



# Activity Review

North Carolina State Board of Certified Public Accountant Examiners



1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • [nccpaboard.gov](http://nccpaboard.gov) • No. 12-2025

## Public Rulemaking Hearing Scheduled for January 21, 2026

All state agencies, including occupational licensing boards, are required to review the applicable sections of the North Carolina Administrative Code (NCAC), also known as rules, every 10 years. The process involves presenting each rule for re-adoption as if it were a new rule.

The Board has completed its review of the 120 rules listed in [NCAC Title 21, Occupational Licensing Boards and Commissions, Chapter 08, Certified Public Accountant Examiners](#).

While 65 of the current rules are being proposed for re-adoption without any changes, the Board is proposing amendments to most of its rules.

Changes include updates to statutory references and rule history notes, language clean-up required by the Office of Administrative Hearings (OAH), and updates to modernize the Board's rules. New language is indicated by an underline, and a ~~strike-through~~ indicates deleted language.

As required, the Board has filed a [Notice of Text](#) with the OAH to proceed to a public rulemaking hearing (Hearing) to consider the proposed rules for re-adoption. Additionally, a copy of this filing has been posted on the [Board's website](#) for 60 days to receive public comments from interested parties.

An individual can submit written comments and/or attend the Hearing to provide oral comments on the attached rules. The Hearing is scheduled for 10:00 a.m. on January 21, 2026, at the Board office.

A person who wants to speak at the Hearing must [notify the Board's Executive Director](#) by noon on Tuesday, January 13, 2026.

Public comments about the rules must include an objection to the rule, in whole or in part, from any member of the public, including an association or other organization representing the regulated community or other members of the public.

To be considered by the Rules Review Commission (RRC) of the OAH, a comment must address the content of the rule.

Anyone wanting to submit written comments on the rules should send them to the Board through one of the methods listed below.

All comments must be USPS postmarked, delivered, faxed, or emailed by 5:00 p.m. on February 13, 2026, to be considered by the RRC.

**US Mail:** NC State Board of CPA Examiners  
ATTN.: Rules Review  
PO Box 12827  
Raleigh, NC 27605

**Delivery Service** NC State Board of CPA Examiners  
ATTN.: Rules Review  
1101 Oberlin Road, Suite 104  
Raleigh, NC 27605

**Fax:** 919/733-4209, ATTN.: Rules Review

**Email:** [dnance@nccpaboard.gov](mailto:dnance@nccpaboard.gov)  
Subject: Rules Review

If you have any questions regarding this process, please contact David R. Nance, Executive Director of the Board, at (919) 733-4222 or [dnance@nccpaboard.gov](mailto:dnance@nccpaboard.gov).

### In This Issue

New Pathway to Original NC CPA Licensure Coming in 2026.....	2
Disciplinary Actions .....	4
CPA Exam Testing and Score Release Dates.....	6
Reminder: CPE Deadline Is December 31, 2025 .....	6
Requesting an Extension to Complete CPE Requirement.....	7
CPA Certificate Reclassifications.....	7
CPA Firms: Renewal Deadline Is December 31, 2025.....	8
CPA Certificates Issued.....	8

Published by the North Carolina State

Board of CPA Examiners

Tel: 919.733.4222

Fax: 919.733.4209

Web: [nccpaboard.gov](http://nccpaboard.gov)

PO Box 12827

Raleigh NC 27605-2827



# New Pathway to Original NC CPA Licensure Coming in 2026

Starting January 1, 2026, individuals have a new way to become a North Carolina CPA, thanks to the passage of Senate Bill 321, the Accounting Workforce Development Act.

The [Accounting Workforce Development Act](#) established a pathway that does not require an applicant to meet the 150-hour requirement or hold a master's or higher degree in specific subjects to qualify for an original NC CPA license.

It is important to remember that the new pathway does not replace the two existing pathways. Instead, it offers an additional route to NC CPA licensure.

An overview of the three pathways to original NC CPA licensure is below.

For students or individuals who already have a bachelor's degree, the new pathway may be more cost-effective than pursuing a master's degree or taking additional coursework.

Career-changers who already have, or are working toward a bachelor's degree, the new route may make licensure

more accessible, especially if they already have accounting experience under the supervision of a CPA or plan to gain accounting experience before taking the Exam.

In addition, the new pathway may expand the pool of qualified entry-level CPA candidates, helping ease hiring bottlenecks and staff shortages at businesses and CPA firms that need CPAs on staff.

The Board will begin accepting applications for licensure under the additional pathway beginning January 1, 2026.

If you have questions about the new pathway to NC CPA licensure, please email [David R. Nance, CPA](#), the Board's Executive Director.



## Three Pathways to Original CPA Licensure in North Carolina

Regardless of the pathway selected, all applicants for an original North Carolina CPA license must:

- Be a citizen of the United States or declare the intention to become one;
- Be a resident alien or a citizen of a foreign jurisdiction that grants similar certification privileges;
- Be at least 18 years of age;
- Demonstrate good moral character;
- Pass the Uniform CPA Exam with a score of at least 75 on each section; and
- Have a concentration in accounting;
- Complete the work experience requirement; and
- Complete the North Carolina accountancy law course offered by the [NCACPA](#).



	Education	Work Experience*
Pathway 1 (150 + 1)	Have at least a bachelor's degree in any subject from an accredited college or university, plus additional education hours that equal 150 semester hours, and 24 semester hours of coursework in at least 8 of the 10 defined Fields of Study.	Have one year of accounting experience under the direct supervision of a licensed CPA.
Pathway 2 (Master's + 1)	Have a master's or more advanced degree in accounting, tax law, economics, finance, business administration, or a law degree from an accredited college or university.	Have one year of accounting experience under the direct supervision of a licensed CPA.
Pathway 3 (Bachelor's + 2)	Have at least a bachelor's degree in any subject from an accredited college or university, and 24 semester hours of coursework in at least 8 of the 10 defined Fields of Study.	Have two years of accounting experience under the direct supervision of a licensed CPA.

*continued on page 3*

\*Although having experience under the direct supervision of a licensed CPA is the most common way applicants meet the work experience requirement, other options are available.

# The Three Pathways to Original NC CPA Licensure, *continued*

## Concentration in Accounting ([21 NCAC 08A .0309](#))

A concentration in accounting is defined as

- at least 30 semester hours, or the equivalent in quarter hours, of undergraduate accountancy courses that include no more than six semester hours of accounting principles and no more than three semester hours of business law; or
- at least 20 semester hours or the equivalent in quarter hours of graduate accounting courses that are open exclusively to graduate students; or
- a combination of undergraduate and graduate courses that would be equivalent to the above.

Accounting courses include introductory, intermediate, and advanced accounting; managerial accounting; business law; cost and fund accounting; auditing; and taxation. Many other courses may be helpful in accounting practice, but do not count toward an accounting concentration.

Examples include business finance, business management, computer science, economics, writing courses, accounting internships, and CPA Exam review courses.

One semester (or quarter) hour of graduate study in accounting is considered the equivalent of one and one-half semester (or quarter) hours of undergraduate study in accounting. Up to four semester hours, or the equivalent in quarter hours, of graduate income tax courses completed in law school may count toward the semester-hour requirement.

If the Board decides that an accounting course repeats material from another course an applicant has already taken, only one of those courses will count toward the required accounting concentration.

An applicant who attended or graduated from a college or university outside the United States must obtain authorization from the Board before having their educational background evaluated by NASBA's International Evaluation Services (NIES) and before submitting a CPA license application to the Board.

## Fields of Study ([21 NCAC 08F .0410](#))

If an applicant for an original NC CPA license does not have a master's or more advanced degree in accounting, tax law, economics, finance, business administration, or a law degree, they must complete at least one three-semester-hour course in at least 8 of the following 10 Fields of Study:

- communications;
- computer technology;
- economics;
- ethics;

- finance;
- humanities/social science;
- international environment;
- law;
- management; or
- statistics.

## Work Experience ([21 NCAC 08F .0400](#))

Individuals using Pathway 1 or Pathway 2 most often meet the work experience requirement by obtaining one year of full-time (or the equivalent) accounting experience under the direct supervision of a licensed CPA. Full-time employment is defined as working 30 or more hours per week for 52 weeks.

Individuals using Pathway 3 will likely meet the work experience requirement by obtaining two years of full-time (or the equivalent) accounting experience under the direct supervision of a licensed CPA.

Under [NCGS 93-12\(5\)](#) an applicant who does not have experience under the direct supervision of a licensed CPA may meet the experience requirement by completing

- Four years of experience teaching accounting in a four-year college or university accredited by one of the regional accrediting associations or in a college or university determined by the Board to have standards substantially equivalent to a regionally accredited institution, or
- Four years of experience in the field of accounting, or
- Four years of experience teaching college transfer accounting courses at a community college or technical institute accredited by one of the regional accrediting associations, or
- Any combination of such experience determined by the Board to be substantially equivalent to the above.

*As part of its regular review of its rules (see Rulemaking Hearing on page 1), the Board is updating 21 NCAC 08 to align with the education and work experience requirements in NCGS 93-12(5), which become effective January 1, 2026.*

*Although the updated rules in 21 NCAC 08 will not take effect until May 1, 2026, the Board will evaluate applications for original North Carolina CPA licensure submitted on or after January 1, 2026, using the education and work experience requirements in NCGS 93-12(5) as it is in effect on January 1, 2026.*





## 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."*

### JEFFERY BRUCE BAKER, #32566 | RAEFORD, 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. Jeffery Bruce Baker, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number #32566 as a Certified Public Accountant.
2. The Respondent is currently the supervising CPA for James F. Baker, CPA, PA ("Respondent Firm").
3. The Board received a complaint from one of the Respondent Firm's clients ("Complainant") alleging that the Respondent had not included taxable income on the Complainant's 2022 tax returns. The Complainant further alleged that the Respondent Firm was not responsive to her inquiries.
4. The Respondent asserts that the underlying income information had not been provided by the Complainant to the Respondent Firm. The Complainant refutes that assertion.
5. The Respondent asserts that, in any event, an amended tax return had been mailed to the IRS by the Respondent Firm.
6. The Board staff requested a copy of the amended return and proof of mailing. The Respondent did not provide a copy of that return or an explanation of why it could not be provided. The Respondent did not provide any verification that the return had been filed or mailed.
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. Per 21 NCAC 08N .0103, CPAs are responsible for the actions taken by their partners, fellow shareholders and employees.
3. The Respondent Firm's inability to provide information substantiating completion of the engagement constitutes a violation of 21 NCAC 08N .0212, which requires CPAs to "undertake only those engagements that the CPA of CPA's firm can expect to complete with professional competence."
4. The Respondent's failure to timely respond to Board inquiries constitutes a violation of 21 NCAC 08N .0206, which requires CPAs to "provide full cooperation with any inquiry made by the Board."
5. 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, Jeffery Bruce Baker, CPA, is hereby censured.
2. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.

# DISCIPLINARY ACTION

## AKILAH SAMEERA WALDROND, #40125 | ALILAH WALDROND CPA PLLC | FUQUAY-VARINA, 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, the Respondent, and the Respondent Firm stipulate to the following:

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

### Late Firm Registration Renewal Order

In accordance with 21 NCAC 08J .0108, all CPA firms are required to register annually with the North Carolina State Board of CPA Examiners. Failure to comply with this requirement, as well as with 08J .0110, may subject the firm and its members to disciplinary action under 21 NCAC 08J .0111.

Pursuant to NCGS 93-12(9)(e), the Board may impose a civil penalty of up to \$100.00 for non-compliance of less than 60 days.

The individual listed below, as the supervising CPA for the respective firm, consented to a \$100.00 civil penalty for failing to timely renew the firm's registration by December 31, 2024, as required.

Vivian Farrington Maness, #18027  
Vivian F. Maness, CPA

# 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:
<b>CORE SECTIONS</b>			
AUD, FAR, REG	12/09/2025-12/31/2025	12/31/2025	01/13/2026
	01/01/2026-01/23/2026	01/23/2026	02/10/2026
	01/24/2026-02/14/2026	02/14/2026	02/24/2026
	02/15/2026-03/09/2026	03/09/2026	03/17/2026
	03/10/2026-03/31/2026	03/31/2026	04/09/2026
	04/01/2026-04/23/2026	04/23/2026	05/07/2026
	04/24/2026-05/16/2026	05/16/2026	05/27/2026
<b>DISCIPLINE SECTIONS</b>			
BAR, ISC, TCP	01/01/2026-01/31/2026	01/31/2026	03/13/2026
	04/01/2026-04/30/2026	04/30/2026	06/16/2026

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

## Celebrating NC CPA Licensure Milestones

At its November 17, 2025, meeting, the Board recognized three CPAs who achieved a remarkable milestone: 55 years of licensure as CPAs in North Carolina. Board President Jodi K. Kruse, CPA, expressed gratitude to Eddie Strange, CPA, Phil Stuart, CPA, and Steve Tinsley, CPA, for their dedication to the profession and their commitment to excellence.



Pictured from left to right: Mr. and Mrs. Strange, David Nance, CPA, the Board's Executive Director, Mr. and Mrs. Stuart, and Jodi K. Kruse, CPA, Board President. Not pictured: Mr. Tinsley, who attended the meeting via Webex.



### Reminder: CPE Deadline Approaching

North Carolina CPAs are reminded that the deadline to complete all required CPE for the 2026-2027 license renewal cycle is December 31, 2025.

Please review the [CPE rules](#) on and refer to the [10-2025 issue of the Activity Review](#) for important details and guidance.

If you cannot meet the CPE requirement by the deadline, be sure to read the article "Requesting a CPA Extension" on page 7 for information on your options.

# Requesting an Extension to Complete the 2025 CPE Requirement

Unexpected events, such as medical issues, accidents, or large-scale emergencies, can disrupt even the most organized CPA's CPE plans. While the Board does not offer exemptions from the [annual CPE requirement](#) (except for inactive and CPA-retired status), it may approve extensions under extraordinary circumstances.

To request an extension to complete the 2025 CPE requirement, a licensee must submit a [Request for Extension to Complete CPE Requirement](#) along with a description of the circumstances and supporting documentation, such as medical records or accident reports. The Board must receive the request, including the form and supporting documents, no later than January 16, 2026.

The Education and Application Committee reviews each CPE extension request based on its individual merits. Approval is not guaranteed, and licensees should continue working to complete any outstanding CPE while their extension request is under review.

When supported by clear, well-documented evidence, the Board may grant extra time to complete the CPE requirement without penalty. An extension to complete the CPE requirement is granted for a specific period, such as 30 days or 60 days. All approved extensions are documented in the Board's records,

and Board staff will audit the licensee's completed CPE to ensure it meets the conditions of the approved extension.

If a licensee does not complete the required CPE, including 50 minutes of regulatory or behavioral professional ethics and conduct offered by a CPE sponsor on the [NASBA National CPE Sponsor Registry](#) before January 1, 2026, and does not plan to complete the requirement, they may request [inactive status](#) or [CPA-retired status](#) any time before June 30, 2026, without penalty.

Alternatively, a licensee may complete the CPE requirement between January 1 and June 30, 2026, and renew their license. If they choose this option, they must be aware that if this is their first missed deadline without an approved extension in a rolling five-year period, they will receive a Letter of Warning and will be subject to a CPE audit for 2025 and 2024.

If this is their second missed deadline without an approved extension in a rolling five-year period, the Board may deny their license renewal.

For questions about the CPE extension request process, please contact [David R. Nance, CPA, Executive Director](#). For general inquiries about the CPE requirements, please contact [Cammie Emery, Licensing Specialist](#).



## CPA Certificate Reclassifications

### Reinstatement

On November 17, 2025, the Board approved the following applications for CPA certificate reinstatement:

Karl H. Graf, #42581	Charlotte, NC
Kimberly Boone Miner, #25551	Charlotte, NC
Lee Ann Musselwhite, #36309	Lumberton, NC
Mariellen Nelis, #26729	Asheville, NC
Joseph Richard Popolizio, #45648	Raleigh, NC

### CPA-retired

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

Billy Gray Combs, #12305	Boone, NC
Marjorie Eggers Dotson, #17397	Lenoir, NC
Rebecca Lynn George, #15920	Durham, NC
Amy Henderson Hayes, #18114	Hudson, NC
Robert Dodd Haynes, #16306	Denver, NC

### Reissuance

In November 2025, the Board approved the following applications for CPA certificate reissuance::

William Kelly Bailey II, #30653	Matthews, NC
Brian Lanier Mattison, #27797	Dallas, TX

### Inactive Status

In November 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

## CPA FIRMS: REGISTRATION RENEWAL DEADLINE IS DECEMBER 31, 2025

All North Carolina CPA firms must complete the annual registration renewal and peer review compliance reporting before January 1, 2026. The renewal must be submitted through the Board's [online portal](#) using the supervising CPA's account.

### What to Know:

- Deadline is December 31, 2025.
- Individual practitioners do not pay a renewal fee.
- A Partnership or a Limited Liability Partnership pays a fee only if the firm has out-of-state partners.
- Only individual practitioners can cancel their firm registration in the portal.

- A Partnership must submit a [written request](#) that the Board cancel the registration.
- A Professional Limited Liability Company or a Limited Liability Partnership must cancel the firm with the [Secretary of State](#) before requesting [in writing](#) that the Board cancel the registration.

**Need to reset your portal account password?** Call us at (919) 733-4222 or (919) 733-1423.

**Need to update the firm's supervising CPA information?** [Email us.](#)

**Need general information about registration renewal or peer review compliance reporting?** Visit the [CPA Firm Registration Renewal and Peer Review Compliance page](#) of the Board's [website](#).

## Congratulations

### CPA CERTIFICATES ISSUED

On November 17, 2025, the Board approved the following applications for NC CPA licensure:

Brittany Ann Adams	Martin David Fish	Anthony James Lopez	Macy Kalynn Reynolds
Cameron Nicolas Arizaga	René Candice Fonte	Emily Lauren Loudon	Thomas Allen Riddle
Auma Asiyo	Call Collins Ford	Vay Chan Ly	Harrison John Rider
Michelle Lee Attreed	Ann Marie Francone	Samuel Andrew Makarov	Katherine Lynne Rincon
April Bryson Bahrs	Allan Burris Franklin III	Lauren Elizabeth Manns	Karelsa Rivera-Velez
Nicole Beasley	Robert Lee Gaddy	Walter Henry Hutaff McEachern	Maddisen Renee Robinson
Riley Lee Benitez	Patrick White Galileo	Ciara Antoinette McFadden	Diane Lee Roeder
Christopher Matthew Bone	Marco Gangarossa	Spenser Ryan McGrath	Oscar Rene Roque Jr.
Patrick Joseph Bradford	Emily Paige Gaskins	Matthew Daniel Mollerus	Lacey Ellen Ross
Christopher Velasco Bragado	Sarah Elizabeth Griffin	Michael Glenn Morgan	Lance Norwood Rowe
Thomas Michael Bridgett	Denise M. Grizzle	Tysheba Lynn Morgan	Catherine Ann Saadat
Arianne S.M. Brown-Stephenson	Nathan Maxwell Hardy	Matthew Dwight Motyka	Sara Louise Schemmel
Violette Dawn Bruchon	Kelly Elizabeth Hayes	Steve Nguyen	Patrick Michael Sharkey Jr.
Bruce Almont Yeh Campos	Kyle Joseph Hayes	Jack Alexander Niemer	Hongyun Shen
Margaret Isabelle Cauley	Lauren Elizabeth Hazard	James Robert Olpin	Garrison Scott Smith
Shiyi Chen	Bryce Patrick Healy	Madeline Helena Oppeltz	Marisa Abbie Soterakis
Latrice Nichole Clark	Randall Glenn Heideman	Amit Vasant Patel	Minori Suzuki
Louisa Victoria Coates	Caryn Henniker	Nancy Kaye Paustian	Molly Caroline Sytz
Rockford James Coble	Casey Banks Lucas Howell	James Anthony Petrolle	Isabella Marie Tarlton
Terrence William Conklin	Mark William Humphrey	Cameron Blake Pierce	Patrick Michael Uhlman
Steven Patrick Dale	Yoshikuni Ide	Stacey Phillips Poteat	John Bryce Vestal
William Bryce Davis	Adriano Kira	Taylor Anne Pulyer	Steve Alan Viscarra
Matthew Evan Deal	Erica Mirella Kowalski	Jamie Nicole Ramirez	Ella Margaret Webster
Madison Jade Demus	Vipin Kumar	Vania Ramos Ponce	Matthew Thomas White
Ciara Devlin	Savannah Pierce Lampley	Elisabeth Lenora Ramsey	Andrew James Williard
Walter Hamm Deyhle	Megan Diane Lewczyk	Melissa Christine Ratcliff	Corban Bryan Wirl
Nicole Kelly Dickson	Lionel Eric Liautaud	Patrick John Ray	John David Zygmontowicz
Douglas R. Dillman	William Read Lockett	Garrett Dell Redford	
Justin James Dodds	Victoria Fay Lohn	Blake Caroline Reynolds	



Congratulations to **John Robert Markel, #8996**, who has been actively licensed as a North Carolina CPA since December 1975.



# State Board of CPA Examiners

## Board Members

Jodi Kruse, CPA  
President

Mickey Payseur, CPA  
Vice President

Ulysses Taylor, CPA, Esq.  
Secretary-Treasurer

Jim Ahler, CAE  
Public Member

Tammy Coley, CPA  
CPA Member

Maria Lynch, Esq.  
Public Member

Dr. Kecia Williams Smith, CPA  
CPA Member

## Staff

Executive Director  
David R. Nance, CPA

Deputy Director  
S. Lynne Sanders, CPA

Staff Attorney  
Frank Trainor, Esq.

## Administrative Services

Felecia Ashe  
Vanessia Willett

Communications  
Lisa Hearne-Bogle

Examinations  
Phyllis Elliott

Licensing  
Alice Grigsby  
Cammie Emery

## Professional Standards

Julia Mayo  
Jeffrey Tankard

## Other

Legal Counsel  
Noel Allen, Esq.



# Dates to Remember

*Dates, times, and locations are subject to change.*

## 2025

- 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

**CONNECT WITH US!**

The North Carolina State Board of CPA Examiners is on [Facebook](#), [LinkedIn](#), [Instagram](#), and [X](#).