assets		$ 5,983,084.57	$ 5,364,528.62	$ 618,555.95
Full-Time/Part-time Employees		11/0	11/0	

Budget:

■ **Operating revenue was $263,000 over budget. Certificate fees decreased (-$3k). Exam fee revenue up (+$266k).**

❖ **Non-Operating revenue was $600 under budget due to lower recognized interest income offset by increased other revenue items such as rent.**

❍ **Expenses were over budget by $128,000. Key variances individually were increased exam costs (+$175k) and increased office expense (+$43); offset by reduced operational expenses including legal expense (-$11k), board and staff travel (-$18k), and payroll expense (-$48k).**

Actual:

■ **Total operating revenue increased from prior year by $236,000. Increase related to increased exam fee revenue.**

❖ **Total net non-operating revenue decreased this period compared to prior by $8,000 due to decreased interest income (-$7k) and gift card revenue (-$1k).**

❍ **Total expenses increased from prior period by $164,000. The increase can be explained by higher exam fees (+$170k), building costs (+$6k), and office expenses (+$13k); offset by lower payroll expenses (-$28k)**

North Carolina State Board of CPA Examiners

Statement of Net Position

As of October 31, 2025

	TOTAL	
	AS OF OCT 31, 2025	AS OF OCT 31, 2024 (PY)
ASSETS		
Current Assets		
Checking/Savings		
1020 Truist Checking Acct	205,779.54	38,054.05
1021 Truist Savings Account	5,080.88	5,080.40
1023 Truist Disciplnary Clearng Acct	1,000.00	0.00
1030 Truist Payroll Acct	100.00	102.86
1076 Pinnacle - MMA	1,425,825.26	1,472,557.66
1078 Pinnacle - ICS	422,809.80	409,877.45
Total Checking/Savings	**$2,060,595.48**	**$1,925,672.42**
Other Current Assets		
1050 CD Investments - Current	354,651.00	351,510.00
1110 Accrued CD Interest	9,087.45	7,962.28
1120 Accounts Receivable	635.72	900.00
1130 Lease Receivable - Current	50,350.00	50,362.00
Total Other Current Assets	**$414,724.17**	**$410,734.28**
Total Current Assets	**$2,475,319.65**	**$2,336,406.70**
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	145,274.68
1325 Data Base Software	195,336.18	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	-1,001,138.63	-945,561.67
1395 Amortization of GL Software	0.00	-197,369.00
Total Fixed Assets	**$966,532.92**	**$973,463.18**
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	**$5,983,084.57**	**$5,364,528.62**

North Carolina State Board of CPA Examiners

Statement of Net Position

As of October 31, 2025

	TOTAL	
	AS OF OCT 31, 2025	AS OF OCT 31, 2024 (PY)
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2005 Due to Exam Vendors	420,279.56	334,907.82
2011 Accounts Payable Other	2,500.00	2,500.00
2013 GL Software SubscriptionPayable	122,513.00	82,315.00
2015 Compensated Absences - Current	48,461.17	42,115.17
Total Other Current Liabilities	**$593,753.73**	**$461,837.99**
Total Current Liabilities	**$593,753.73**	**$461,837.99**
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	**$847,450.00**	**$612,431.26**
Net Assets		
3010 Net Assets Invest in Cap Assets	966,532.92	973,463.18
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	2,158,736.57	1,832,980.47
Change in Net Assets	610,365.08	545,653.71
Total Net Assets	**$5,135,634.57**	**$4,752,097.36**
TOTAL LIABILITIES & NET ASSETS	**$5,983,084.57**	**$5,364,528.62**

North Carolina State Board of CPA Examiners

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

April - October, 2025

	TOTAL	
	APR - OCT, 2025	APR - OCT, 2024 (PY)
Income		
Certificate Fees		
4110 Certificates - Initial	30,825.00	23,200.00
4120 Certificates - Reciprocal	16,700.00	20,501.00
4140 Certificates - Renewal Fees	1,341,420.00	1,339,320.00
4150 Certificates - Reinst/Revoked	500.00	700.00
4151 Certificates - Reinst/Surr	3,100.00	3,200.00
Total Certificate Fees	**1,392,545.00**	**1,386,921.00**
Exam Fee Revenue		
4001 Initial Adm Fees	136,160.00	107,640.00
4002 Re-Exam Adm Fees	124,650.00	99,000.00
4004 Exam Fees Revenue	853,223.42	676,372.48
4070 Transfer Exam Grade Credit		75.00
4072 Exam Scholarship Coupon	-19,428.01	-19,744.04
Total Exam Fee Revenue	**1,094,605.41**	**863,343.44**
Misc		
4970 Duplicate Certificates	550.00	525.00
4990 Miscellaneous	600.00	1,386.00
Total Misc	**1,150.00**	**1,911.00**
Partnership Fees		
4260 Partnership Registration Fees		100.00
Total Partnership Fees		**100.00**
Professional Corporation Fees		
4250 PC Registration Fees	3,050.00	2,900.00
4251 PC Renewal Fees	75.00	25.00
4252 PC Renewal Fees W/Penalties	30.00	
Total Professional Corporation Fees	**3,155.00**	**2,925.00**
Total Income	**$2,491,455.41**	**$2,255,200.44**
Expenses		
5920 Funded Depreciation	37,800.00	33,250.00
6690 Over & Short	23.82	0.40
Board Travel		
5120 Board Travel - Board Meetings	9,473.44	11,699.20
5122 Board Travel - NASBA Annual	9,892.67	9,488.10
5123 Board Travel - NASBA Regional	13,099.08	10,589.16
5129 Miscellaneous Board Costs	870.74	1,686.36
5131 Board Travel - Outside Legal	1,719.61	2,392.33
Total Board Travel	**35,055.54**	**35,855.15**

North Carolina State Board of CPA Examiners

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

April - October, 2025

	TOTAL	
	APR - OCT, 2025	APR - OCT, 2024 (PY)
Building Expenses		
5800 Building Maintenance	10,834.19	1,762.94
5801 Electricity	6,358.87	6,874.50
5802 Grounds Maintenance	10,136.88	3,793.80
5803 Heat & Air Maintenance	2,595.00	1,528.00
5805 Insurance		8,389.00
5807 Janitorial Maintenance	7,628.00	8,995.00
5808 Pest Control Service	300.00	300.00
5809 Security & Fire Alarm	2,548.07	2,509.62
5810 Trash Collection	468.33	1,103.98
5811 Water & Sewer	808.13	805.68
Total Building Expenses	**41,677.47**	**36,062.52**
Continuing Education -Staff		
5050 Continuing Education - Staff	496.00	1,295.61
Total Continuing Education -Staff	**496.00**	**1,295.61**
Exam Postage		
5531 Exam Postage	360.00	360.00
Total Exam Postage	**360.00**	**360.00**
Exam Sitting and Grading		
5538 Exam Vendor Expense	780,531.07	614,674.16
5539 Exam Vendor Accommodations	5,031.25	1,101.00
Total Exam Sitting and Grading	**785,562.32**	**615,775.16**
Fringe Benefits		
5031 Retirement - NCLB Contribution	34,114.72	36,238.05
5033 Retirement - NCLB Administr	3,436.36	2,940.84
5035 Health Ins. Premiums	79,542.20	71,785.44
5036 Medical Reim Plan	10,977.01	11,030.31
Total Fringe Benefits	**128,070.29**	**121,994.64**
Investigation & Hearing Costs		
5222 Investigation Materials	2,208.00	2,005.50
5230 Hearing Costs	403.39	2,709.00
5232 Legal Advertising		514.76
5250 Administrative Cost Assessed	-850.00	-2,000.00
5260 Civil Penalties Assessed	-14,900.00	-9,000.00
5261 Civil Penalties Remitted	10,319.56	6,339.20
Total Investigation & Hearing Costs	**-2,819.05**	**568.46**
Legal Expense		
5140 Legal Counsel - Administrative	32,881.02	31,985.46
Total Legal Expense	**32,881.02**	**31,985.46**

North Carolina State Board of CPA Examiners

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

April - October, 2025

	TOTAL	
	APR - OCT, 2025	APR - OCT, 2024 (PY)
Misc Personnel		
5034 Misc. Payroll Deduction	-50.00	0.00
5092 Misc. Personnel Costs	581.34	689.27
Total Misc Personnel	**531.34**	**689.27**
Office Expense		
5320 Payroll Service	1,150.49	1,238.08
5360 Telephone	2,878.61	4,758.83
5361 Internet & Website	2,286.90	2,286.90
5390 Clipping Service		388.96
5400 Computer Prog/Assistance	150.00	250.00
5405 Computer Software Maintenance	121,629.96	114,512.71
5410 Dues	8,220.00	8,782.00
5420 Insurance	13,479.77	12,026.08
5430 Audit Fees	17,000.00	16,000.00
5440 Misc Office Expense	675.00	555.00
5445 Banking Fees	1,311.63	1,200.76
5450 Credit Card Fees	64,889.52	58,526.40
Total Office Expense	**233,671.88**	**220,525.72**
Per Diem - Board		
5110 Per Diem - Board Meetings	6,500.00	7,550.00
5112 Per Diem - NASBA Annual	400.00	400.00
5113 Per Diem - NASBA Regional	1,700.00	1,550.00
5114 Per Diem - NASBA Committees	650.00	1,650.00
Total Per Diem - Board	**9,250.00**	**11,150.00**
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	14,500.00	6,000.00
Total Postage	**17,755.23**	**8,932.03**
Printing		
5330 Printing - Other	1,926.74	2,084.84
5332 Printing - Certificates	1,596.00	1,465.30
Total Printing	**3,522.74**	**3,550.14**
Repairs & Maintenance		
5381 Maintenance - Copiers	2,304.19	1,422.18
5383 Maintenance - Postage	2,303.93	1,973.00
Total Repairs & Maintenance	**4,608.12**	**3,395.18**

North Carolina State Board of CPA Examiners

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

April - October, 2025

	TOTAL	
	APR - OCT, 2025	APR - OCT, 2024 (PY)
Salaries & Payroll Taxes		
5010 Staff Salaries	568,582.28	598,749.54
5030 FICA Taxes	43,496.34	46,306.60
Total Salaries & Payroll Taxes	**612,078.62**	**645,056.14**
Staff Travel		
5060 Staff Travel - Local	100.00	
5061 Staff Travel - Prof Mtgs	1,325.53	885.92
5070 Staff Travel - NASBA Annual	4,248.12	4,096.68
5071 Staff Travel - NASBA Regional	7,588.65	7,464.28
5072 Staff Travel - NASBA ED/Legal	106.00	
5073 Staff Travel - NASBA Committee	-335.24	
5075 Staff Travel - NCACPA Meetings		731.38
Total Staff Travel	**13,033.06**	**13,178.26**
Subscriptions/References		
5370 Subscriptions/References	5,932.02	10,962.80
Total Subscriptions/References	**5,932.02**	**10,962.80**
Supplies		
5350 Supplies - Office	3,465.43	3,943.97
5351 Supplies - Copier		202.70
5352 Supplies - Computer	1,274.00	1,084.70
5353 Supplies - Special Projects	5.76	
5355 Expendable Equipment	249.35	676.50
Total Supplies	**4,994.54**	**5,907.87**
Total Expenses	**$1,964,484.96**	**$1,800,494.81**
NET ORDINARY INCOME	**$526,970.45**	**$454,705.63**
Other Income		
8200 Rental Income	30,778.50	29,882.05
8250 Gift Card Revenue	10,100.00	11,000.00
Interest Income		
8500 Interest Income - MMAs	28,701.92	40,207.11
8510 Interest Income - CDs	13,814.21	9,858.92
Total Interest Income	**42,516.13**	**50,066.03**
Total Other Income	**$83,394.63**	**$90,948.08**
NET OTHER INCOME	**$83,394.63**	**$90,948.08**
CHANGE IN NET ASSETS	**$610,365.08**	**$545,653.71**

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actual

April - October, 2025

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Income			
Certificate Fees			
4110 Certificates - Initial	30,825.00	29,166.69	1,658.31
4120 Certificates - Reciprocal	16,700.00	18,666.69	-1,966.69
4140 Certificates - Renewal Fees	1,341,420.00	1,344,000.00	-2,580.00
4150 Certificates - Reinst/Revoked	500.00	1,020.81	-520.81
4151 Certificates - Reinst/Surr	3,100.00	2,479.19	620.81
Total Certificate Fees	**1,392,545.00**	**1,395,333.38**	**-2,788.38**
Exam Fee Revenue			
4001 Initial Adm Fees	136,160.00	108,675.00	27,485.00
4002 Re-Exam Adm Fees	124,650.00	100,625.00	24,025.00
4004 Exam Fees Revenue	853,223.42	641,666.69	211,556.73
4072 Exam Scholarship Coupon	-19,428.01	-21,977.07	2,549.06
Total Exam Fee Revenue	**1,094,605.41**	**828,989.62**	**265,615.79**
Misc			
4970 Duplicate Certificates	550.00	0.00	550.00
4990 Miscellaneous	600.00	583.31	16.69
Total Misc	**1,150.00**	**583.31**	**566.69**
Partnership Fees			
4260 Partnership Registration Fees		500.00	-500.00
Total Partnership Fees		**500.00**	**-500.00**
Professional Corporation Fees			
4250 PC Registration Fees	3,050.00	2,916.69	133.31
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	**3,155.00**	**2,916.69**	**238.31**
Total Income	**$2,491,455.41**	**$2,228,323.00**	**$263,132.41**
Expenses			
5920 Funded Depreciation	37,800.00	37,800.00	0.00
6690 Over & Short	23.82	0.00	23.82
Board Travel			
5120 Board Travel - Board Meetings	9,473.44	13,580.00	-4,106.56
5121 Board Travel - Prof Meetings		1,000.00	-1,000.00
5122 Board Travel - NASBA Annual	9,892.67	14,700.00	-4,807.33
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	870.74	0.00	870.74
5131 Board Travel - Outside Legal	1,719.61	1,333.33	386.28
Total Board Travel	**35,055.54**	**44,213.33**	**-9,157.79**
Building Expenses			
5800 Building Maintenance	10,834.19	6,500.00	4,334.19

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actual

April - October, 2025

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
5801 Electricity	6,358.87	8,750.00	-2,391.13
5802 Grounds Maintenance	10,136.88	4,666.69	5,470.19
5803 Heat & Air Maintenance	2,595.00	1,750.00	845.00
5804 Improvements		250.00	-250.00
5805 Insurance		3,500.00	-3,500.00
5807 Janitorial Maintenance	7,628.00	9,333.31	-1,705.31
5808 Pest Control Service	300.00	600.00	-300.00
5809 Security & Fire Alarm	2,548.07	1,516.69	1,031.38
5810 Trash Collection	468.33	2,333.31	-1,864.98
5811 Water & Sewer	808.13	1,050.00	-241.87
Total Building Expenses	**41,677.47**	**40,250.00**	**1,427.47**
Continuing Education -Staff			
5050 Continuing Education - Staff	496.00	1,750.00	-1,254.00
Total Continuing Education -Staff	**496.00**	**1,750.00**	**-1,254.00**
Exam Postage			
5531 Exam Postage	360.00	583.31	-223.31
Total Exam Postage	**360.00**	**583.31**	**-223.31**
Exam Sitting and Grading			
5538 Exam Vendor Expense	780,531.07	610,208.80	170,322.27
5539 Exam Vendor Accommodations	5,031.25	0.00	5,031.25
Total Exam Sitting and Grading	**785,562.32**	**610,208.80**	**175,353.52**
Fringe Benefits			
5031 Retirement - NCLB Contribution	34,114.72	36,792.83	-2,678.11
5033 Retirement - NCLB Administr	3,436.36	2,849.16	587.20
5035 Health Ins. Premiums	79,542.20	78,825.39	716.81
5036 Medical Reim Plan	10,977.01	19,412.12	-8,435.11
Total Fringe Benefits	**128,070.29**	**137,879.50**	**-9,809.21**
Investigation & Hearing Costs			
5222 Investigation Materials	2,208.00	2,625.00	-417.00
5230 Hearing Costs	403.39	2,916.69	-2,513.30
5250 Administrative Cost Assessed	-850.00	-1,458.31	608.31
5260 Civil Penalties Assessed	-14,900.00	-4,375.00	-10,525.00
5261 Civil Penalties Remitted	10,319.56	0.00	10,319.56
Total Investigation & Hearing Costs	**-2,819.05**	**-291.62**	**-2,527.43**
Legal Expense			
5140 Legal Counsel - Administrative	32,881.02	38,500.00	-5,618.98
5211 Legal Counsel - Litigation		5,833.31	-5,833.31
Total Legal Expense	**32,881.02**	**44,333.31**	**-11,452.29**
Misc Personnel			
5034 Misc. Payroll Deduction	-50.00	0.00	-50.00
5092 Misc. Personnel Costs	581.34	2,916.69	-2,335.35
Total Misc Personnel	**531.34**	**2,916.69**	**-2,385.35**

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actual

April - October, 2025

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Office Expense			
5301 Equipment Rent		90.00	-90.00
5320 Payroll Service	1,150.49	1,225.00	-74.51
5360 Telephone	2,878.61	4,666.69	-1,788.08
5361 Internet & Website	2,286.90	2,333.31	-46.41
5400 Computer Prog/Assistance	150.00	583.31	-433.31
5405 Computer Software Maintenance	121,629.96	95,491.69	26,138.27
5410 Dues	8,220.00	7,145.81	1,074.19
5420 Insurance	13,479.77	13,333.34	146.43
5430 Audit Fees	17,000.00	17,000.00	0.00
5435 Consulting Services		583.31	-583.31
5440 Misc Office Expense	675.00	0.00	675.00
5445 Banking Fees	1,311.63	1,750.00	-438.37
5448 Interest Expense - GL Software		2,975.00	-2,975.00
5450 Credit Card Fees	64,889.52	43,166.69	21,722.83
Total Office Expense	**233,671.88**	**190,344.15**	**43,327.73**
Per Diem - Board			
5110 Per Diem - Board Meetings	6,500.00	7,437.50	-937.50
5111 Per Diem - Prof Meetings		2,041.69	-2,041.69
5112 Per Diem - NASBA Annual	400.00	0.00	400.00
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		554.12	-554.12
5117 Per Diem - NCACPA/Board		350.00	-350.00
5119 Per Diem - Miscellaneous		350.00	-350.00
Total Per Diem - Board	**9,250.00**	**10,733.31**	**-1,483.31**
Postage			
5340 Postage - Other	1,915.23	1,750.00	165.23
5342 Postage - Business Reply	800.00	933.31	-133.31
5343 Postage - Renewal	540.00	583.31	-43.31
5345 Postage - UPS	14,500.00	11,666.69	2,833.31
Total Postage	**17,755.23**	**14,933.31**	**2,821.92**
Printing			
5330 Printing - Other	1,926.74	2,625.00	-698.26
5332 Printing - Certificates	1,596.00	2,041.62	-445.62
Total Printing	**3,522.74**	**4,666.62**	**-1,143.88**
Repairs & Maintenance			
5381 Maintenance - Copiers	2,304.19	1,458.31	845.88
5383 Maintenance - Postage	2,303.93	1,458.31	845.62
Total Repairs & Maintenance	**4,608.12**	**2,916.62**	**1,691.50**
Salaries & Payroll Taxes			
5010 Staff Salaries	568,582.28	613,032.03	-44,449.75

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actual

April - October, 2025

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
5030 FICA Taxes	43,496.34	46,921.76	-3,425.42
Total Salaries & Payroll Taxes	**612,078.62**	**659,953.79**	**-47,875.17**
Staff Travel			
5060 Staff Travel - Local	100.00	0.00	100.00
5061 Staff Travel - Prof Mtgs	1,325.53	1,000.00	325.53
5070 Staff Travel - NASBA Annual	4,248.12	7,350.00	-3,101.88
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
5073 Staff Travel - NASBA Committee	-335.24	0.00	-335.24
5075 Staff Travel - NCACPA Meetings		1,000.00	-1,000.00
Total Staff Travel	**13,033.06**	**17,000.00**	**-3,966.94**
Subscriptions/References			
5370 Subscriptions/References	5,932.02	8,550.00	-2,617.98
Total Subscriptions/References	**5,932.02**	**8,550.00**	**-2,617.98**
Supplies			
5350 Supplies - Office	3,465.43	4,141.69	-676.26
5351 Supplies - Copier		554.19	-554.19
5352 Supplies - Computer	1,274.00	554.19	719.81
5353 Supplies - Special Projects	5.76	0.00	5.76
5355 Expendable Equipment	249.35	2,916.69	-2,667.34
Total Supplies	**4,994.54**	**8,166.76**	**-3,172.22**
Total Expenses	**$1,964,484.96**	**$1,836,907.88**	**$127,577.08**
NET OPERATING INCOME	**$526,970.45**	**$391,415.12**	**$135,555.33**
Other Income			
8200 Rental Income	30,778.50	29,370.81	1,407.69
8250 Gift Card Revenue	10,100.00	5,000.00	5,100.00
Interest Income			
8500 Interest Income - MMAs	28,701.92	24,791.69	3,910.23
8510 Interest Income - CDs	13,814.21	24,791.69	-10,977.48
Total Interest Income	**42,516.13**	**49,583.38**	**-7,067.25**
Total Other Income	**$83,394.63**	**$83,954.19**	**$ -559.56**
NET OTHER INCOME	**$83,394.63**	**$83,954.19**	**$ -559.56**
CHANGE IN NET ASSETS	**$610,365.08**	**$475,369.31**	**$134,995.77**

LEGISLATIVE AND RULEMAKING ITEMS (FYI)

A. Update on Periodic Review of Rules

(no materials)

NATIONAL ORGANIZATION ITEMS (FYI)

A. NASBA Committee Updates

(no materials)

STATE & LOCAL ORGANIZATION ITEMS (FYI)

A. Update from Joint Task Force on CPE Matters

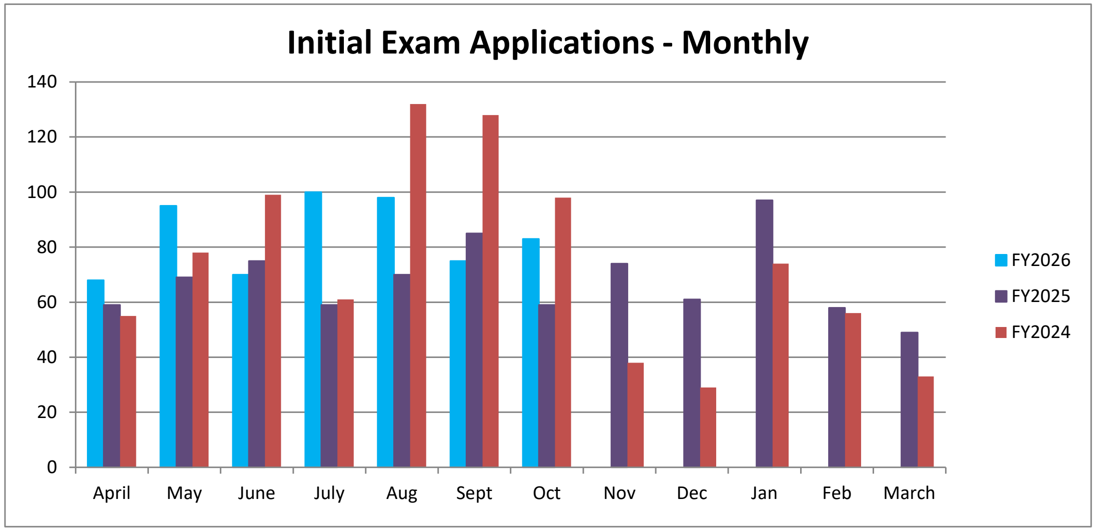
(no materials)

PERSONNEL COMMITTEE REPORT (ACTION ITEM)

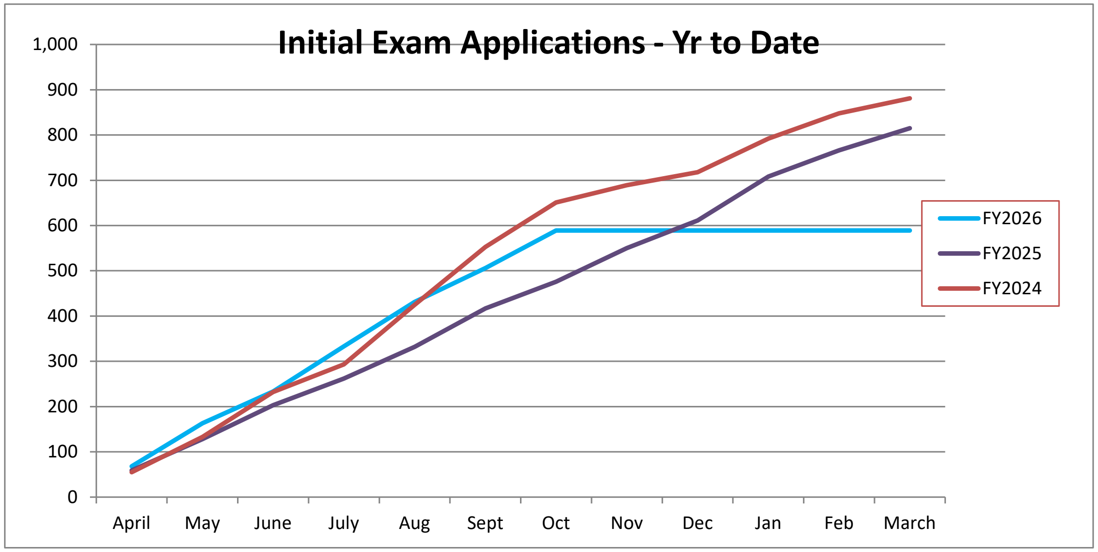
No Materials

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

Exam Applications					
IntEx	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	68	59	55	21	52
May	95	69	78	84	55
June	70	75	99	84	56
July	100	59	61	67	58
Aug	98	70	132	56	37
Sept	75	85	128	57	37
Oct	83	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	84	68	73	64	59

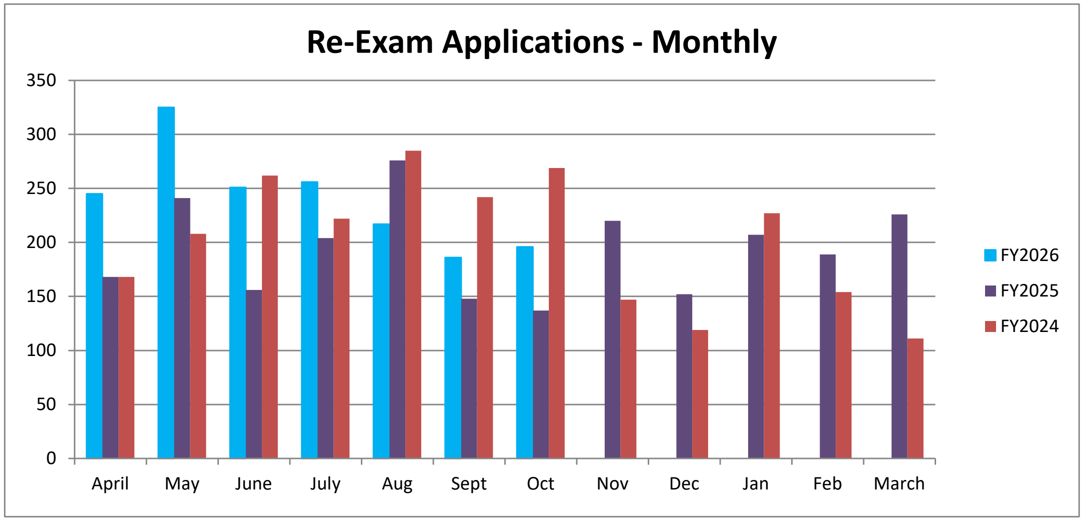


Exam Applications					
IntEx	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	68	59	55	21	52
May	163	128	133	105	107
June	233	203	232	189	163
July	333	262	293	256	221
Aug	431	332	425	312	258
Sept	506	417	553	369	295
Oct	589	476	651	449	363
Nov	589	550	689	536	453
Dec	589	611	718	599	520
Jan	589	708	792	674	601
Feb	589	766	848	720	655
March	589	815	881	769	711

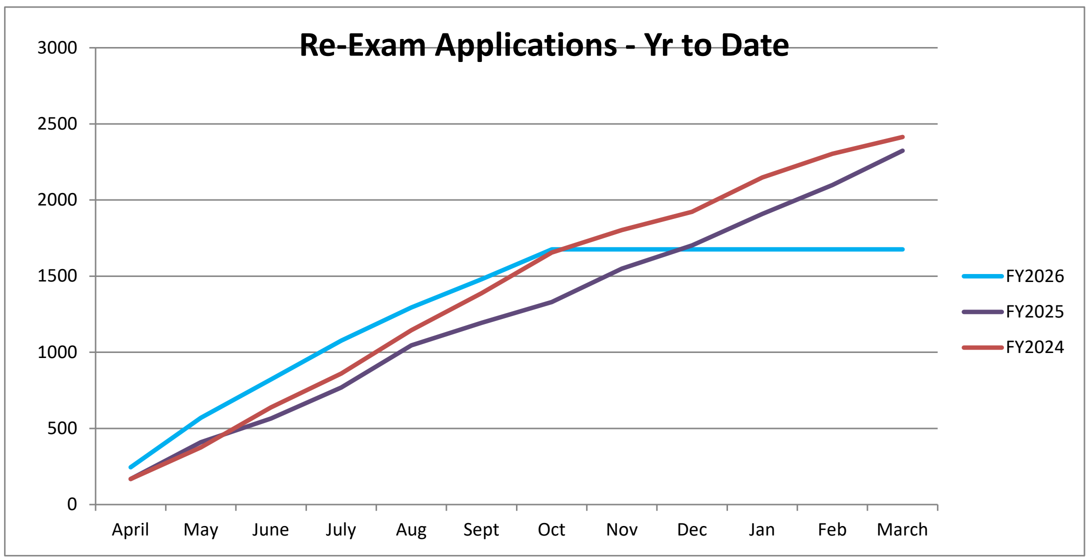


NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics

Exam Applications					
Re-Ex	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	245	168	168	131	164
May	325	241	208	178	186
June	251	156	262	172	182
July	256	204	222	187	177
Aug	217	276	285	187	168
Sept	186	148	242	140	111
Oct	196	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	239	194	201	162	148

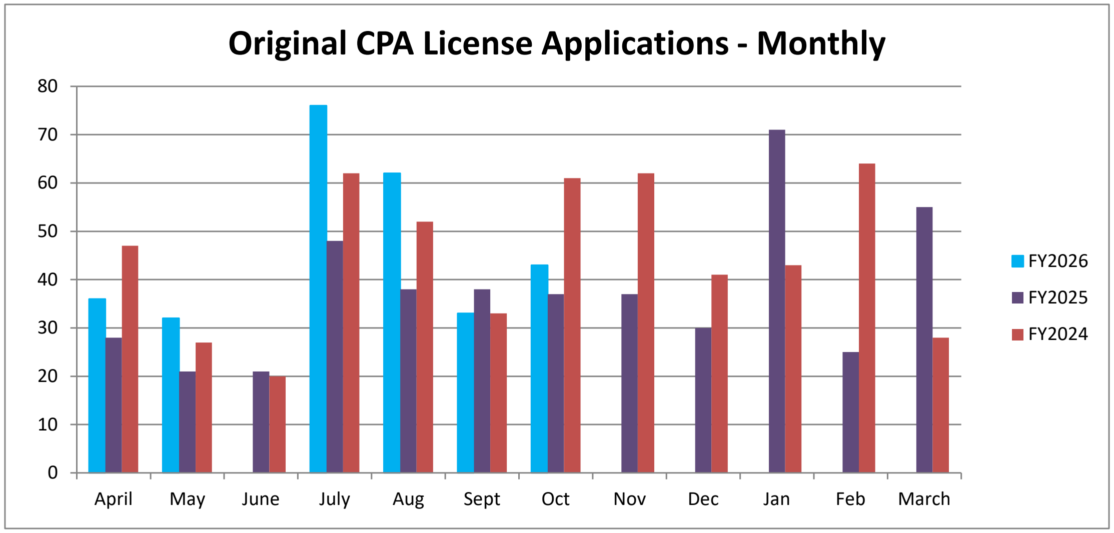


Exam Applications					
Re-Ex	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	245	168	168	131	164
May	570	409	376	309	350
June	821	565	638	481	532
July	1077	769	860	668	709
Aug	1294	1045	1145	855	877
Sept	1480	1193	1387	995	988
Oct	1676	1330	1656	1144	1127
Nov	1676	1550	1803	1313	1279
Dec	1676	1702	1922	1455	1389
Jan	1676	1909	2149	1611	1523
Feb	1676	2098	2303	1752	1633
March	1676	2324	2414	1944	1774

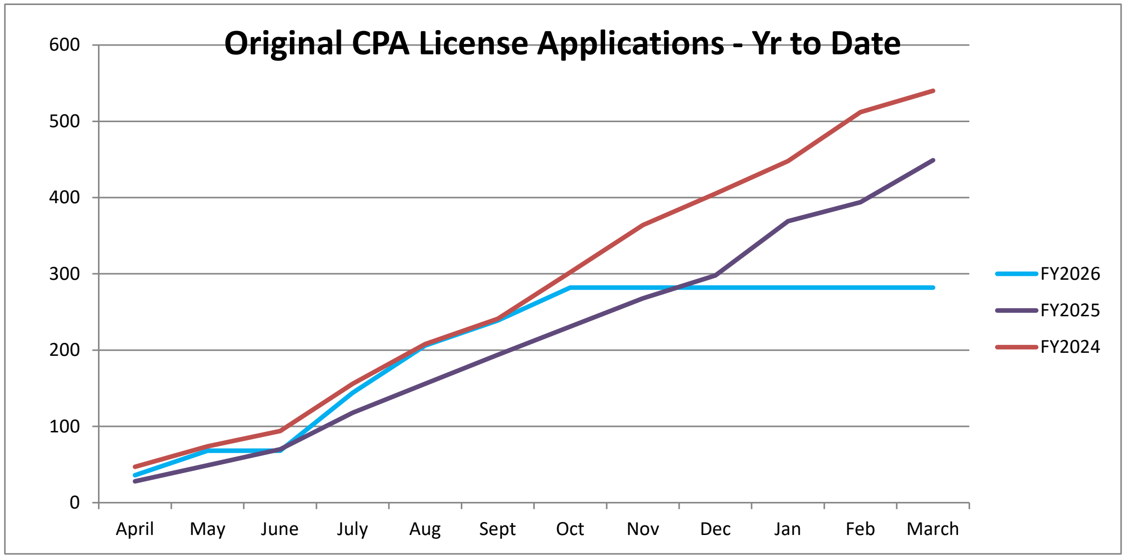


NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics

License Applications					
OrgL	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	36	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	33	38	33	30	42
Oct	43	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	40	37	45	40	42

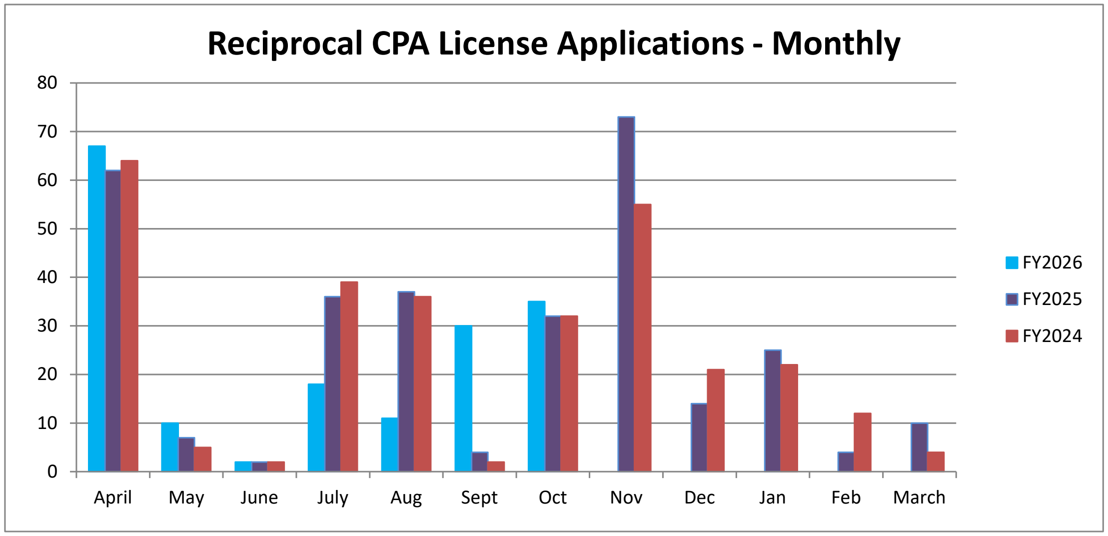


License Applications					
OrgL	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	36	28	47	44	41
May	68	49	74	83	91
June	68	70	94	105	91
July	144	118	156	155	166
Aug	206	156	208	212	197
Sept	239	194	241	242	239
Oct	282	231	302	276	285
Nov	282	268	364	323	333
Dec	282	298	405	361	365
Jan	282	369	448	405	425
Feb	282	394	512	437	472
March	282	449	540	477	502

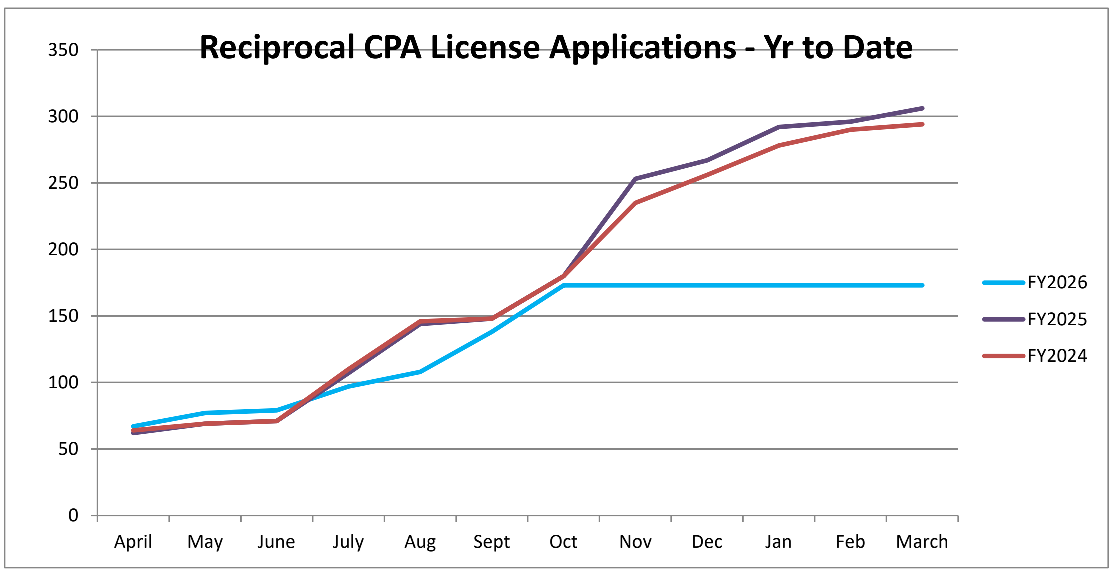


NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics

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	30	4	2	1	2
Oct	35	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	25	26	25	30	28

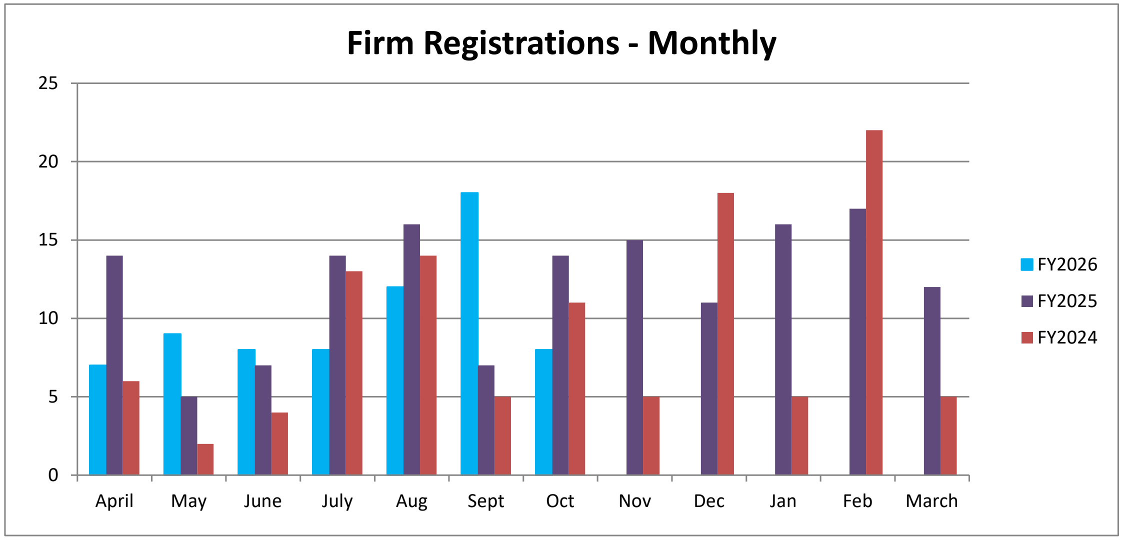


License Applications					
Recp	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	67	62	64	81	55
May	77	69	69	89	62
June	79	71	71	92	63
July	97	107	110	142	102
Aug	108	144	146	166	139
Sept	138	148	148	167	141
Oct	173	180	180	224	188
Nov	173	253	235	291	262
Dec	173	267	256	306	289
Jan	173	292	278	336	322
Feb	173	296	290	345	333
March	173	306	294	356	340

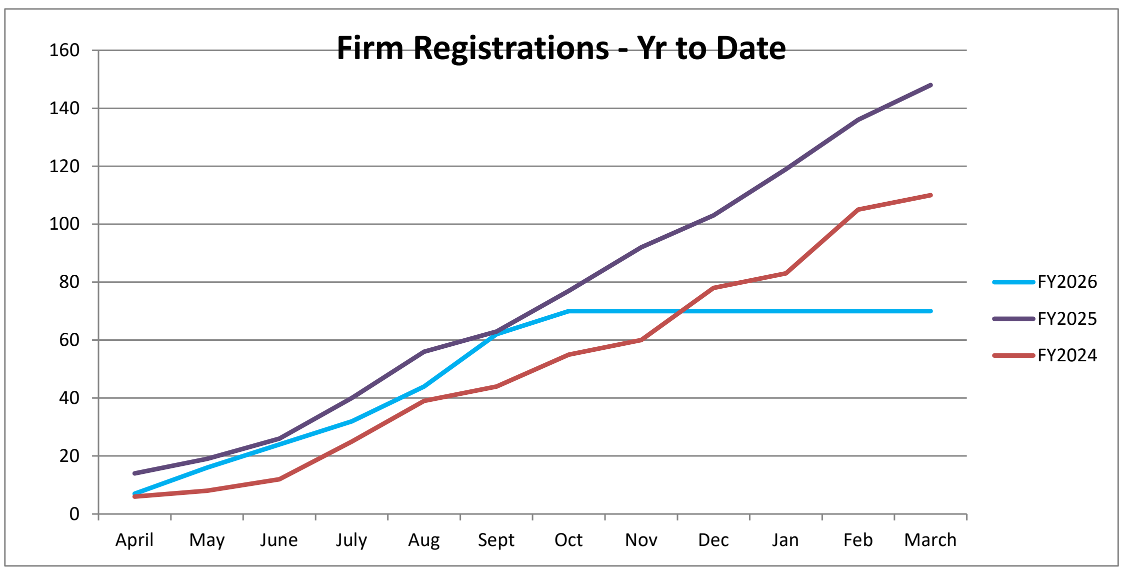


NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics

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	18	7	5	6	6
Oct	8	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	10	12	9	10	10

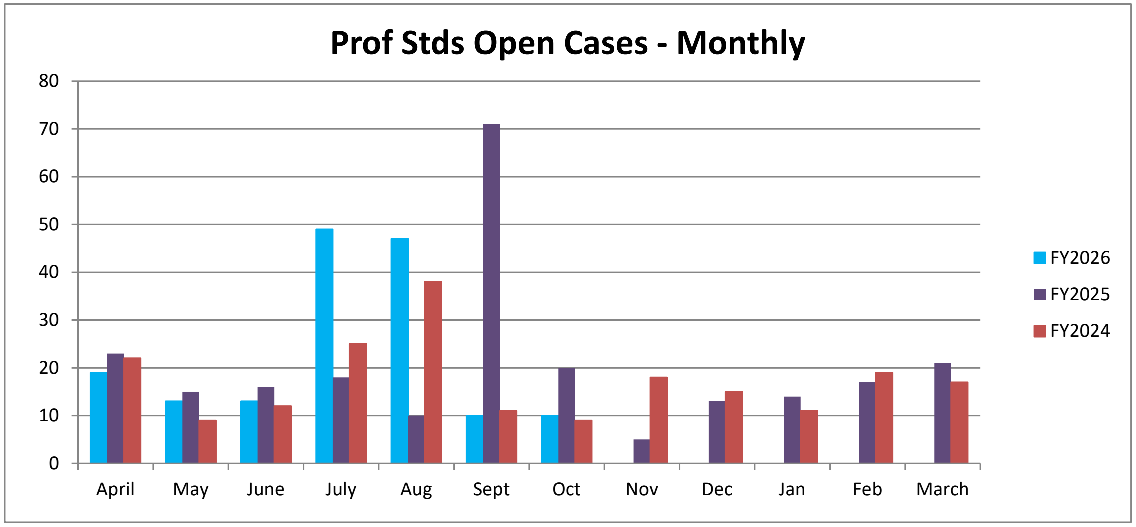


Firm Registration					
Firm	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	7	14	6	7	7
May	16	19	8	11	11
June	24	26	12	22	22
July	32	40	25	37	37
Aug	44	56	39	47	47
Sept	62	63	44	53	53
Oct	70	77	55	57	57
Nov	70	92	60	69	69
Dec	70	103	78	94	94
Jan	70	119	83	109	109
Feb	70	136	105	116	116
March	70	148	110	124	124

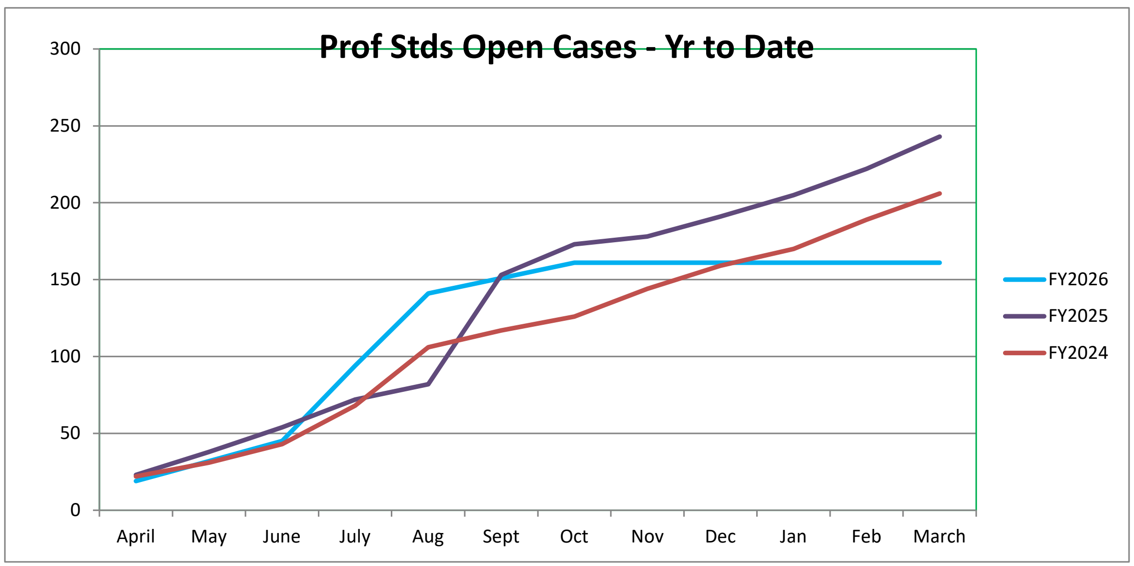


NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics

	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	10	71	11	24	13
Oct	10	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	23	20	17	24	21

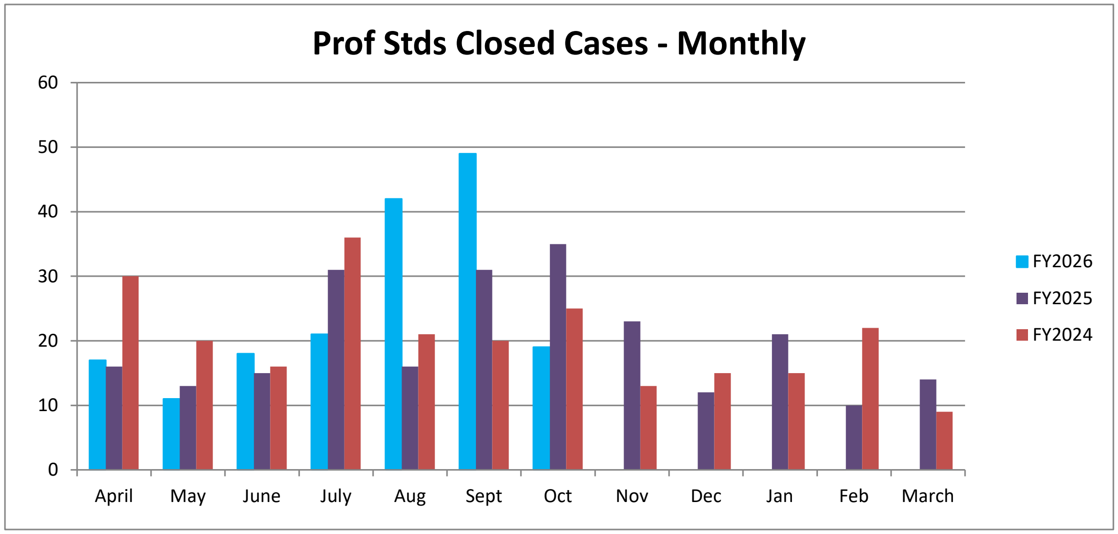


	Prf Stds Cases				
Open	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	19	23	22	21	9
May	32	38	31	42	17
June	45	54	43	77	54
July	94	72	68	102	72
Aug	141	82	106	137	90
Sept	151	153	117	161	103
Oct	161	173	126	185	122
Nov	161	178	144	192	143
Dec	161	191	159	215	154
Jan	161	205	170	229	185
Feb	161	222	189	241	218
March	161	243	206	282	256

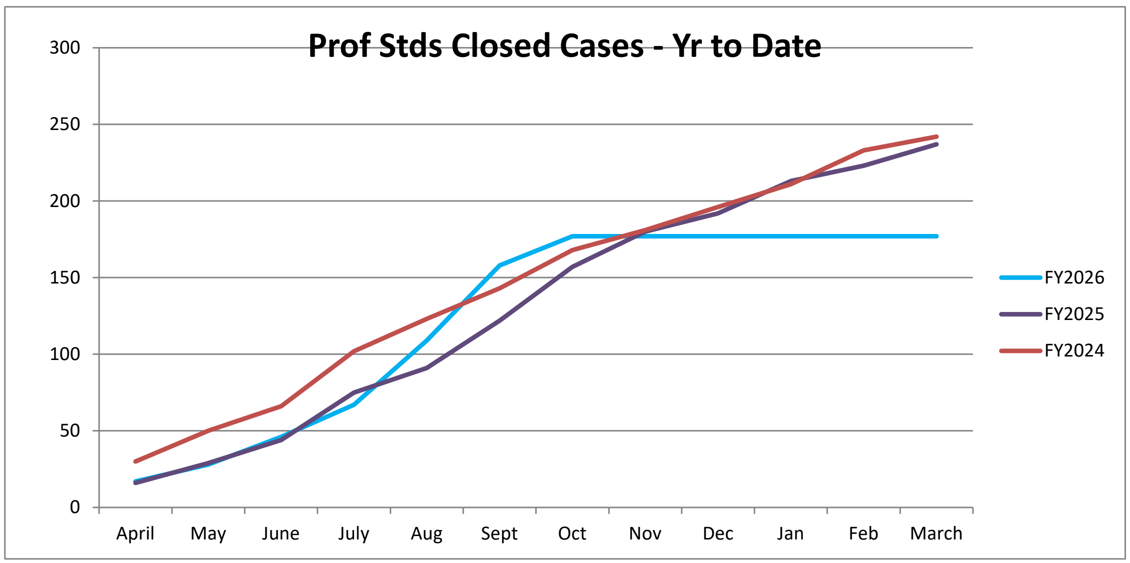


NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics

	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	49	31	20	21	35
Oct	19	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	25	20	20	22	19

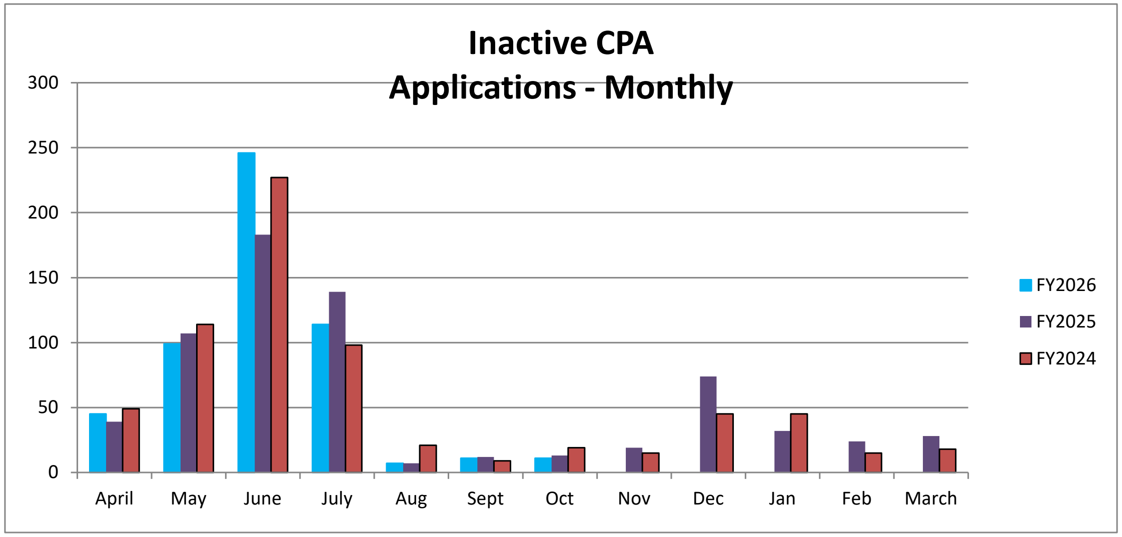


	Prf Stds Cases				
Closed	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	17	16	30	38	23
May	28	29	50	57	27
June	46	44	66	72	44
July	67	75	102	91	65
Aug	109	91	123	112	83
Sept	158	122	143	133	118
Oct	177	157	168	145	135
Nov	177	180	181	164	149
Dec	177	192	196	197	158
Jan	177	213	211	219	176
Feb	177	223	233	240	205
March	177	237	242	265	228

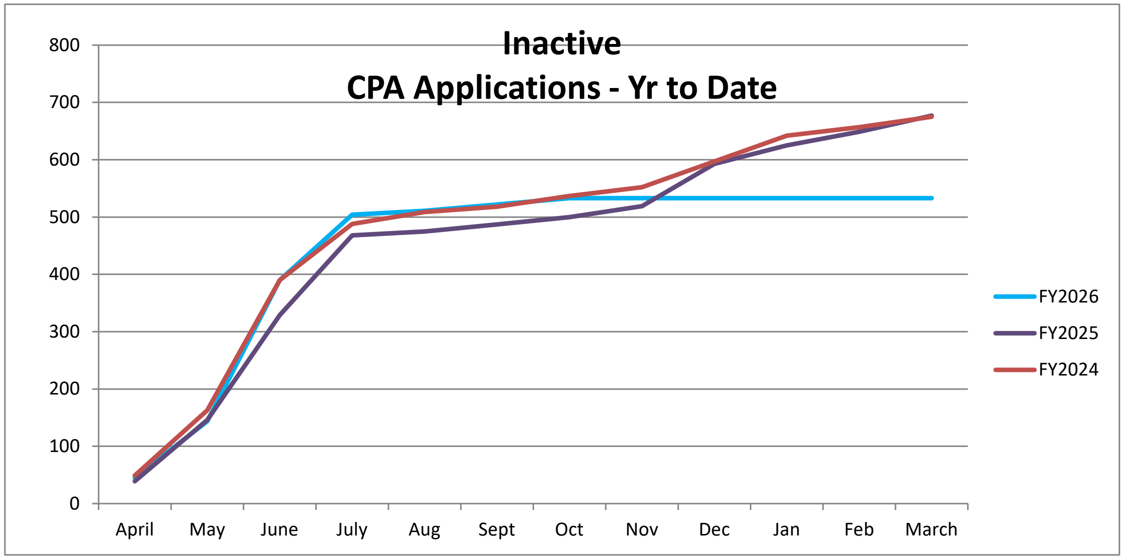


NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics

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	11	12	9	7	10
Oct	11	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	76	56	56	61	60

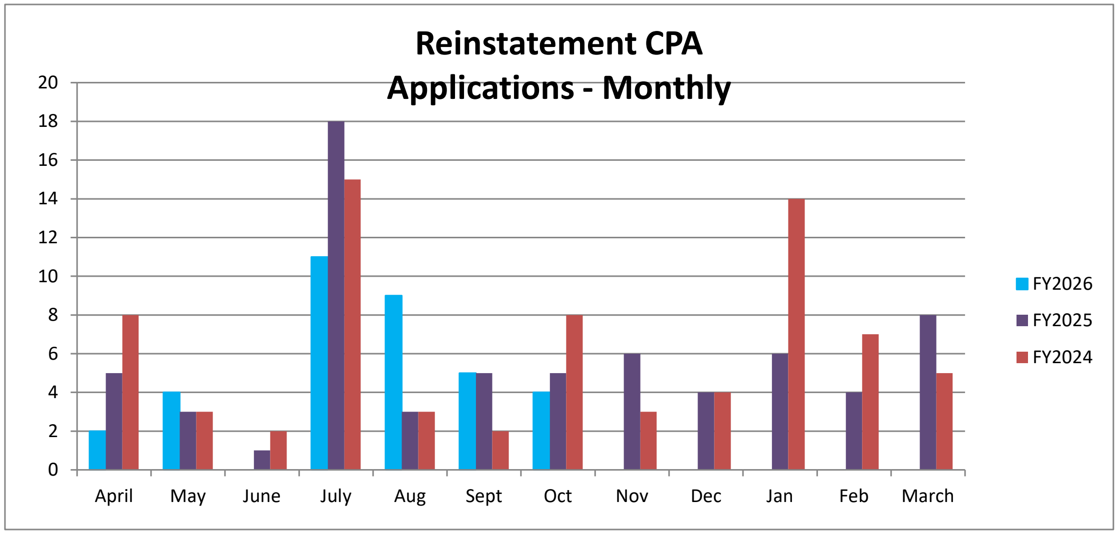


Inactive Applications					
InAct	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	45	39	49	30	23
May	144	146	163	97	77
June	390	329	390	406	358
July	504	468	488	504	463
Aug	511	475	509	518	481
Sept	522	487	518	525	491
Oct	533	500	537	534	512
Nov	533	519	552	559	541
Dec	533	593	597	611	600
Jan	533	625	642	689	669
Feb	533	649	657	707	688
March	533	677	675	726	720

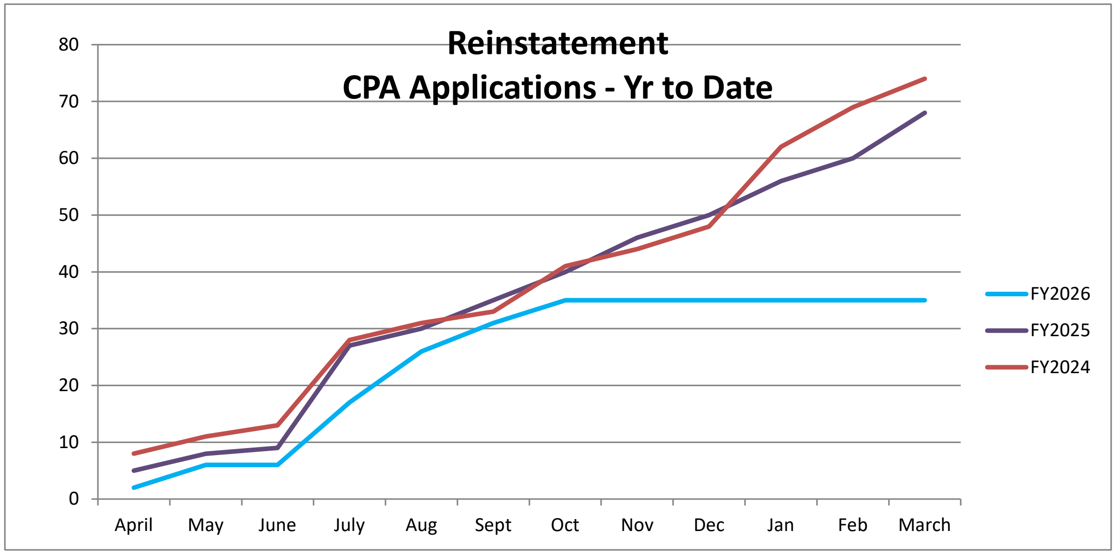


NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics

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	11	18	15	12	13
Aug	9	3	3	8	2
Sept	5	5	2	6	4
Oct	4	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

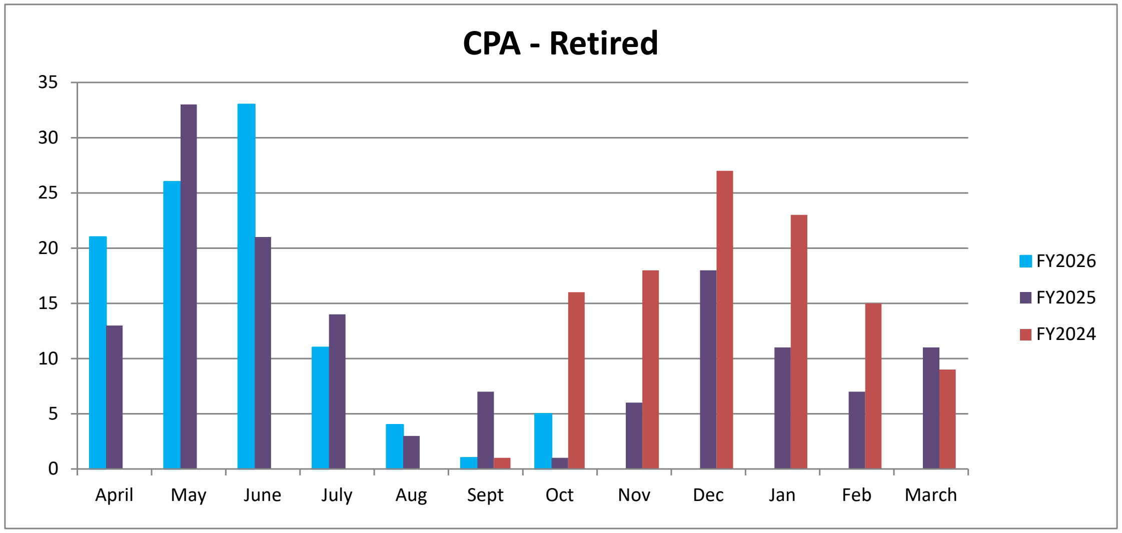


Reinstatement Applications					
Re-Inst	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	2	5	8	8	6
May	6	8	11	14	7
June	6	9	13	17	7
July	17	27	28	29	20
Aug	26	30	31	37	22
Sept	31	35	33	43	26
Oct	35	40	41	48	33
Nov	35	46	44	53	39
Dec	35	50	48	58	46
Jan	35	56	62	65	52
Feb	35	60	69	68	58
March	35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



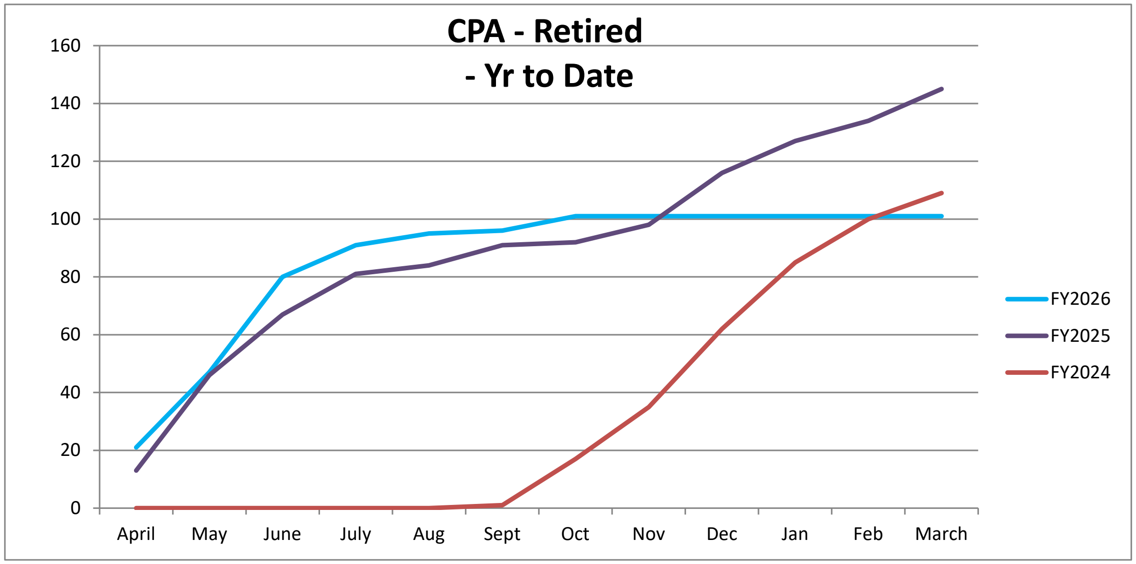
NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics

	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	1	7	1	0	0
Oct	5	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	14	21	9	0	0



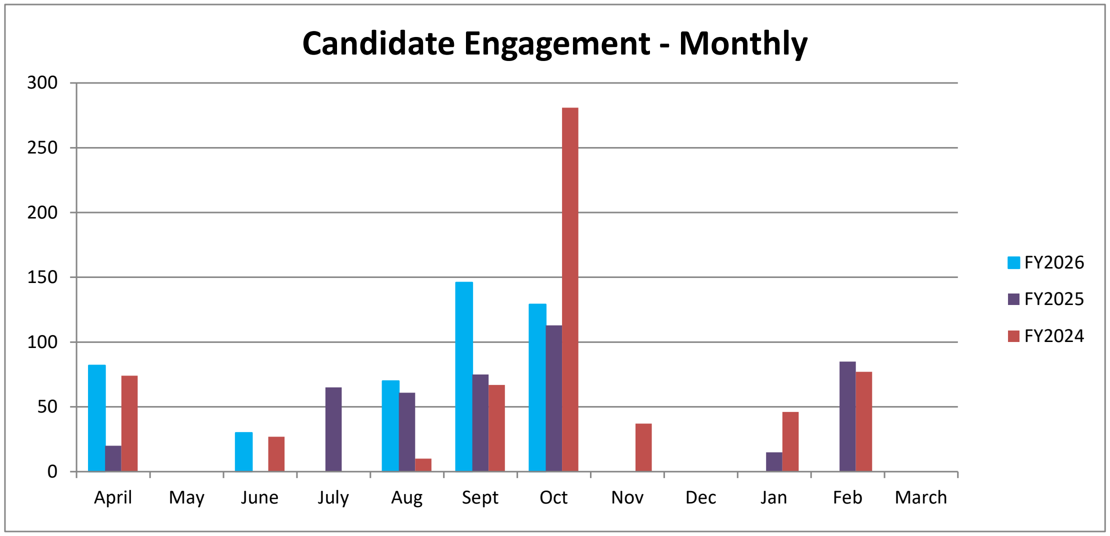
Began Sept 2023

	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	96	91	1	0	0
Oct	101	92	17	0	0
Nov	101	98	35	0	0
Dec	101	116	62	0	0
Jan	101	127	85	0	0
Feb	101	134	100	0	0
March	101	145	109	0	0



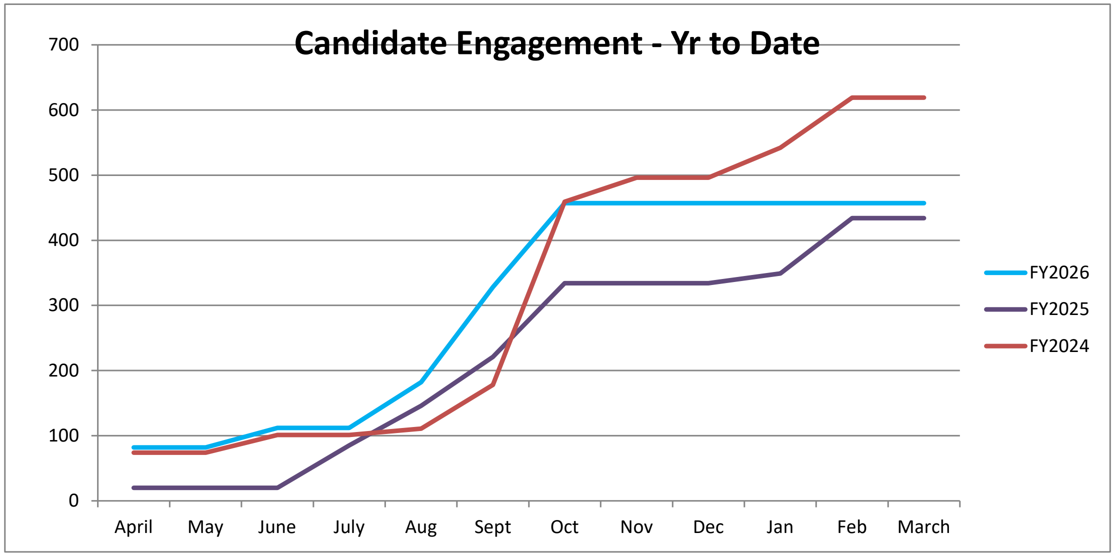
NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics

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	146	75	67	130	0
Oct	129	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	65	36	77	39	0



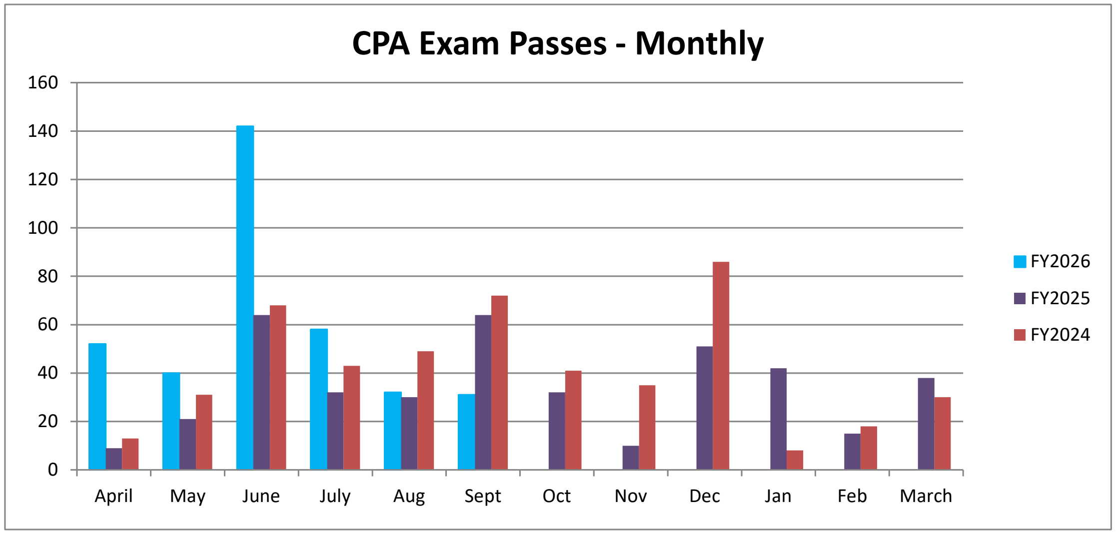
* **Candidate Presentations as scheduled in concert with needs of various campuses, not including instructors and staff**
Started tracking 8/22

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	328	221	178	145	0
Oct	457	334	459	284	0
Nov	457	334	496	337	0
Dec	457	334	496	337	0
Jan	457	349	542	337	0
Feb	457	434	619	407	0
March	457	434	619	468	0



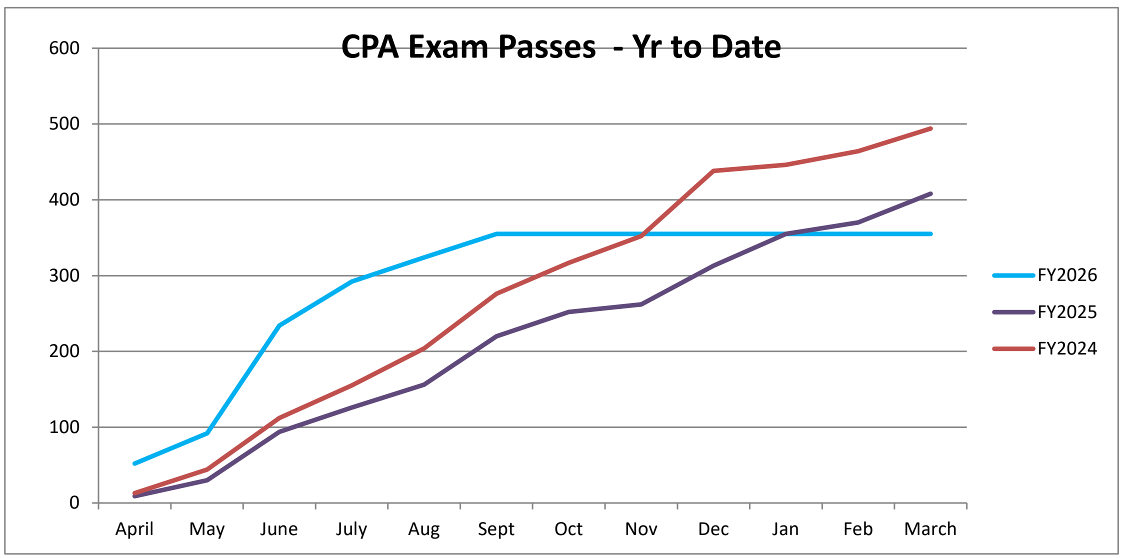
NC State Board of CPA Examiners
Monthly and Year-to-Date Operational Metrics

Count	Exam Passes 2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	52	9	13	12	15
May	40	21	31	26	32
June	142	64	68	46	48
July	58	32	43	29	49
Aug	32	30	49	51	35
Sept	31	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	51	34	62	35	35



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

Count	Exam Passes 2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	52	9	13	12	15
May	92	30	44	38	47
June	234	94	112	84	95
July	292	126	155	113	144
Aug	324	156	204	164	179
Sept	355	220	276	215	234
Oct	355	252	317	245	266
Nov	355	262	352	281	305
Dec	355	313	438	329	357
Jan	355	355	446	364	376
Feb	355	370	464	385	395
March	355	408	494	417	420



Exam Applications

Month	Initial	Re-Exam
Jan-15	107	130
Feb-15	62	110
Mar-15	82	227
Apr-15	97	180
May-15	78	151
Jun-15	77	312
Jul-15	66	178
Aug-15	52	155
Sep-15	51	296
Oct-15	64	154
Nov-15	62	151
Dec-15	139	276
Jan-16	121	139
Feb-16	101	141
Mar-16	92	305
Apr-16	97	191
May-16	85	203
Jun-16	110	266
Jul-16	74	204
Aug-16	85	237
Sep-16	83	297
Oct-16	60	177
Nov-16	104	183
Dec-16	115	276
Jan-17	129	189
Feb-17	58	130
Mar-17	67	276
Apr-17	55	178
May-17	58	182
Jun-17	57	159
Jul-17	38	146
Aug-17	50	187
Sep-17	59	267
Oct-17	47	196
Nov-17	79	126
Dec-17	79	154
Jan-18	131	178
Feb-18	39	107
Mar-18	66	236
Apr-18	70	211
May-18	77	136
Jun-18	61	149
Jul-18	66	235
Aug-18	62	136
Sep-18	48	218
Oct-18	84	175
Nov-18	82	116
Dec-18	81	133
Jan-19	91	145
Feb-19	74	124
Mar-19	45	190
Apr-19	61	195
May-19	70	196
Jun-19	62	222
Jul-19	92	172
Aug-19	51	164
Sep-19	54	185
Oct-19	62	194
Nov-19	58	144
Dec-19	83	177
Jan-20	111	145
Feb-20	70	112
Mar-20	41	139
Apr-20	14	84
May-20	59	174
Jun-20	87	176
Jul-20	71	150
Aug-20	18	79
Sep-20	56	215

Certificate Applications

Month	Original	Reciprocal
Jan-15	96	51
Feb-15	64	16
Mar-15	48	4
Apr-15	48	61
May-15	40	11
Jun-15	0	4
Jul-15	60	54
Aug-15	100	21
Sep-15	44	5
Oct-15	74	70
Nov-15	45	27
Dec-15	0	2
Jan-16	133	36
Feb-16	68	12
Mar-16	43	3
Apr-16	60	69
May-16	42	18
Jun-16	0	2
Jul-16	96	53
Aug-16	36	8
Sep-16	42	4
Oct-16	56	82
Nov-16	72	32
Dec-16	0	4
Jan-17	108	34
Feb-17	66	17
Mar-17	70	12
Apr-17	32	68
May-17	51	9
Jun-17	0	1
Jul-17	68	58
Aug-17	39	4
Sep-17	42	2
Oct-17	62	93
Nov-17	46	25
Dec-17	0	24
Jan-18	117	12
Feb-18	73	20
Mar-18	36	5
Apr-18	32	52
May-18	61	13
Jun-18	0	0
Jul-18	57	59
Aug-18	41	4
Sep-18	44	3
Oct-18	77	113
Nov-18	70	42
Dec-18	2	35
Jan-19	108	33
Feb-19	57	10
Mar-19	35	7
Apr-19	42	70
May-19	37	9
Jun-19	0	2
Jul-19	62	37
Aug-19	49	44
Sep-19	84	2
Oct-19	36	56
Nov-19	62	69
Dec-19	1	26
Jan-20	112	17
Feb-20	50	10
Mar-20	44	8
Apr-20	14	57
May-20	0	7
Jun-20	0	0
Jul-20	48	31
Aug-20	32	27
Sep-20	43	3

CPA Firm Registrations

Month	Total
Jan-15	18
Feb-15	20
Mar-15	12
Apr-15	18
May-15	11
Jun-15	17
Jul-15	13
Aug-15	11
Sep-15	25
Oct-15	13
Nov-15	14
Dec-15	22
Jan-16	28
Feb-16	16
Mar-16	17
Apr-16	3
May-16	14
Jun-16	8
Jul-16	6
Aug-16	14
Sep-16	8
Oct-16	9
Nov-16	14
Dec-16	30
Jan-17	24
Feb-17	18
Mar-17	19
Apr-17	7
May-17	12
Jun-17	16
Jul-17	19
Aug-17	22
Sep-17	14
Oct-17	23
Nov-17	15
Dec-17	15
Jan-18	30
Feb-18	18
Mar-18	10
Apr-18	12
May-18	13
Jun-18	7
Jul-18	3
Aug-18	23
Sep-18	7
Oct-18	10
Nov-18	9
Dec-18	11
Jan-19	21
Feb-19	22
Mar-19	12
Apr-19	7
May-19	14
Jun-19	25
Jul-19	11
Aug-19	6
Sep-19	5
Oct-19	11
Nov-19	12
Dec-19	16
Jan-20	26
Feb-20	11
Mar-20	5
Apr-20	3
May-20	12
Jun-20	10
Jul-20	10
Aug-20	14
Sep-20	11

Professional Stds Cases

Month	Begin Bal	Open	Closed	End Bal
Jan-15	202	66	54	214
Feb-15	214	22	40	196
Mar-15	196	40	38	198
Apr-15	198	7	38	167
May-15	167	26	18	175
Jun-15	175	6	21	160
Jul-15	160	10	32	138
Aug-15	138	31	27	142
Sep-15	142	27	33	136
Oct-15	136	53	32	157
Nov-15	157	26	25	158
Dec-15	158	9	24	143
Jan-16	143	12	17	138
Feb-16	138	17	21	134
Mar-16	134	34	19	149
Apr-16	149	27	31	145
May-16	145	16	23	138
Jun-16	138	33	20	151
Jul-16	151	17	42	126
Aug-16	126	68	27	167
Sep-16	167	65	27	205
Oct-16	205	53	53	205
Nov-16	205	22	72	155
Dec-16	155	7	26	136
Jan-17	136	35	49	122
Feb-17	122	17	30	109
Mar-17	109	16	22	103
Apr-17	103	30	25	108
May-17	108	24	16	116
Jun-17	116	5	18	103
Jul-17	103	36	16	123
Aug-17	123	65	29	159
Sep-17	159	29	42	146
Oct-17	146	24	17	153
Nov-17	153	7	18	142
Dec-17	142	6	23	125
Jan-18	125	18	15	128
Feb-18	128	16	11	133
Mar-18	133	14	14	133
Apr-18	133	27	16	144
May-18	144	95	44	195
Jun-18	195	61	68	188
Jul-18	188	62	54	196
Aug-18	196	58	63	191
Sep-18	191	34	49	176
Oct-18	176	12	45	143
Nov-18	143	5	42	106
Dec-18	106	6	15	97
Jan-19	97	33	20	110
Feb-19	110	43	22	131
Mar-19	131	18	21	128
Apr-19	128	28	30	126
May-19	126	18	25	119
Jun-19	119	25	26	118
Jul-19	118	37	21	134
Aug-19	134	67	49	152
Sep-19	152	14	26	140
Oct-19	140	14	39	115
Nov-19	115	11	23	103
Dec-19	103	31	25	109
Jan-20	109	33	25	117
Feb-20	117	16	23	110
Mar-20	110	18	19	109
Apr-20	109	7	17	99
May-20	99	9	23	85
Jun-20	85	12	23	74
Jul-20	74	30	23	81
Aug-20	81	27	16	92
Sep-20	92	13	17	88

Inactive

Month	Total
Jan-15	47
Feb-15	13
Mar-15	18
Apr-15	29
May-15	73
Jun-15	126
Jul-15	90
Aug-15	6
Sep-15	7
Oct-15	21
Nov-15	25
Dec-15	35
Jan-16	42
Feb-16	17
Mar-16	19
Apr-16	38
May-16	63
Jun-16	150
Jul-16	60
Aug-16	14
Sep-16	6
Oct-16	12
Nov-16	27
Dec-16	59
Jan-17	34
Feb-17	16
Mar-17	24
Apr-17	50
May-17	89
Jun-17	169
Jul-17	90
Aug-17	6
Sep-17	10
Oct-17	24
Nov-17	26
Dec-17	40
Jan-18	47
Feb-18	14
Mar-18	8
Apr-18	50
May-18	73
Jun-18	194
Jul-18	67
Aug-18	17
Sep-18	3
Oct-18	13
Nov-18	15
Dec-18	38
Jan-19	52
Feb-19	15
Mar-19	16
Apr-19	30
May-19	58
Jun-19	221
Jul-19	123
Aug-19	9
Sep-19	11
Oct-19	20
Nov-19	26
Dec-19	73
Jan-20	32
Feb-20	15
Mar-20	6
Apr-20	17
May-20	88
Jun-20	234
Jul-20	116
Aug-20	7
Sep-20	6

Reinstatement

Month	Total
Jan-15	13
Feb-15	11
Mar-15	5
Apr-15	12
May-15	5
Jun-15	0
Jul-15	9
Aug-15	15
Sep-15	3
Oct-15	8
Nov-15	10
Dec-15	5
Jan-16	22
Feb-16	9
Mar-16	9
Apr-16	12
May-16	12
Jun-16	0
Jul-16	17
Aug-16	6
Sep-16	6
Oct-16	16
Nov-16	8
Dec-16	4
Jan-17	11
Feb-17	5
Mar-17	13
Apr-17	5
May-17	11
Jun-17	0
Jul-17	18
Aug-17	11
Sep-17	10
Oct-17	4
Nov-17	2
Dec-17	10
Jan-18	4
Feb-18	14
Mar-18	6
Apr-18	7
May-18	7
Jun-18	0
Jul-18	8
Aug-18	8
Sep-18	7
Oct-18	11
Nov-18	11
Dec-18	6
Jan-19	10
Feb-19	8
Mar-19	7
Apr-19	3
May-19	9
Jun-19	2
Jul-19	8
Aug-19	9
Sep-19	8
Oct-19	4
Nov-19	5
Dec-19	6
Jan-20	10
Feb-20	12
Mar-20	6
Apr-20	1
May-20	4
Jun-20	4
Jul-20	11
Aug-20	5
Sep-20	5

CPA - Retired

Month	Total
Jan-15	0
Feb-15	0
Mar-15	0
Apr-15	0
May-15	0
Jun-15	0
Jul-15	0
Aug-15	0
Sep-15	0
Oct-15	0
Nov-15	0
Dec-15	0
Jan-16	0
Feb-16	0
Mar-16	0
Apr-16	0
May-16	0
Jun-16	0
Jul-16	0
Aug-16	0
Sep-16	0
Oct-16	0
Nov-16	0
Dec-16	0
Jan-17	0
Feb-17	0
Mar-17	0
Apr-17	0
May-17	0
Jun-17	0
Jul-17	0
Aug-17	0
Sep-17	0
Oct-17	0
Nov-17	0
Dec-17	0
Jan-18	0
Feb-18	0
Mar-18	0
Apr-18	0
May-18	0
Jun-18	0
Jul-18	0
Aug-18	0
Sep-18	0
Oct-18	0
Nov-18	0
Dec-18	0
Jan-19	0
Feb-19	0
Mar-19	0
Apr-19	0
May-19	0
Jun-19	0
Jul-19	0
Aug-19	0
Sep-19	0
Oct-19	0
Nov-19	0
Dec-19	0
Jan-20	0
Feb-20	0
Mar-20	0
Apr-20	0
May-20	0
Jun-20	0
Jul-20	0
Aug-20	0
Sep-20	0

Candidate Eng

Month	Total
Jan-15	0
Feb-15	0
Mar-15	0
Apr-15	0
May-15	0
Jun-15	0
Jul-15	0
Aug-15	0
Sep-15	0
Oct-15	0
Nov-15	0
Dec-15	0
Jan-16	0
Feb-16	0
Mar-16	0
Apr-16	0
May-16	0
Jun-16	0
Jul-16	0
Aug-16	0
Sep-16	0
Oct-16	0
Nov-16	0
Dec-16	0
Jan-17	0
Feb-17	0
Mar-17	0
Apr-17	0
May-17	0
Jun-17	0
Jul-17	0
Aug-17	0
Sep-17	0
Oct-17	0
Nov-17	0
Dec-17	0
Jan-18	0
Feb-18	0
Mar-18	0
Apr-18	0
May-18	0
Jun-18	0
Jul-18	0
Aug-18	0
Sep-18	0
Oct-18	0
Nov-18	0
Dec-18	0
Jan-19	0
Feb-19	0
Mar-19	0
Apr-19	0
May-19	0
Jun-19	0
Jul-19	0
Aug-19	0
Sep-19	0
Oct-19	0
Nov-19	0
Dec-19	0
Jan-20	0
Feb-20	0
Mar-20	0
Apr-20	0
May-20	0
Jun-20	0
Jul-20	0
Aug-20	0
Sep-20	0

Exam Passes

Month	Total
Jan-15	0
Feb-15	0
Mar-15	0
Apr-15	0
May-15	0
Jun-15	0
Jul-15	0
Aug-15	0
Sep-15	0
Oct-15	0
Nov-15	0
Dec-15	0
Jan-16	0
Feb-16	0
Mar-16	0
Apr-16	0
May-16	0
Jun-16	0
Jul-16	0
Aug-16	0
Sep-16	0
Oct-16	0
Nov-16	0
Dec-16	0
Jan-17	0
Feb-17	0
Mar-17	0
Apr-17	0
May-17	0
Jun-17	0
Jul-17	0
Aug-17	0
Sep-17	0
Oct-17	0
Nov-17	0
Dec-17	0
Jan-18	0
Feb-18	0
Mar-18	0
Apr-18	0
May-18	0
Jun-18	0
Jul-18	0
Aug-18	0
Sep-18	0
Oct-18	0
Nov-18	0
Dec-18	0
Jan-19	0
Feb-19	0
Mar-19	0
Apr-19	0
May-19	0
Jun-19	0
Jul-19	0
Aug-19	0
Sep-19	0
Oct-19	0
Nov-19	0
Dec-19	0
Jan-20	0
Feb-20	0
Mar-20	0
Apr-20	0
May-20	40
Jun-20	35
Jul-20	43
Aug-20	58
Sep-20	71

	Exam Applications		Certificate Applications		CPA Firm Registrations	Professional Stds Cases				Inactive	Reinstatement	CPA - Retired	Candidate Eng	Exam Passes	
Month	Initial	Re-Exam	Original	Reciprocal	Total	Begin Bal	Open	Closed	End Bal	Total	Total	Total	Total	Total	
Oct-20	85	155	47	44	7	88	17	12	93	13	4	0	0	40	
Nov-20	78	145	56	61	6	93	10	24	79	21	6	0	0	53	
Dec-20	61	146	46	10	9	79	13	12	80	55	5	0	0	89	
Jan-21	66	150	72	22	20	80	21	19	82	53	7	0	0	29	
Feb-21	66	142	78	4	8	82	12	27	67	9	14	0	0	18	
Mar-21	46	147	31	0	16	67	29	17	79	21	6	0	0	32	
Apr-21	52	164	41	55	7	79	9	23	65	23	6	0	0	15	
May-21	55	186	50	7	4	65	8	4	69	54	1	0	0	32	
Jun-21	56	182	0	1	11	69	37	17	89	281	0	0	0	48	
Jul-21	58	177	75	39	15	89	18	21	86	105	13	0	0	49	
Aug-21	37	168	31	37	10	86	18	18	86	18	2	0	0	35	
Sep-21	37	111	42	2	6	86	13	35	64	10	4	0	0	55	
Oct-21	68	139	46	47	4	64	19	17	66	21	7	0	0	32	
Nov-21	90	152	48	74	12	66	21	14	73	29	6	0	0	39	
Dec-21	67	110	32	27	25	73	11	9	75	59	7	0	0	52	
Jan-22	81	134	60	33	15	75	31	18	88	69	6	0	0	19	
Feb-22	54	110	47	11	7	88	33	29	92	19	6	0	0	19	
Mar-22	56	141	30	7	8	92	38	23	107	32	5	0	0	25	
Apr-22	21	131	44	81	2	107	21	38	90	30	8	0	0	12	
May-22	84	178	39	8	6	90	21	19	92	67	6	0	0	26	
Jun-22	84	172	22	3	8	92	35	15	112	309	3	0	0	46	
Jul-22	67	187	50	50	12	112	25	19	118	98	12	0	0	29	
Aug-22	56	187	57	24	5	118	35	21	132	14	8	0	15	51	Began Tracking
Sep-22	57	140	30	1	6	132	24	21	135	7	6	0	130	51	
Oct-22	80	149	34	57	8	135	24	12	147	9	5	0	139	30	
Nov-22	87	169	47	67	14	147	7	19	135	25	5	0	53	36	
Dec-22	63	142	38	15	10	135	23	33	125	52	5	0	0	48	
Jan-23	75	156	44	30	23	125	14	22	117	78	7	0	0	35	
Feb-23	46	141	32	9	9	117	12	21	108	18	3	0	70	21	
Mar-23	49	192	40	11	3	108	41	25	124	19	4	0	61	32	
Apr-23	55	168	47	64	6	124	22	30	116	49	8	0	74	13	
May-23	78	208	27	5	2	116	9	20	105	114	3	0	0	31	
Jun-23	99	262	20	2	4	105	12	16	101	227	2	0	27	68	
Jul-23	61	222	62	39	13	101	25	36	90	98	15	0	0	43	
Aug-23	132	285	52	36	14	90	38	21	107	21	3	0	10	49	
Sep-23	128	242	33	2	5	107	11	20	98	9	2	1	67	72	
Oct-23	98	269	61	32	11	98	9	25	82	19	8	16	281	41	
Nov-23	38	147	62	55	5	82	18	13	87	15	3	18	37	35	
Dec-23	29	119	41	21	18	87	15	15	87	45	4	27	0	86	
Jan-24	74	227	43	22	5	87	11	15	83	45	14	23	46	8	
Feb-24	56	154	64	12	22	83	19	22	80	15	7	15	77	18	
Mar-24	33	111	28	4	5	80	17	9	88	18	5	9	0	30	
Apr-24	59	168	28	62	14	88	23	16	95	39	5	13	20	9	
May-24	69	241	21	7	5	95	15	13	97	107	3	33	0	21	
Jun-24	75	156	21	2	7	97	16	15	98	183	1	21	0	64	
Jul-24	59	204	48	36	14	98	18	31	85	139	18	14	65	32	
Aug-24	70	276	38	37	16	85	10	16	79	7	3	3	61	30	
Sep-24	85	148	38	4	7	79	71	31	119	12	5	7	75	64	
Oct-24	59	137	37	32	14	119	20	35	104	13	5	1	113	32	
Nov-24	74	220	37	73	15	104	5	23	86	19	6	6	0	10	
Dec-24	61	152	30	14	11	86	13	12	87	74	4	18	0	51	
Jan-25	97	207	71	25	16	87	14	21	80	32	6	11	15	42	
Feb-25	58	189	25	4	17	80	17	10	87	24	4	7	85	15	
Mar-25	49	226	55	10	12	87	21	14	94	28	8	11	0	38	
Apr-25	68	245	36	67	7	94	19	17	96	45	2	21	82	52	
May-25	95	325	32	10	9	96	13	11	98	99	4	26	0	40	
Jun-25	70	251	0	2	8	98	13	18	93	246	0	33	30	142	
Jul-25	100	256	76	18	8	93	49	21	121	114	11	11	0	58	
Aug-25	98	217	62	11	12	121	47	42	126	7	9	4	70	32	
Sep-25	75	186	33	30	18	126	10	49	87	11	5	1	146	31	
Oct-25	83	196	43	35	8	87	10	19	78	11	4	5	129	0	
Nov-25	0	0	0	0	0	78	0	0	78	0	0	0	0	0	
Dec-25	0	0	0	0	0	78	0	0	78	0	0	0	0	0	
Jan-26	0	0	0	0	0	78	0	0	78	0	0	0	0	0	
Feb-26	0	0	0	0	0	78	0	0	78	0	0	0	0	0	
Mar-26	0	0	0	0	0	78	0	0	78	0	0	0	0	0	
Apr-26	0	0	0	0	0	78	0	0	78	0	0	0	0	0	
May-26	0	0	0	0	0	78	0	0	78	0	0	0	0	0	
Jun-26	0	0	0	0	0	78	0	0	78	0	0	0	0	0	

North Carolina State Board of Certified Public Accountant Examiners

Executive Staff Report

Technology Update

Staff continue meeting with the Agency Transformation team at GL Solutions to enhance the Board's technology platform. The process is very time-consuming but an essential investment in improving the Board's overall performance, operational effectiveness and efficiency. Streamlining and automating processes for examinations and licensing will create more standardized procedures and improve the 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:

November 10, 2025	Appalachian State University, ACC3000 Class	3:30 p.m.-4:30 p.m.
November 12, 2025	UNC Chapel Hill, MAC Students	9:00 a.m.-10:00 a.m.
November 19, 2025	Greensboro College	1:45 p.m.–2:45 p.m.

North Carolina State Board of Certified Public Accountant Examiners

Recognition of NC CPA Licensure Milestones

55 Years

Name	License Issued
Steven Leon Tinsley, #3680	2/1970
Trent Ramsey Wilson, #3687	2/1970
William Glenn McNairy, #3704	3/1970
Donald Larry Crumbley, #3715	4/1970
David Husslar Cline III, #3728	6/1970
Aubrey Edwin Strange Jr., #3998	9/970
Philip David Stuart, #4043	10/1970

50 Years

Name	License Issued
Stephen Loren Lucas, #8985	11/1975