



# 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. 3-2026

### New Board Portal Launches April 13, 2026

On April 13, 2026, the Board will launch an improved online portal designed to make it easier for Exam and license applicants, licensees, and CPA firms to manage applications, licenses, and CPA firm registration renewals.

#### Manage Applications and Renewals in One Place

Users will be able to complete and track applications and renewals through the portal, including:

- Initial and re-Exam applications,
- Original and reciprocal license applications,
- License reinstatement applications,
- Individual CPA license renewals, and
- Firm registration renewals.

#### Enhanced Security

The portal includes enhanced security features to protect user information, including:

- CAPTCHA verification to prevent automated access, and
- Two-factor authentication (2FA) for additional account protection.

#### New Login Required

When the portal launches on April 13, 2026, current users will need to create a new login because usernames and passwords from the existing system will not be transferred.

Since the annual certificate renewal period opens on the same day as the portal launch, licensees must create a new login to access the system and complete the renewal.

Because current Exam candidates and license applicants have information in the system, but do not have login credentials, they must create a login to access their accounts when the new portal opens.

Individuals who have never applied to the Board for the Exam or a CPA license will need to create a login for the new portal.

After creating a login, they will enter personal information such as their name, address, date of birth, and Social Security number to set up an account, and then they can complete an Exam or a CPA license application.

The new portal allows users to log in with an existing Gmail, Apple, Microsoft, or LinkedIn credential. If someone prefers, they can create a username and password instead of using one of those accounts.

Staff will be available to help users who need assistance creating a log in.

#### Built-In Communication Center

The Communication Center will provide a central place for users to receive

important updates, including:

- CPA certificate and firm registration renewal reminders,
- Application completion reminders,
- Reminders to complete outstanding application requirements, and
- Other notices from the Board.

Users will receive an email or text notification when a message is available. Messages will remain in the portal until deleted.

#### Improved Firm Management

Firm supervisors will be able to designate an authorized representative within the portal who can

- Update firm information, and
- Complete firm registration renewals.

Designating an authorized representative enhances a firm's ability to handle administrative tasks more efficiently.

#### More Information Coming Soon

The Board will share additional details in the coming weeks about accessing the new portal, creating a login, and navigating the new system.

Instructions and updates will be posted on the Board's website and distributed by email to current applicants and licensees.

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# Thinking About CPA-Retired Status?

## What North Carolina Licensees Need to Know

North Carolina CPAs who are stepping away from the practice of public accountancy may request CPA-retired status, allowing them to retain a connection to the CPA credential while no longer practicing.

Under [21 NCAC 08J .0112](#), an individual on active status may apply for CPA-retired status by confirming that they will no longer perform services defined as the practice of accountancy under [21 NCAC 08A .0307\(2\)](#), subject to limited exceptions; submitting the required application, and consenting to the continued regulatory authority of the Board.

### Limited Services Are Permitted

A CPA-retired individual may:

- Prepare personal income tax returns without compensation for themselves and members of their immediate family (defined as spouse, domestic partner, parent, child, sibling, stepparent, parent-in-law, stepchild, child-in-law, grandparent, grandchild, sibling-in-law, or legal dependent); and
- Provide uncompensated tax preparation services through public service programs, such as the Volunteer Income Tax Assistance (VITA) program.

While individuals on this status may receive compensation for services that do not constitute the practice of accountancy as defined by the rules, they may not perform any prohibited services regardless of compensation.

### Most Accounting Services Are Prohibited

All other services that fall within the definition of the practice of accountancy, including but not limited to, tax, accounting and bookkeeping, attest and assurance, consulting, and management advisory services, are prohibited, whether performed for compensation or on a volunteer basis.

Individuals on CPA-retired status may not present themselves to the public as an active CPA.

This includes, but is not limited to LinkedIn profiles, résumés, curricula vitae, websites, and email addresses.

Instead, they should use the designation “CPA-retired” in accordance with Board rules.

### Annual Renewal Still Required

Although CPA-retired status holders are exempt from the Board’s Continuing Professional Education (CPE) requirements, they must still renew their certificate each year by:

- Confirming or updating their personal information,
- Paying the \$60 renewal fee, and
- Answering the required moral character questions.

Failure to renew the certificate or request inactive status by June 30 may result in CPA certificate forfeiture.

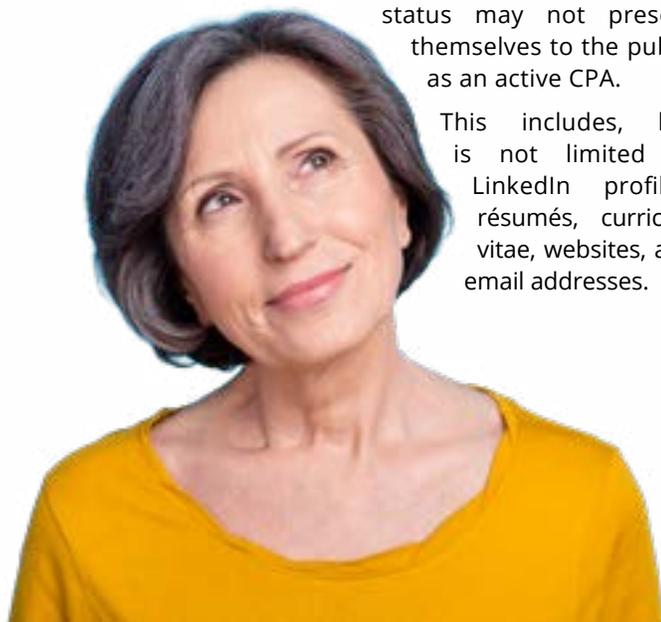
### When to Request CPA-retired Status

Although CPA-retired status can be requested at any time during the year, timing is important during the April through June certificate renewal period.

If a licensee [submits a request for CPA-retired](#) status during the renewal period, the Board must approve the request before the licensee can renew their license. This is because renewal requirements differ for active and CPA-retired licensees, and the staff must ensure the correct renewal is in the system.

CPAs should give the Board staff sufficient time (at least 10 business days) to review, approve, and process the application. Status changes are not automatic and will not be processed without the required application and attestations.

Additional information about CPA-retired status is available in this [FAQ](#). Please contact the [Licensing Staff](#) with questions about requesting CPA-retired status.



## CPA Certificate Renewal Period Opens April 13, 2026

The 2026–2027 CPA certificate renewal period kicks off on April 13, 2026, the same day the new portal goes live.

Since renewals will be processed through the new portal, all CPAs will need to create a login for the new portal to complete their renewal.

The renewal will follow the familiar process, including confirming or updating your contact and employment information, [reporting CPE completed](#), answering moral character questions, and paying the \$60 renewal fee.

We’ll share more information on the 2026-2027 individual certificate renewal on the website, in the *Activity Review*, and by email, after the renewal opens on April 13, 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."

### BRIAN DOUGLAS HENDERSON, #22176 | CONCORD, NC

**THIS CAUSE** coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on January 21, 2026, that:

#### FINDINGS OF FACT

1. The Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over the Respondent and the subject matter of this action.
3. The Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service.
4. Venue is proper, and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. The Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. The Respondent was not present at the Hearing and was not represented by counsel.
7. 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.
8. 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.
9. 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.

10. Subsequent to the initial complaints that resulted in letters of warning, the Board received two new complaints from clients who experienced similar circumstances. Those complaints were designated as C2025066 and C2025103.
11. The Respondent became unresponsive to the Board staff's communications during the course of those two cases despite repeated attempts to contact him through email, regular mail, certified mail, and telephone.
12. The Respondent never addressed the allegations set forth by the Complainants in the new complaints.

#### CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code. Pursuant to N.C. Gen. Stat. §93-12(9), the Board has the authority to impose discipline upon the Respondent and the Respondent's certificate and to impose civil monetary penalties.
3. The Respondent's failure to perform his engagements with his clients, despite having received payment for those engagements, constitutes a violation of 21 NCAC 08N .0212 (Competence).
4. The Respondent's failure to timely respond to the Board's inquiries constitutes a violation of Rules 21 NCAC 08N .0206 (Cooperation with Board Inquiry).

**BASED ON THE FOREGOING**, the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to the Respondent, Brian Douglas Henderson, is hereby permanently revoked.
2. The Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this State either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall the Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.



## DISCIPLINARY ACTION

### MILDRID NUMBISIE ESUA, #39863 | GREENSBORO, 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. 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.

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.



Congratulations to the following individuals who have been actively licensed as North Carolina CPAs since March 1976:

- Stephen Paulk Epperson, #9260
- Michael Wilson Henry, #9266
- Donald Michael Payseur, #9244
- Samuel Albert Rhyne III, #9245
- Clarence Eugene Ridenhour Jr., #9246
- Janice Lee Steede, #9276
- Lawrence Certain Turner, #9256



## DISCIPLINARY ACTION

### GINGER TOLLEY LEVINSON, #22396 | GINGER T. LEVINSON, CPA, PA CLAYTON 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. Ginger Tolley Levinson, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 22396 as a Certified Public Accountant.
2. Ginger T. Levinson, CPA, PA (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 December 23, 2024. The peer review report was for the period ended November 30, 2023.
4. The peer review report noted that for a review engagement, the Respondent Firm did not document materiality as required by professional standards, and for a compilation engagement, the Respondent Firm did not present the statements of cash flow or functional expenses, and the accountant's report did not report on the omissions.
5. The Respondent Firm completed corrective actions suggested by the North Carolina Peer Review Committee.
6. In August 2025, the Board staff discovered the failed report while reviewing the AICPA Facilitated State Board Access ("FSBA") website.
7. The Respondent Firm had not provided the Board with a package that included the Peer Review Report, Letter of Response, and Final Letter of Acceptance for all failed and second passed with deficiencies reports issued by a peer review program within sixty (60) days of the date of the Final Acceptance Letter as required by 21 NCAC 08M .0106(a)(4) for all failed peer reviews.
8. 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 constitutes a violation of 21 NCAC 08N .0212 (Competence), .0404 (Accounting and Review Services Standards), and .0406 (Standards for Attest Engagements).
3. The Respondent's failure to timely report the results of the Respondent Firm's 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, Ginger Tolley Levinson, CPA, is hereby censured.
2. The Respondents shall pay a one thousand dollar (\$1,000) civil monetary penalty, to be remitted with this Consent Order.
3. All professional staff in the Respondent Firm that work on review engagements shall participate in at least four (4) hours of continuing professional education covering SSARS engagements annually until the Respondent Firm receives a pass or pass with deficiencies peer review report.

## 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](#).

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	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
	07/01/2026-07/23/2026	07/23/2026	08/07/2026
<b>DISCIPLINE SECTIONS</b>			
BAR, ISC, TCP	04/01/2026-04/30/2026	04/30/2026	06/16/2026
	07/01/2026-07/31/2026	07/31/2026	09/11/2026
	10/01/2026-10/31/2026	10/31/2026	12/15/2026

\*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.

## Congratulations

### CPA CERTIFICATES ISSUED

On February 16, 2026, the Board approved the following applications for NC CPA licensure:

Haley Anne Anderson  
Dylan Lane Anderson  
Jonssen M. Angbetic  
Blake Robert Baker  
Jennifer Ann Caron  
Jackson Allan Christman  
Vladislava Andonova Dimov  
Amanda Jo Doyle  
Devyn Alexander Figueroa  
Kasey Frances Finnigan  
Noah Preston Fox  
Rebecca Amber Frank  
Cole Alexander Friedfertig  
Evan Maxwell Gassman  
Preston Lee Giles Jr.

Justin Mahrle Henson  
Megan Colette Higgins  
Anna Caroline Hodge  
Matthew Scott Jennings  
Davis Gene Judd  
Spencer Williams Kayes  
Shravan Kumar  
Edward Joseph Laiewski  
Andrew James Legge  
Matthew Stratford Loosle  
Livia Shae Grant Marsden  
Marissa Caroline Martin  
Amanda Caroline Matthews  
Reid McHale Mayers  
Emma Grace McThenia

Richard Tracy Moore  
Kaylan Noel Nelson  
Nicholas L. Osterhoudt II  
Julian Rincon Passmore  
Akash Umeshkumar Patel  
Robert Samuel Polay  
David Sailor Ramos  
Alexis Alfredo Revelo  
Brandon Thomas Roberts  
Cassandra Elizabeth Rupel  
Delaney Elizabeth Rust  
Kelly Anne Schnitzmeier  
Chetna Sharma  
Hannah Elizabeth Sherry  
Andrew David Smith

Hannah Grace Stafford  
Eric Samuel Sunderland  
Carter William Terrell  
Matthew James Thayer  
Jared Thomas Triplett  
Christian Tyler Walker  
Jonathan Warren Walls  
Kayla Marie Walter  
Jerry Randolph White Jr.  
Lucas Alexander Whitesides  
Brittany Nicole Wood  
Tanner Thompson Young  
Joshua Louis Zimmer

# CPA Certificate Reclassifications

## Reinstatement

On February 16, 2026, the Board approved the following applications for CPA certificate reinstatement:

Saleha Beram Baksh, #34602	Alpharetta, GA
Antoine Darnell Beck, #27664	Pfafftown, NC
Andrew Riley Bryson, #42189	Pittsboro, NC
Jerry Eugene Byrd, #20171	Graham, NC
Nicholas Kirk Chilcutt, #45718	Matthews, NC
April Holt Henighan, #31170	Indian Land, SC
Jonathan Scott Nance, #17975	Burlington, NC
Christopher Stephen O'Connor III, #29066	Warrington, PA
Yingna Su, #33653	Waxhaw, NC

## Reissuance

In February 16, 2026, the Board approved the following application for CPA certificate reissuance:

Michael David Crittenden II, #41207	Franklin, MA
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## CPA-retired

In February 2026, the Board approved the following applications for CPA-retired status:

Teresa Smith Dodd, #19832	Cary, NC
Ronald Jeremy Hopkins, #37548	Charlotte, NC
Glen B. Hubbard #32480	Clemmons, NC
Tracey Flynn Martin #16012	Kure Beach, NC
Daniel J. McCarty #24920	Wake Forest, NC
Brian Douglas McCready, #26473	Charlotte, NC
Jeffery Lee Odom, #13158	Apex, NC
Thomas Owen Ponsonby, #15212	Charlotte, NC
Walter Credle White Jr., #16426	Charlotte, NC

## Inactive Status

In February 2026, the Board approved the following applications for inactive status:

William Kelly Bailey II, #30653	Matthews, NC
Keri Elise Carnes, #46517	Durham, NC
Susan Miller Cole, #16007	Cornelius, NC
Gregory James Favre-Bulle, #47691	Garner, NC
Annette M. Fischer, #34524	Cary, NC
Samuel Wade Furches III, #16733	Salisbury, NC
Janet Willard Holbrook, #14399	Greensboro, NC
Anna Jane Johnson, #42792	Washington, NC
Karen M. Livingstone, #43280	Shallotte, NC
Barbara R. McConnell, #22608	Lancaster, SC
Mark Frederick Miller, #24363	Winston Salem, NC
Jeanne Fesperman Morrisette, #14007	Murrells Inlet, SC
Dylan Mark Prince, #43004	Matthews, NC
Ronald David Sass, #39342	Gettysburg, PA
Linda Bray Smith, #25164	Burlington, NC

# On Campus: North Carolina A&T State University

On February 16, 2026, the Board met at NC A&T State University, where members and staff enjoyed meeting the next generation of CPAs. Board member Dr. Kecia Williams Smith, CPA, serves as the University's Dean of the Deese College of Business and Economics.



Dr. Smith (L) and Jodi Kruse, CPA, Board President (R)



Faculty, staff, and students attended the meeting.



Our "Speaking the Language of Business" banner was a popular place for photos.



## State Board of CPA Examiners

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Tammy Coley, CPA  
CPA Member

Maria Lynch, Esq.  
Public Member

Dr. Kecia Williams Smith, CPA  
CPA Member

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Cammie Emery

Professional Standards  
Julia Mayo  
Jeffrey Tankard

### Other

Legal Counsel  
Noel Allen, Esq.

Did You Know? The Board was created on March 12, 1913.

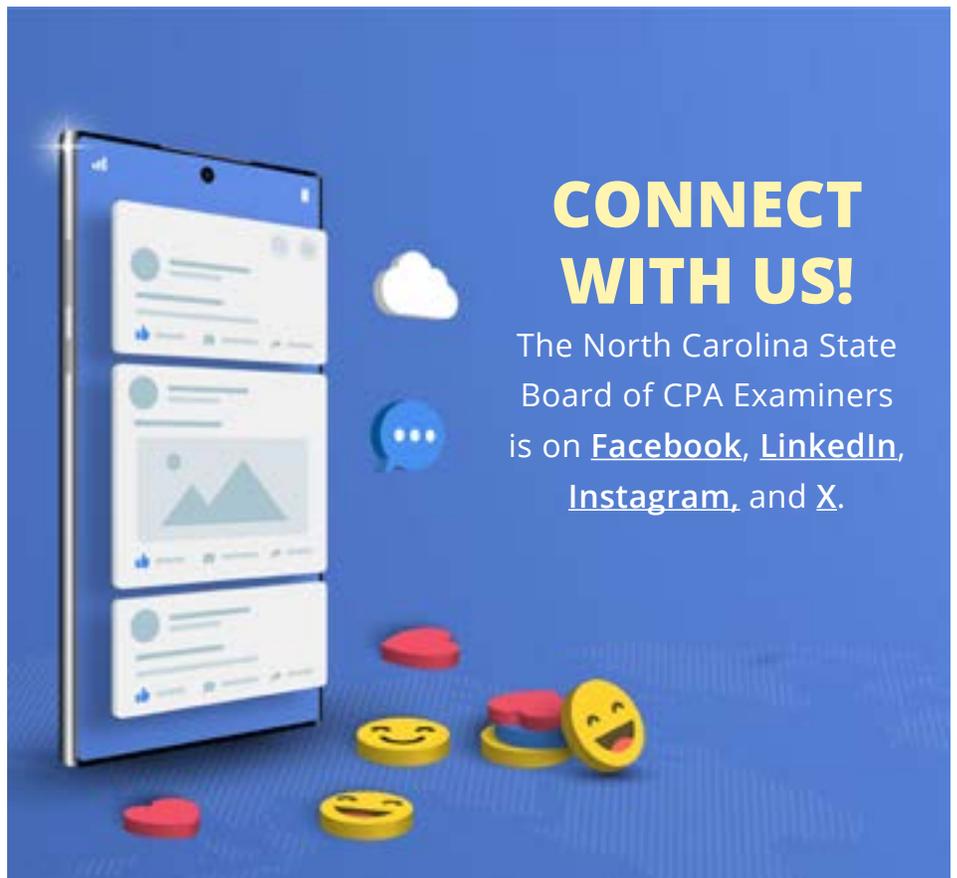


## Dates to Remember

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

### 2026

April 13	Launch of New Board Portal
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
Aug. 17	Board Meeting, Raleigh
Sept. 7	Office Closed
Sept. 23	Board Meeting, Elon University



## CONNECT WITH US!

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