



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES February 16, 2026

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, CAE; Tammy F. Coley, CPA; Maria M. Lynch, Esq.; and Kecia Williams Smith, Ph.D., CPA.

BOARD STAFF IN ATTENDANCE: David R. Nance, CPA, Executive Director; S. Lynne Sanders, CPA, Deputy Director; and Frank Trainor, Esq., Staff Attorney.

OTHERS IN ATTENDANCE: Noel L. Allen, Esq., Board Legal Counsel; Holly Bazemore, Director of Relationships and Events, NCACPA; Robert Broome, Vice President of Advocacy & Outreach, NCACPA; Nicole R. McCoy, PhD, CPA, CIA, NC A&T State University; Ashlee McLean, Membership & Academic Engagement Coordinator, NCACPA; Lisa A. Owens-Jackson, PhD, CPA, NC A&T State University; Mark Sotichack, CPA, CEO, NCACPA; other students, faculty, and staff from NC A&T State University

CALL TO ORDER: Ms. Kruse called the meeting to order at 10:00 a.m. and stated that with seven Board members in attendance, a quorum was present.

CONFLICT OF INTEREST: Ms. Lynch stated she recused herself from one item on the Professional Standards Committee agenda.

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

MINUTES: Ms. Lynch moved to approve the January 21, 2026, meeting minutes, and Ms. Coley seconded. The motion passed unanimously, with seven votes in favor and none opposed.

FINANCIAL AND BUDGETARY ITEMS: Mr. Ahler moved to approve the January 2026 financial statements, and Mr. Taylor seconded. The motion passed unanimously, with seven votes in favor and none opposed.

LEGISLATIVE AND RULEMAKING ITEMS: Mr. Ahler moved to approve the amendments to 21 NCAC 08, Certified Public Accountants, and Dr. Smith seconded. The motion passed unanimously, with seven votes in favor and none opposed.

NATIONAL ORGANIZATION ITEMS: Mr. Nance provided a summary of the recent work of NASBA's Private Equity Committee, of which he is a member. He noted that a response to the AICPA Ethics Exposure Draft: Revisions Related to Alternative Practice Structures is due by April 30, 2026. A draft response for review and approval will be provided to the Board at its April meeting.

STATE AND LOCAL ORGANIZATION ITEMS: Mr. Nance updated the Board with the efforts to find the best solution for the Board to meet the requirement of validating social security numbers for Exam candidates and licensees.

PROFESSIONAL STANDARDS COMMITTEE REPORT: The Board approved unanimously, with six votes in favor and none opposed, the following Committee recommendations presented by Mr. Payseur:

Case Nos. C2024241 and C2025020 - Mildrid Numbisie Esua - Approve the signed Consent Order. (Appendix I)

Case No. C2025124 - Cynthia Day Collie - Approve the signed Order. (Appendix II)

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

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

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

Shravan Kumar
Matthew Stratford Loosle
Christian Tyler Walker

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

Dylan Lane Anderson
Haley Anne Anderson
Jonssen M. Angbetic
Blake Robert Baker
Jackson Allan Christman
Amanda Jo Doyle
Devyn Alexander Figueroa
Noah Preston Fox
Rebecca Amber Frank
Evan Maxwell Gassman
Preston Lee Giles Jr.
Justin Mahrle Henson
Megan Colette Higgins
Anna Caroline Hodge
Matthew Scott Jennings
Davis Gene Judd
Shravan Kumar
Edward Joseph Laiewski

Andrew James Legge
Matthew Stratford Loosle
Livia Shae Grant Marsden
Marissa Caroline Martin
Amanda Caroline Matthews
Emma Grace McThenia
Richard Tracy Moore
Kaylan Noel Nelson
Nicholas Lathen Osterhoudt II
Julian Rincon Passmore
Akash Umeshkumar Patel
David Sailor Ramos
Brandon Thomas Roberts
Delaney Elizabeth Rust
Kelly Anne Schnitzmeier
Chetna Sharma
Hannah Elizabeth Sherry
Andrew David Smith

Hannah Grace Stafford
Eric Samuel Sunderland
Carter William Terrell
Jared Thomas Triplett
Christian Tyler Walker

Kayla Marie Walter
Jerry Randolph White Jr.
Lucas Alexander Whitesides
Tanner Thompson Young
Joshua Louis Zimmer

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

Laura Marie Tagliere T15475
Michael Timothy Gapen T15476
Christian Hock T15477
Hannah Marie Berriman T15478
Elwood Carroll Tibbs Jr. T15479
Tyeshia Lenea Parker T15480
Matthew Clayton Casey T15481
Reid McHale Mayers T15482
Mary Jane Ngozi Eseadi T15483
Mary Allison Crawford Glenn T15484
Kiersten Ann Keegan T15485
Joyce Lynn Goldenbaum T15486
Cole Alexander Friedfertig T15487
Jennifer Ann Caron T15488
Brittany Nicole Wood T15489
Vladislava Andonova Dimov T15490

Matthew Scott Samson T15491
Barbara Hodgdon T15515
Christopher William Ip T15516
Richard Michael Rezny T15517
Melinda Cooper Bowen T15518
Christina Marie Shea T15519
Laura Marie Paredes T15520
Christopher Alden Gurr T15521
Maya Mae Miles T15522
Peter John Graziano T15523
Eva Le Perla T15524
Ismail Al Issa T15525
Ping Zhu T15526
Edgar Quiroga T15527
Stephen James Kennedy T15528

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

Jennifer Ann Caron
Vladislava Andonova Dimov
Kasey Frances Finnigan
Cole Alexander Friedfertig
Spencer Williams Kayes
Reid McHale Mayers

Robert Samuel Polay
Alexis Alfredo Revelo
Cassandra Elizabeth Rupel
Matthew James Thayer
Jonathan Warren Walls
Brittany Nicole Wood

Application for Reinstatement of CPA Certificate - Approve the following applications for CPA certificate reinstatement:

Saleha Beram Baksh #34602
Antoine Darnell Beck #27664
Andrew Riley Bryson #42189
Jerry Eugene Byrd #20171
Nicholas Kirk Chilcutt #45718

April Holt Henighan #31170
Jonathan Scott Nance #17975
Christopher Stephen O'Connor #29066
Yingna Su #33653

Application for Reissuance of CPA Certificate: Approve the following application for CPA certificate reissuance with a Consent Order:

Michael David Crittenden II #41207

CPE Extension Requests (Approval) - Approve six requests for an extension to complete the 2025 CPE requirement before June 30, 2026, without penalty. One request was conditionally approved; two were approved with a Letter Warning to the CPAs; and three were approved unconditionally.

CPE Extension Requests (Disapproval) - Disapprove two requests for an extension to complete the 2025 CPE requirement before June 30, 2026, without penalty.

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

Kadin Abbas
Tanisha Alcindor
Christopher Alesso
Simone Allen
Robert Amaye-Obu
Francesca Amoni
Laken Appleby
Jonathan Baker
Jennifer Barber
Brian Barlow
Jesus Barrera Mejia
Olivia Beeker
Maxwell Bellone
Jonthan Benthall
James Benton
Anna Bogdan
Cameron Boothby
Connor Bowers
Mackenzie Bowers
Maris Bowlby
Bobbie Bradley
Seamus Brennan
Sierra Brown
Lewis Buckland
Carter Busse
Mauricio Cabrera
Lauren Canto
Nathan Castle
Briauna Catoe
Austin Cave
Brendan Clark

Emily Clark
Deborah Clodfelter
Owen Cochran
Bryan Collins
Emma Collins
Clinton Cram
Samantha Crocker
Brian Dampman
Jack Davison
Wyatt Decanter
Jennifer Deets
Luke DeFranco
Melal Deso
John Dieffenbacher
Jay Dodge
Nathan Dreitlein
Jake Drum
Caleb Edwards
Trenton Edwards
Carson Eldridge
Hannah Ellis
Charlene Etters
John Franklin
Lauren Frye
Amanda Fuller
Kyle Futterman
Travis Gallup
Ava Mae Gangemi
Shan Gao
Robert Garbarz
William Gennett

Emma Gentile	Jaden Jones
Genesis George	Ridge Kaauwai
Dylan Gibbons	Meredith Kaiser
Stephen Gilbert	Carson Kania
Winter Ginocchio	Marian Keim
Lillian Glaser	Anna Kemp
Anderson Goldman	Jieun Kennedy
Daniel Gorodisch	Noah King
Casey Graham	Bradford Kirkland
Catherine Gray	Daniel Knott
Kylee Greene	Daniel Koenigsberger
Claire Gregorio	Alexander Koester
Dreania Gregory	Reilly Kungl
Brittany Grenz	Jacob La Frenz
Paul Griffin	James Lambert
Sydney Griggs	Nesreen Lebeau
Maggie Grondy	Eston Lee
Isabel Grussgott	William Lee
Allison Hajj	Brandon Lilley
Caroline Haller	Samantha Lockamy
Austin Harris	Cooper Lohr
Ellen Harris	Brett Lucius
Adam Harrison	Grayson Lynch
Erik Harvey	Kyle Mabus
Paige Harvey	Janine Mahoney
Josef Hefe	Emily Maida
Elizabeth Helweg	Jessica Mansell
Kooper Hendriks	Patricia Marte Rafael
Aliza Hendrix	Katherine Matthews
William Herman	Christian McCaffrey
Mauro Hernandez	Jennifer McClamroch
Lucas Hicks	Macy McDaniel
Michael Ho	Erica McDermott
Katherine Hodges	Elizabeth McDonnell
Logan Hollingsworth	Caroline McMullan
Sarah Honeycutt	Ashley Meacham
Cooper Hough	Hsae Meh
Natalie Hudson	Jacob Meier
Ruth Innocent	Phillip Mendoza
Zakaryah Jaghman	Alexander Mize
Zachary Jagielski	Brylee Montanari
Christian Jeffries	Ashley Montanez
Lily Johnson	Luke Natenstedt
Alec Johnston	Callie Neff
Alicia Jones	Drake Nereu
Dylan Jones	Rachel Nguyen

Hemangini Parmar
Ritika Patel
Katelyn Pearson
Robert Peaseley
Elizabeth Pena
Marshall Pile
Mabry Platt
Caleb Prado
Jason Praefcke
Emma Puckett
Carly Purgason
Mansi Pusalkar
Ashley Quintanilla
Ravshan Rasuli
Ahren Rau
Leonora Reader
Vida Reese
Zachary Rennie
Joshua Reynolds
Caroline Richardson
Jesse Riehm
Candance Ring
Matthew Ritch
Isaac Roberts
Chester Robertson
Duncan Robertson
Emily Robinson
William Robinson
Leanne Rupp
Bradley Russell
Toni Anne Russell
Gabriel Salinas
Lokesh Satyal
Jennifer Schafrath
Beejal Shah
Priyanka Sharma
Alexandra Sheppard
Cassandra Shortman
Samuel Skaarup
Lillian Smith

Noah Smith
Darren Stillwell
Samuel Straw
Gus Svendsgaard
John Tessmann
Ebony Therrier
Karlee Thomas
Nicholas Thompson
Patrice Thompson
Seth Tomalis
Duy Tran
Michael Tubbs
Segilola Udofia
Ella Underwood
Yaritz Ventura
Ashlyn Vincent
Xiaoya Wang
Jace Ward
Baxter Westover
Jack Wharton
Joshua Whitsett
Wesley Wilder
Andrew Willett
Ashlyn Williams
Zachary Williams
Amberlie Wilson
Bray Woodard
Amy Wright
McKinley Wyrick
Heyi Xu
Li Xu
Brandon Yarusinsky
Efrem Yates
Iryna Yeremeichuk
Molly Zazzaro
Neftali Zelaya
Helen Zhang
Yanbing Zhang
Sulan Zhu

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

MK CPA Firm, PC

Late Firm Registration Renewal - Approve referring the following firm to the Professional Standards Committee for submitting a firm registration renewal less than 60 days after the deadline:

Robert G. Merz, CPA, P.A

Miscellaneous - Approve a CPA's request to count CPE earned through the AARP Foundation Tax-Aide Program toward their annual CPA requirement.

AUDIT COMMITTEE: The Board unanimously approved, with seven votes in favor and none opposed, the Committee's recommendation, presented by Dr. Smith, to extend the audit services contract with Bernard Robinson & Company, LLP, for an additional year. This extension will cover the Board's audit for the upcoming fiscal year ending March 31, 2026.

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the January 2026 operational metrics and the January 2026 Executive Staff Report.

PRESENTATION BY NC A&T STATE UNIVERSITY: Dr. Smith, Dr. McCoy, and Dr. Owens-Jackson shared information about the Department of Accounting and Finance at NC A&T State University. As Dean of the Willie A. Deese College of Business and Economics, Dr. Smith shared student accomplishments at NCA&T. Dr. Owens-Jackson highlighted the Department of Accounting and Finance's vision and mission and presented enrollment trends. Dr. McCoy provided program highlights of the Master of Accountancy Program.

RECOGNITION OF NC CPA LICENSURE MILESTONES: Ms. Kruse instructed the staff to send a Certificate of Recognition to the following individuals who achieved 50 or more years of North Carolina CPA licensure in February 2026:

Name	Years of Licensure
Dennis J. Swanick, #9212	50
William Temple Allen, #7092	53
Lloyd Ray Moody, #7116	53
Thomas Rudolph Smith, #7118	53
Hilton Wayne Comstock, #5131	54
William Hall Formy-Duval, #5132	54
Arthur Coburn Farley III, #4157	55
Thomas Eugene Hastings, #4160	55
Joseph Edward Hahn, #3088	58
Wayne Clifford Curry, #3099	58
Rea Franklin Miller Jr., #3104	58
Donnie Lee Heath, #3121	58
Joseph Waters Pegram, #3127	58

PUBLIC COMMENTS: Mr. Sotichack provided a summary of the NCAPA's recent and upcoming activities.

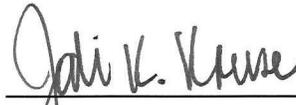
ADJOURNMENT: Mr. Taylor moved to adjourn the meeting at 11:26 a.m., and Mr. Ahler seconded. The motion passed unanimously, with seven votes in favor and none opposed.

Respectfully submitted:

A handwritten signature in black ink, appearing to read 'D.R. Nance', written over a horizontal line.

David R. Nance, CPA
Executive Director

Attested to by:

A handwritten signature in black ink, appearing to read 'Jodi K. Kruse', written over a horizontal line.

Jodi K. Kruse, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s C2024241, C2025020

IN THE MATTER OF:
Mildrid Numbisie Esua, CPA, #39863
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 the Respondent stipulate to the following:

1. Mildrid Numbisie Esua, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number #39863 as a Certified Public Accountant.
2. The Board received complaints from two of the Respondent’s clients.
3. In the first case, Case #C2024241, the Complainant made numerous allegations, including the allegation that the Respondent prepared and completed his tax returns without his permission.
4. In response to C2024241, the Respondent has admitted that written confirmation was not received from the client prior to filing his corporate tax returns. She asserts that verbal confirmation was received.
5. In the second case, Case #C2025020, the Complainant alleges that the Respondent provided her with draft tax returns that were erroneous. Specifically, she asserts that the Respondent refused to treat a rollover as a non-taxable event because of the code provided on the 1099-R.
6. The Respondent’s prior communications to the Complainant and her responses to the complaint reflect a general misunderstanding of the tax code as it relates to IRA rollovers.
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.

Consent Order 2
Mildrid Numbisie Esua, CPA

2. The aforementioned allegations, if proven at hearing, could constitute violations of 21 NCAC 08N .0212 and .0207.
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, Mildrid Numbisie Esua, 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.
3. For the years 2025 and 2026, as part of her annual CPE requirement, the Respondent shall document that she, and each of her staff, has taken a minimum of at least eight hours of tax CPE.

CONSENTED TO THIS THE 21 DAY OF January, 2026.
(Day) (Month) (Year)
Mildrid N Esua
Respondent

APPROVED BY THE BOARD THIS THE 16 DAY OF February, 2026.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Jodi K. Kruse
President

NC BOARD OF
JAN 23 2026
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025124

IN THE MATTER OF:

Cynthia Day Collie, CPA, #31311
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. Cynthia Day Collie, CPA (hereinafter "Ms. Collie"), is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Collie failed to timely renew the annual firm registration for Cynthia Day Collie, 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. Collie's infraction was for a period of less than sixty (60) days, the appropriate penalty is one hundred dollars (\$100).
4. Ms. Collie 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. Collie's payment as full resolution of the aforementioned rules violation.

This the 16 day of February, 2026.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Julie K. Krause
President