



Activity Review

North Carolina State Board of Certified Public Accountant Examiners



1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • nccpaboard.gov • No. 1-2026

Looking Back at 2025

As 2025 ended, the Board reflected on a year filled with meaningful progress. From modernizing licensure to strengthening oversight and deepening engagement, the Board worked to ensure the CPA profession in North Carolina remains strong and adaptable for the future.

Welcoming New Leadership

This year, we welcomed three new Board members: James T. Ahler, CAE; Tammy F. Coley, CPA; and Ulysses Taylor, CPA, Esq. In September, the Board elected new officers: Jodi K. Kruse, CPA, as President; Mickey Payseur, CPA, as Vice President; and Ulysses Taylor, CPA, Esq., as Secretary-Treasurer. Together, this leadership team is committed to guiding the Board with strong governance and thoughtful oversight.

Introducing a New CPA Licensure Pathway

One of the most significant milestones was implementing a third pathway to original CPA licensure, through the Accounting Workforce Development Act. This option expands access while maintaining the rigor and integrity of the CPA credential.

Starting in January 2026, candidates may qualify for original CPA licensure with a bachelor's degree in any discipline, provided it includes, or is supplemented by a concentration in accounting, along with successful completion of the CPA Exam, two years of CPA-supervised experience, and fulfillment of other requirements. This change reflects evolving workforce needs and provides greater flexibility for aspiring CPAs.

Exploring Private Equity Oversight

With growing interest in alternative ownership structures, the Board began reviewing regulatory considerations around private equity investment in CPA firms. This collaborative effort with other Boards of Accountancy underscores our commitment to protecting the public interest while keeping regulations relevant in a changing marketplace.

Reevaluating CPE Requirements

To ensure continuing professional education remains effective and aligned with emerging competencies, we launched a joint task force with the NCACPA. The group is reviewing current standards and best practices to support licensee competence and maintain public trust.

Expanding Engagement

We also strengthened our outreach efforts through on-campus Board meetings and increased student engagement.

In February, the Board met at UNC-Wilmington, and at UNC-Pembroke in September.

The Executive Staff connected with more than 600 college and university students interested in the accounting profession. These initiatives foster collaboration with students, educators, and licensees while raising awareness of the Board's role in protecting the public.



Modernizing Licensing Systems

Finally, we began designing a new user portal, a key step toward expanding online services and improving efficiency. This is a labor-intensive, detail-driven project that will make it easier for applicants and licensees to access the resources they need.

As we move into 2026, the progress made in 2025 positions the Board to continue advancing regulation, oversight, and engagement. Building on this momentum, we remain focused on adapting to an evolving profession while upholding our responsibility to protect the public and support the long-term strength and integrity of the CPA profession in North Carolina.

In This Issue

Summary of Applications Approved in 2025	2
Comments Requested on Proposed Rule Changes.....	3
Final Call for CPE Extension Requests.....	3
Final Deadline for Firm Registration Renewals.....	3
Disciplinary Action	4
CPA Exam Testing and Score Release Dates.....	6
CPA Certificate Issued	8
New CPA Licensure Pathway.....	7
CPA Certificates Reclassifications.....	7

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Summary of Applications Approved

January -December 2025

Overall, 2025 showed clear growth compared to 2024 across all categories. Exam applications approved increased from 2,968 in 2024 to 3,729 in 2025, an increase of 761 applications (about 25.6%). CPA license applications approved rose from 738 to 832, reflecting a gain of 94 approvals (approximately 12.7%). Additionally, the number of CPA firms registered grew modestly from 135 in 2024 to 143 in 2025, an increase of 8 firms (about 5.9%).



Comments Requested on Proposed Rule Changes

On January 21, 2026, the Board conducted a public rulemaking hearing to consider proposed amendments to 21 NCAC 08, *Certified Public Accountants*.

The amendments include updated statutory references and rule history notes, language revisions required by the Office of Administrative Hearings (OAH), and additional changes intended to modernize the Board's rules.

As required, the Board filed a [Notice of Text](#) with the OAH and posted a copy on the [Board's website](#).

Members of the public, including associations or other organizations representing the regulated community, are encouraged to submit written comments supporting or objecting to the proposed rules, in whole or in part.

To be considered by the Rules Review Commission (RRC) of the OAH, comments must address the content of the proposed rules. All comments must be USPS postmarked, delivered, faxed, or emailed no later than 5:00 p.m. on February 13, 2026.

Written comments should be submitted to the Board using one of the following methods:

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
dnance@nccpaboard.gov

Email:

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.

Final Call for CPE Extension Requests

CPAs who did not complete the 2025 CPE requirement by December 31, 2025, and believe they may qualify for a [CPE extension](#) because of extraordinary circumstances should submit their request as soon as possible.

While extensions are not automatic, the Board may consider them when extraordinary circumstances prevented timely completion of the requirement.

To request an extension for the 2025 CPE requirement, a licensee must submit:

- A [Request for Extension to Complete CPE Requirement](#) form,
- A description of the circumstances, and
- Supporting documentation (e.g., medical records or accident reports).

Extension requests are reviewed individually by the Education and Application Committee. Approval is not guaranteed, and licensees should continue completing any outstanding CPE while their request is under review.

Approved extensions are granted for a specific period (such as 30 or 60 days) and are documented in the Board's records.

Board staff will audit the completed CPE to ensure it meets the conditions of the extension.

Please contact [David R. Nance, CPA, Executive Director](#) with specific questions about the CPE extension request process.

A yellow speech bubble graphic with the text "LAST CHANCE" in bold black letters, with an exclamation mark at the end. The bubble has a white border and is set against a background of yellow and orange geometric shapes.

Final Deadline for Firm Registration Renewals

January 31, 2026, is the final deadline for North Carolina CPA firms to complete the annual registration renewal and peer review compliance reporting.

The renewal must be submitted through the Board's [online portal](#) using the supervising CPA's account. If you need help logging in to your account, please contact the Board at (919) 733-4222.

Firms that no longer practice public accountancy in North Carolina must formally cancel their firm registration in accordance with Board requirements. Failure to renew a firm's registration is not equivalent to canceling it.

Pursuant to 21 NCAC 08J .0111, a firm's failure to comply with the requirements of 21 NCAC 08J .0108 or 21 NCAC 08J .0110 may lead to disciplinary action by the Board. Such action may include civil penalties or other remedies permitted under applicable rules and statutes.

If you have questions about firm registration requirements or compliance responsibilities, please navigate to the [CPA Firm Registration Renewal and Peer Review Compliance page](#) on our website, email [Cammie Emery, Licensing Specialist](#), or call the Board office at (919) 733-4222 or (919) 733-1423.



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."

SHARON PEELE, #16138 | BROWN DEDMOND PEELE CPAs | JACKSONVILLE, 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 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 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. 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.

DISCIPLINARY ACTION

LACY M. DRUMMOND, #31273 | RALEIGH, 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. Lacy M. Drummond, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number #31273 as a Certified Public Accountant.
2. The Board received a complaint from an individual ("Complainant") alleging that she had hired the Respondent to prepare her tax return. The tax return had been filed prior to the Complainant providing her written authorization.
3. Per the IRS, tax preparers must receive written authorization from the taxpayer prior to filing that taxpayer's returns.
4. In response, the Respondent asserted she did not prepare the Complainant's tax return and only had brief contact with her after an initial consultation. The Respondent states that the Complainant's tax return was prepared and filed by a non-CPA.
5. The Respondent further asserts that she was not engaged by the Complainant. Rather, the Complainant hired the Respondent's employer, Tall Oak Tax. However, the Respondent recognized that there was no signed engagement letter for the Complainant.
6. The Board finds that the relationship between the Respondent, the Complainant, and Tall Oak Tax is ambiguous. The parties agree that the tax returns were not prepared by the Respondent, but rather by another employee of Tall Oak Tax, Christina Bilgrav. The signature line on the Form 8879 reflects Jackson Hewitt Tax Service as the tax preparer. The payment made by the Complainant was made to Tall Oak Tax.
7. In contrast to the foregoing facts, there is evidence that the Complainant could believe that the Respondent was responsible, at least in part, for the Complainant's tax returns. The invoice for services rendered was issued in the name of "Lacy Drummond, CPA." The invoice was sent via email from "Lacy Drummond on behalf of Lacy Drummond, CPA <REDACTEDFORPRIVACY@taxdome.com>." However, the software program that generated the invoice was set up by the Respondent's employer, Tall Oak Tax Services, LLC d/b/a/ Jackson Hewitt Tax Services, and the Respondent was unaware that she was so designated on the invoice.
8. The Complainant has provided an IRS tax account transcript showing that her taxes were filed on April 22, 2025. She was contemporaneously sent Form 8879 requesting her written authorization to file. Only one of the two taxpayers signed. On May 1, 2025, an email request for authorization was resent from "Christina Bilgrav on behalf of Lacy Drummond, CPA <REDACTEDFORPRIVACY@taxdome.com>."
9. In response to inquiries from the Complainant, Tall Oak Tax employees assured her that, "You did hire professionals.

Lacy and her team, including myself, are all tax accountants with well over 100 years combined experience...."

10. Based on the foregoing, there is sufficient evidence showing that a reasonable client under those circumstances would believe that they had engaged the Respondent or, at the least, received work that was supervised by the Respondent.
11. 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. If the Respondent had filed the Complainant's tax returns prior to receipt of the signed Form 8879, it would constitute a violation of 21 NCAC 08N .0207 and 0212.
3. In this case, it does not appear that the Respondent directly violated those rules. However, per 21 NCAC 08N .0103:

A CPA and CPA firm shall be responsible for assuring compliance with the rules in this Subchapter by anyone who is the CPA's partner, fellow shareholder, member, officer, director, licensed employee, unlicensed employee or agent or unlicensed principal, or by anyone whom the CPA supervises. A CPA or CPA firm shall not permit others (including affiliated entities) to carry out on the CPA's behalf, with or without compensation, acts that if carried out by the CPA would be a violation of these Rules.

4. The Board concludes that the facts set forth above establish that the Respondent allowed herself to be held out in a way that a reasonable client would believe that their taxes were being prepared under the supervision of a licensed CPA.
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, Lacy M. Drummond, 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.

CPA Exam Testing and Score Release Dates

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

Exam Section	Testing Dates	If the AICPA receives your exam data file by*:	Your target score release date is:
CORE SECTIONS			
AUD, FAR, REG	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
	05/17/2026-06/08/2026	06/08/2026	06/16/2026
	06/09/2026-06/30/2026	06/30/2026	07/10/2026
DISCIPLINE SECTIONS			
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. Your Exam can't be scored until the AICPA has received your file from Prometric, the company that administers the Exam.

Successful Uniform CPA Exam Candidates

The following North Carolina candidates passed the Uniform CPA Exam in October 2025:

Kunika Aggarwal	Lauren Catherine Dever	Cameron Noah Ledbetter	Angela Nicole Russo
Dylan Lane Anderson	Allison Dobbins	Andrew James Legge	Kelly Anne Schnitzmeier
Jonssen M Angbetic	Amanda Jo Doyle	Noah George Lessaris	Patrick King Schumacher
Mikaela Erika Austin	Madeline Shea Duggan	Hongji Lin	Andrew Thomas Schwetz
Brendan Matthew Bagwell	Evan Lear Elliott	Britney B. Lopez Cheong	Sarah Elizabeth Severini
Blake Robert Baker	Devyn Alexander Figueroa	Jackson Brian Madonia	Elijah Kolbe Smith
Jake Dallas Bentley	Luke Robert Foster	Amanda Caroline Matthews	Christopher Stephen Sparks
Austin Stuart Bland	Courtney Lynn Fox	Jack Parker McCoy	Sarah Grace Stallings
Sophia Grace Bothof	Danielle Mae Fuller	Andrew Brice McDonald	Michael Jeffrey Steiginga
Matthew Robert Braley	Jesse Andrew Garcia	Aiden Van Cleve Moody	Ai Lynn Tay
Bryson Whitmal Brown	Andrew Medardo Garver	Jacob Benjamin Muller	Lyle Zac Teijen
Christopher Wagner Butz	Rodney Carnell Gillis	Ethan Michael Nardi	Luke Alexander Ward
Zachary Austin Callicutt	Gage Huntley Grady	Jimmy Lee Nguyen	Adam Wilson Wright
Blaine Lawson Campbell	Jacy Drew Heeter	Grayson Howard Nichols	Tanner Thompson Young
Kenneth Henry Campbell IV	Elizabeth Miller Heinze	Anne Amelia Nutter	Xiaojuan Zhong
Sydney Dare Carter	Moira Bridget Houston	Samuel Lee Oglesby	<i>If you are a North Carolina Exam candidate who passed the Exam in October 2025 and your name is not listed above, please contact the Board.</i>
Justyn Tze Wee Chu	Bryan Gregory Jarvis	Daniel Ethan Osborne	
John Fletcher Covington	Matthew Scott Jennings	Julian Rincon Passmore	
James Ferdinand Croom	Kendall Marie Johnson	Joshua Taylor Pope	
Chase Gregory Crump	Amelie Saskia Kenney	Trevor Nathaniel Reed	
Collin Samuel Davis	Blake Avery Kessel	Sophia Reyes	
Walter Harrison Davis	Henry Robert Kunz	Brandon Thomas Roberts	
William David deAndrade	Edward Joseph Laiewski	Jorgen Varg Robertson	

Qualifying for an Original NC CPA License: What's Changed and What Hasn't

Q: Did the new CPA pathway change the requirements to take the CPA Exam?

A: No. The requirements to sit for the CPA Exam as a North Carolina candidate did not change. The new pathway only affects the education and experience requirements for original NC CPA licensure; it does not affect the Exam or reciprocal license requirements.

Q: I don't have a degree in accounting. Can I still apply for licensure?

A: You do not need a degree in accounting to apply for licensure. The minimum education requirement is a bachelor's degree in any subject that includes or is supplemented by a concentration in accounting.

Q: If I'm applying using the new pathway, I don't need to meet the concentration in accounting requirement, right?

A: Regardless of the licensure pathway you choose, you must have a concentration in accounting to qualify for original NC CPA licensure.

Q: Do I really need an extra year of work experience to qualify for an original CPA license?

A: It depends on the pathway you choose. Only the new pathway requires two years of work experience under the direct supervision of a properly licensed CPA. The two existing ("old") pathways still require one year of work experience under the direct supervision of a properly licensed CPA.

Q: I started working for a CPA several years before I decided to pursue a CPA license. If I'm applying for an original license using the new pathway, does that experience still count?

A: Yes, your work experience will count so long as it meets the requirements of work experience described in NCGS 93-12(5)(c).

For a detailed breakdown of the three licensure pathways, please review the information posted on our [website](#).



FYI: CPE AUDIT NOTICES

Individuals who received a Letter of Warning based on the 2024 CPE reported during the 2025–2026 renewal will soon receive a request to submit CPE documentation as part of the CPE audit process. Please do not respond until you receive the official audit request and be sure to submit your documentation by the deadline stated in the request. For details on what to expect and how the audit works, please review this [article on CPE audits](#).

Congratulations

CPA CERTIFICATES ISSUED

On December 15, 2025, the Board approved the following applications for NC CPA licensure:

Christopher Grant Akin	Alexander Owen Forrest	Brandon Eugene Morton	Darrius Jimmy Aaron Shaw
Grayson Paul Albers	Trevor Thomas Grant	Samantha Frances Nelson	Casey Anne Tevlin Shelton
Mazen Nasr Algaradi	Lily Catherine Grissom	Reese Turner Niccum	Sodiq Adeshola Shofoluwe
Duncan M. Anderson	Mattie Lee Hager	Salazaku Lauren Nsiambote	Hammad Siddiqi
Austin Tyler Bailey	Chase Hunter Hartman	Daniel Joseph O'Connor	Bobbi Jo Smith
Josie Eileen Baldwin	Cameron Allen Heath	Paul Landon Owen	Lori Marie Stahlberg
Brandon Michael Bjornson	Erin Nicole Host	Truptiben Vikas Patel	Migael Heine Strydom
Andrew Ryan Bowden	Mindy Minkyung Houts	Evan Michael Payton	Zachary Campbell Suefflow
Matthew Donald Brickle	Grant Alan Jacobson	Laila Mayana Pettigrew	Kristina Swain
Ethan Michael Brotherton	Jessica Marie Kane	Joshua Taylor Pope	Madilyn Lynette Thacker
Audrey Rose Carroll	Allen McLean Kay	Morgan Varee Reinecke	Thomas Luke Whitwell
Sara Kathleen Cauthen	Riley Michael Lagenor	Anna Marie Rigg	Alex Taylor Wiley III
Linwood Allen Cheshire	Jonathan Grant Lewis	Priscilla Naomy Rivera	Brandon Marshall Williams
Francis Chiwanza	Michael Robert Loveland	Roman	Jamie Ann Wilson
Byoungwoo Choi	Jessica Mati Mastor	Jennifer R. Rochevot	Alana Nicole Winfield
Ryan Joseph Conrad	Jack Ryan McGuire	Hunter Alexander Russell	Derek Gregory Winslow
Peter Godwin Davis	Gabriel A. Milla	Steven Charles Saavedra	Michelle Dami Yu
Tara Christine Essey	James Edward Morrison III	Olivia Rose Schwager	

CPA Certificate Reclassifications

Reinstatement

On December 15, 2025, the Board approved the following applications for CPA certificate reinstatement:

Jonathan David Elson, #36653	Harrisburg, NC
Christopher Randolph Harrison, #31866	Cornelius, NC
Timothy James Lawson, #24356	Winston-Salem, NC
Meredith Archerd Miller, #38423	Raleigh, NC
Brett Allen Paduch, #33013	McDonald, TN
George Douglas Rothrock, #24178	Belmont, NC

Inactive Status, *continued*

Stephen Michael Fabian, #25902	Virginia Beach, VA
Keith M. Feuz, #28751	North Myrtle Beach, SC
Karen M. Furstenberg, #30539	Cornelius, NC
Lori Short Grafton, #18123	Durham, NC
Jessica Tatum Guyton, #30492	Wilmington, NC
Paul Haisley, #14511	Charlotte, NC
Morgan Kaye Harris, #42514	Charlotte, NC
Sarah Kate Heidelberg, #29210	Frisco, TX
Carla Furr Hellwig, #34797	Charlotte, NC
Matt Christopher Hinnant, #32535	Emerald Isle, NC
Alan Wood Jackson, #17027	Roseland, VA
William Frank Kauder III, #33064	Greensboro, NC
Ellen Christine Kemmy, 43098	Asheville, NC
Capron Grace Kester, #46401	Youngsville, NC
Mark Charles King #15485	Raleigh, NC
David Stafford Knox, #17654	Bend, OR
Merlin Charles Kreiser Jr., #25700	Winston Salem, NC
Kristin B. Kruger, #31764	Charlotte, NC
Katherine Jean Lemke, #25120	Trinity, NC
Daniel Francis Lisewski, #44116	Clarksville, TN
Alison Danielle Long, #40140	Raleigh, NC
Michelle White Marley, #43774	Roswell, NM
Pamela Gray Matthews, #24799	Watkinsville, GA
Zachary Leigh McCorkle, #35410	Rock Hill, SC
Gregory Edward Morrow, #44017	Statesville, NC
Mason Hiram Mullins IV, #34029	Manakin Sabot, VA
Joseph R. Munday, #29434	Lenoir, NC
Beth L. Pfeiffer, #20747	Wake Forest, NC
Bruce A. Rosenberg, #15508	Charlotte, NC
Scott Robert Saville, #36957	Switzerland
Meredith McDonald Schultz, #39905	Wilmington, NC
Robert Hardee Starling, #21523	New York, NY
Carolyn Denise Sumner, #23219	Youngsville, NC
Chloe Elizabeth Thaeler, #47297	Ponte Vedra Beach, FL
Claire Elizabeth Tinkler, #47038	Long Beach, MS
Richard James Tuggle Jr., #13736	Burlington, NC
Jennifer Meeks Wade, #31873	Goldsboro, NC
Kelly Jeanne Ward, #36513	Raleigh, NC

Inactive Status

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

Michael Linwood Ballard, #33318	Huntersville, NC
Fran Barnes-Melvin, #18987	Raleigh, NC
Julian Bradford Branch, #11698	Palm Beach Gardens, FL
Anne Elizabeth Brown, #41791	Knightdale, NC
Yi-Chun Chung, #34011	Cary, NC
R. Boyd Creasy Jr., #15544	Clemmons, NC
Marjorie L. Dhunjishah, #28096	Falls Church, VA
Christopher Joseph Dominianni, #45227	Monroe, NC
William Edward Eberbach, #34660	Raleigh, NC



State Board of CPA Examiners

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Jeffrey Tankard

Other

Legal Counsel
Noel Allen, Esq.

Dates to Remember

Dates, times, and locations are subject to change.

2026

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
July 3	Office Closed
July 20	Board Meeting, Raleigh
July 31	Final Deadline: 2026-2027 Individual CPA Certificate Renewal



The Board will hold its February 16, 2026, meeting at North Carolina A&T State University in Greensboro. We'll share more information about the meeting on our [website](#) and social media channels. As always, our meetings are open to the public and we encourage you to attend.



Congratulations to Harold Dean Brashear, #9005, and Mitchell Ray Crisp, #9013, who have been actively licensed as North Carolina CPAs since January 1976.

