



# North Carolina State Board of Certified Public Accountant Examiners

## Public Session Agenda

March 16, 2026

10:00 a.m.

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### I. Administrative Items

- A. Call to Order
  - 1. **Conflict of Interest Disclosure:** *Under North Carolina General Statute 138A-15(e), every Board member must avoid conflicts of interest and the appearance of conflicts. Does any Board member have a known conflict of interest or appearance of conflict regarding any matter coming before the Board today? If so, please identify the conflict or appearance of conflict and abstain from participating in that matter.*
- B. Welcome and Introduction of Guests
- C. Approval of Agenda **(ACTION)**
- D. Minutes **(ACTION)**
- E. Financial/Budgetary Items
  - 1. February 2026 Financial Statements **(ACTION)**
- F. Election of 2026-2027 Officers **(ACTION)**

### II. Legislative & Rulemaking Items

- A. Update on the Status of Periodic Rules Review **(FYI)**

### III. National Organization Items

- A. NASBA Committee Updates **(FYI)**
- B. NASBA 2026 Committee Interest Period **(FYI)**
- C. AICPA Ethics Exposure Draft Response: Revisions Related to Alternative Practice Structures **(FYI)**

### IV. State & Local Organization Items

- A. Social Security Number Verification Requirement **(FYI)**

### V. Committee Reports

- A. Professional Standards Committee **(ACTION)**
- B. Professional Education and Applications Committee **(ACTION)**
- C. Strategy Committee Report **(ACTION)**
- D. Personnel Committee Report **(ACTION)**

### VI. Executive Staff and Legal Counsel Report

- A. Operational Metrics **(FYI)**
- B. Executive Staff Report **(FYI)**

### VII. Recognition of NC CPA Licensure Milestones

### VIII. Public Comments

### IX. Closed Session

### X. Adjournment



## North Carolina State Board of Certified Public Accountant Examiners

### PUBLIC SESSION MINUTES 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 Soticheck, 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:

<b>Name</b>	<b>Years of Licensure</b>
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:

Attested to by:

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David R. Nance, CPA  
Executive Director

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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

**Financial Highlights**  
**For the Eleven Month Period Ended February 28, 2026**  
**Compared to the Eleven Month Period Ended February 28, 2025**

	Budget Var.	Feb-26	Feb-25	Inc. (Dec.)
<b>Total Revenue</b>	\$ 385,911.54	\$ 3,335,347.13	\$ 3,015,858.68	\$ 319,488.45
■ <b>Total Operating Revenue</b>	\$ 391,137.59	\$ 3,206,502.31	\$ 2,871,301.10	\$ 335,201.21
❖ <b>Total Net Non Operating Revenue</b>	\$ (5,226.05)	\$ 128,844.82	\$ 144,557.58	\$ (15,712.76)
○ <b>Total Expenses</b>	\$ 148,243.11	\$ 2,980,949.26	\$ 2,653,339.76	\$ 327,609.50
<b>Increase(Dec.) Net Assets for Period</b>		\$ 354,397.87	\$ 362,518.92	\$ (8,121.05)
<b>Total Checking and Savings</b>		\$ 1,803,291.84	\$ 1,654,779.68	\$ 148,512.16
<b>Total Assets</b>		\$ 5,728,929.19	\$ 5,096,850.42	\$ 632,078.77
<b>Full-Time/Part-time Employees</b>		11/0	11/0	

**Budget:**

- Operating revenue was \$391,000 over budget. Exam fee revenue up (+\$375k). Firm fee revenue up (+\$8k) and miscellaneous revenue is up (+\$7k).
- ❖ Non-Operating revenue was \$5,000 under budget due to lower recognized interest income offset by increased other revenue items such as rent.
- Expenses were over budget by \$148,000. Key variances individually were increased exam costs (+\$242k) and increased office expense (+\$22); offset by reduced operational expenses including legal expense (-\$15k), board travel and per diem (-\$12k), and salary/benefit expense (-\$73k).

**Actual:**

- Total operating revenue increased from prior year by \$335,000. Increase related to increased exam fee revenue (+\$314k), certificate fees (+\$10k), firm renewal fees (+\$6k), and misc revenue (+\$5k).
- ❖ Total net non-operating revenue decreased this period compared to prior by \$16,000 due to decreased interest income.
- Total expenses increased from prior period by \$328,000. The increase can be explained by higher exam fees (+\$317k), office expenses (+\$19), and postage (+\$11k); offset by lower salary expenses (-\$15k).

# North Carolina State Board of CPA Examiners

## Statement of Net Position

As of February 28, 2026

	TOTAL	
	AS OF FEB 28, 2026	AS OF FEB 28, 2025 (PY)
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
1020 Truist Checking Acct	134,164.40	37,812.03
1021 Truist Savings Account	5,081.04	5,080.56
1023 Truist Disciplinary Clearng Acct	1,000.00	0.00
1030 Truist Payroll Acct	257.35	100.00
1076 Pinnacle - MMA	1,236,515.49	1,197,556.83
1078 Pinnacle - ICS	426,273.56	414,230.26
<b>Total Checking/Savings</b>	<b>\$1,803,291.84</b>	<b>\$1,654,779.68</b>
Other Current Assets		
1050 CD Investments - Current	0.00	350,000.00
1110 Accrued CD Interest	0.00	3,340.34
1120 Accounts Receivable	114.28	0.00
1130 Lease Receivable - Current	50,350.00	50,362.00
1160 Prepaid Expenses	12,362.23	10,404.71
<b>Total Other Current Assets</b>	<b>\$62,826.51</b>	<b>\$414,107.05</b>
<b>Total Current Assets</b>	<b>\$1,866,118.35</b>	<b>\$2,068,886.73</b>
Fixed Assets		
1300 Building	985,976.03	985,976.03
1305 Land	300,000.00	300,000.00
1310 Furniture	61,443.00	61,443.00
1320 Equipment	138,723.38	150,881.45
1325 Data Base Software	212,588.10	180,336.18
1330 Capital Improvements	163,679.96	163,679.96
1335 GL Software Subscription	122,513.00	279,684.00
1390 Accumulated Depreciation	-1,022,738.63	-964,561.67
1395 Amortization of GL Software	0.00	-197,369.00
<b>Total Fixed Assets</b>	<b>\$962,184.84</b>	<b>\$960,069.95</b>
Other Assets		
1080 Wells Fargo Advisors Investment	2,342,109.00	1,632,978.00
1081 Raymond James Investment	448,649.00	430,623.74
1180 Lease Receivable - LT	109,868.00	4,292.00
<b>Total Other Assets</b>	<b>\$2,900,626.00</b>	<b>\$2,067,893.74</b>
<b>TOTAL ASSETS</b>	<b>\$5,728,929.19</b>	<b>\$5,096,850.42</b>

# North Carolina State Board of CPA Examiners

## Statement of Net Position

As of February 28, 2026

	TOTAL	
	AS OF FEB 28, 2026	AS OF FEB 28, 2025 (PY)
<b>LIABILITIES &amp; NET ASSETS</b>		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2005 Due to Exam Vendors	422,091.39	250,364.41
2011 Accounts Payable Other	2,500.00	2,500.00
2013 GL Software Subscription Payable	122,513.00	82,315.00
2015 Compensated Absences - Current	48,461.17	42,115.17
<b>Total Other Current Liabilities</b>	<b>\$595,565.56</b>	<b>\$377,294.58</b>
<b>Total Current Liabilities</b>	<b>\$595,565.56</b>	<b>\$377,294.58</b>
Long-Term Liabilities		
2020 Compensated Absences - LT	93,478.27	95,939.27
2310 Deferred Inflow of Resources	160,218.00	54,654.00
<b>Total Long-Term Liabilities</b>	<b>\$253,696.27</b>	<b>\$150,593.27</b>
<b>Total Liabilities</b>	<b>\$849,261.83</b>	<b>\$527,887.85</b>
Net Assets		
3010 Net Assets Invest in Cap Assets	962,184.84	960,069.95
3020 Designated for Capital Assets	100,000.00	100,000.00
3031 Designated-Operating Expenses	300,000.00	300,000.00
3040 Designated for Litigation	1,000,000.00	1,000,000.00
3900 Net Assets Undesignated	2,163,084.65	1,846,373.70
Change in Net Assets	354,397.87	362,518.92
<b>Total Net Assets</b>	<b>\$4,879,667.36</b>	<b>\$4,568,962.57</b>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>\$5,728,929.19</b>	<b>\$5,096,850.42</b>

**North Carolina State Board of CPA Examiners**  
**Statement of Revenues and Expenses - Year-To-Date Comparison**  
April 2025 - February 2026

	TOTAL	
	APR 2025 - FEB 2026	APR 2024 - FEB 2025 (PY)
<b>Income</b>		
Certificate Fees		
4110 Certificates - Initial	51,425.00	40,000.00
4120 Certificates - Reciprocal	26,600.00	30,801.00
4140 Certificates - Renewal Fees	1,341,420.00	1,339,440.00
4150 Certificates - Reinst/Revoked	700.00	1,000.00
4151 Certificates - Reinst/Surr	6,000.00	4,700.00
<b>Total Certificate Fees</b>	<b>1,426,145.00</b>	<b>1,415,941.00</b>
Exam Fee Revenue		
4001 Initial Adm Fees	226,550.00	174,570.00
4002 Re-Exam Adm Fees	184,725.00	156,375.00
4004 Exam Fees Revenue	1,306,301.51	1,067,218.74
4070 Transfer Exam Grade Credit		75.00
4071 Exam Review Fees	-340.57	
4072 Exam Scholarship Coupon	-39,187.65	-34,529.64
<b>Total Exam Fee Revenue</b>	<b>1,678,048.29</b>	<b>1,363,709.10</b>
Misc		
4970 Duplicate Certificates	675.00	650.00
4990 Miscellaneous	6,879.02	2,411.00
4999 Board Training		150.00
<b>Total Misc</b>	<b>7,554.02</b>	<b>3,211.00</b>
Partnership Fees		
4260 Partnership Registration Fees		100.00
4261 Partnership Renewal Fees	45,330.00	41,140.00
<b>Total Partnership Fees</b>	<b>45,330.00</b>	<b>41,240.00</b>
Professional Corporation Fees		
4250 PC Registration Fees	5,850.00	5,250.00
4251 PC Renewal Fees	43,525.00	41,950.00
4252 PC Renewal Fees W/Penalties	50.00	
<b>Total Professional Corporation Fees</b>	<b>49,425.00</b>	<b>47,200.00</b>
<b>Total Income</b>	<b>\$3,206,502.31</b>	<b>\$2,871,301.10</b>
<b>Expenses</b>		
5920 Funded Depreciation	59,400.00	52,250.00
6690 Over & Short	23.13	0.40
6999 Uncategorized Expenses	-0.20	
Board Travel		
5120 Board Travel - Board Meetings	14,386.12	19,465.22
5122 Board Travel - NASBA Annual	11,046.88	16,436.65

# North Carolina State Board of CPA Examiners

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

April 2025 - February 2026

	TOTAL	
	APR 2025 - FEB 2026	APR 2024 - FEB 2025 (PY)
5123 Board Travel - NASBA Regional	13,099.08	10,589.16
5129 Miscellaneous Board Costs	4,184.74	1,751.06
5131 Board Travel - Outside Legal	1,948.17	4,310.64
<b>Total Board Travel</b>	<b>44,664.99</b>	<b>52,552.73</b>
Building Expenses		
5800 Building Maintenance	9,459.73	1,877.94
5801 Electricity	11,423.93	12,269.32
5802 Grounds Maintenance	11,849.88	5,546.58
5803 Heat & Air Maintenance	3,382.00	2,292.00
5805 Insurance		8,293.00
5807 Janitorial Maintenance	11,828.00	14,135.00
5808 Pest Control Service	450.00	450.00
5809 Security & Fire Alarm	2,548.07	2,509.62
5810 Trash Collection	1,635.49	2,974.87
5811 Water & Sewer	1,346.91	1,439.34
<b>Total Building Expenses</b>	<b>53,924.01</b>	<b>51,787.67</b>
Continuing Education -Staff		
5050 Continuing Education - Staff	1,122.87	2,547.94
<b>Total Continuing Education -Staff</b>	<b>1,122.87</b>	<b>2,547.94</b>
Exam Postage		
5531 Exam Postage	540.00	480.00
<b>Total Exam Postage</b>	<b>540.00</b>	<b>480.00</b>
Exam Sitting and Grading		
5538 Exam Vendor Expense	1,176,195.02	866,070.43
5539 Exam Vendor Accommodations	7,923.25	1,452.00
<b>Total Exam Sitting and Grading</b>	<b>1,184,118.27</b>	<b>867,522.43</b>
Fringe Benefits		
5031 Retirement - NCLB Contribution	53,809.97	54,975.59
5033 Retirement - NCLB Administr	4,542.54	3,632.12
5035 Health Ins. Premiums	128,843.96	120,123.42
5036 Medical Reim Plan	21,072.69	28,104.19
<b>Total Fringe Benefits</b>	<b>208,269.16</b>	<b>206,835.32</b>
Investigation & Hearing Costs		
5222 Investigation Materials	3,701.00	3,376.25
5230 Hearing Costs	1,914.14	2,899.00
5232 Legal Advertising		514.76
5250 Administrative Cost Assessed	-1,100.00	-2,000.00
5260 Civil Penalties Assessed	-22,000.00	-14,000.00
5261 Civil Penalties Remitted	17,351.98	9,961.60
<b>Total Investigation &amp; Hearing Costs</b>	<b>-132.88</b>	<b>751.61</b>

**North Carolina State Board of CPA Examiners**  
**Statement of Revenues and Expenses - Year-To-Date Comparison**  
April 2025 - February 2026

	TOTAL	
	APR 2025 - FEB 2026	APR 2024 - FEB 2025 (PY)
Legal Expense		
5140 Legal Counsel - Administrative	54,801.70	53,309.10
<b>Total Legal Expense</b>	<b>54,801.70</b>	<b>53,309.10</b>
Misc Personnel		
5034 Misc. Payroll Deduction	-50.00	0.00
5090 Flowers, Gifts, Etc.	75.00	
5092 Misc. Personnel Costs	1,832.64	4,239.39
<b>Total Misc Personnel</b>	<b>1,857.64</b>	<b>4,239.39</b>
Office Expense		
5310 Decorations	40.73	
5320 Payroll Service	1,874.51	1,877.24
5360 Telephone	4,239.15	8,593.65
5361 Internet & Website	3,267.00	3,593.70
5390 Clipping Service		388.96
5400 Computer Prog/Assistance	300.00	400.00
5405 Computer Software Maintenance	165,339.77	161,496.14
5410 Dues	8,668.00	9,115.00
5420 Insurance	27,613.09	17,515.08
5430 Audit Fees	17,000.00	16,000.00
5440 Misc Office Expense	1,127.40	825.00
5445 Banking Fees	2,169.22	2,013.09
5450 Credit Card Fees	79,366.46	70,142.00
<b>Total Office Expense</b>	<b>311,005.33</b>	<b>291,959.86</b>
Per Diem - Board		
5110 Per Diem - Board Meetings	9,750.00	12,050.00
5112 Per Diem - NASBA Annual	1,200.00	2,000.00
5113 Per Diem - NASBA Regional	1,700.00	1,550.00
5114 Per Diem - NASBA Committees	750.00	2,000.00
<b>Total Per Diem - Board</b>	<b>13,400.00</b>	<b>17,600.00</b>
Postage		
5340 Postage - Other	2,783.88	2,172.03
5342 Postage - Business Reply	1,025.00	1,398.00
5343 Postage - Renewal	810.00	720.00
5345 Postage - UPS	24,500.00	14,000.00
<b>Total Postage</b>	<b>29,118.88</b>	<b>18,290.03</b>
Printing		
5330 Printing - Other	5,440.22	3,562.92
5332 Printing - Certificates	2,992.50	2,711.30
<b>Total Printing</b>	<b>8,432.72</b>	<b>6,274.22</b>

# North Carolina State Board of CPA Examiners

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

April 2025 - February 2026

	TOTAL	
	APR 2025 - FEB 2026	APR 2024 - FEB 2025 (PY)
Repairs & Maintenance		
5381 Maintenance - Copiers	3,607.59	2,289.19
5383 Maintenance - Postage	2,638.55	2,285.00
<b>Total Repairs &amp; Maintenance</b>	<b>6,246.14</b>	<b>4,574.19</b>
Salaries & Payroll Taxes		
5010 Staff Salaries	896,838.65	911,044.71
5030 FICA Taxes	68,782.43	69,785.77
<b>Total Salaries &amp; Payroll Taxes</b>	<b>965,621.08</b>	<b>980,830.48</b>
Staff Travel		
5060 Staff Travel - Local	126.15	
5061 Staff Travel - Prof Mtgs	1,503.20	1,169.96
5070 Staff Travel - NASBA Annual	4,903.16	6,358.66
5071 Staff Travel - NASBA Regional	7,588.65	7,464.28
5072 Staff Travel - NASBA ED/Legal	3,467.51	5,325.23
5073 Staff Travel - NASBA Committee	13.68	
5075 Staff Travel - NCACPA Meetings		731.38
<b>Total Staff Travel</b>	<b>17,602.35</b>	<b>21,049.51</b>
Subscriptions/References		
5370 Subscriptions/References	7,198.02	12,185.49
<b>Total Subscriptions/References</b>	<b>7,198.02</b>	<b>12,185.49</b>
Supplies		
5350 Supplies - Office	4,975.24	5,845.49
5351 Supplies - Copier		202.70
5352 Supplies - Computer	2,089.97	1,574.70
5353 Supplies - Special Projects	5.76	
5355 Expendable Equipment	6,665.08	676.50
<b>Total Supplies</b>	<b>13,736.05</b>	<b>8,299.39</b>
<b>Total Expenses</b>	<b>\$2,980,949.26</b>	<b>\$2,653,339.76</b>
NET ORDINARY INCOME	<b>\$225,553.05</b>	<b>\$217,961.34</b>
Other Income		
8200 Rental Income	48,439.70	47,028.85
8250 Gift Card Revenue	10,100.00	11,000.00
Interest Income		
8500 Interest Income - MMAs	42,855.91	58,277.60
8510 Interest Income - CDs	27,449.21	28,251.13
<b>Total Interest Income</b>	<b>70,305.12</b>	<b>86,528.73</b>
<b>Total Other Income</b>	<b>\$128,844.82</b>	<b>\$144,557.58</b>
NET OTHER INCOME	<b>\$128,844.82</b>	<b>\$144,557.58</b>
CHANGE IN NET ASSETS	<b>\$354,397.87</b>	<b>\$362,518.92</b>

# North Carolina State Board of CPA Examiners

## Statement of Revenues & Expenses - Budget vs Actual

April 2025 - February 2026

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
<b>Income</b>			
Certificate Fees			
4110 Certificates - Initial	51,425.00	45,833.37	5,591.63
4120 Certificates - Reciprocal	26,600.00	29,333.37	-2,733.37
4140 Certificates - Renewal Fees	1,341,420.00	1,344,000.00	-2,580.00
4150 Certificates - Reinst/Revoked	700.00	1,604.13	-904.13
4151 Certificates - Reinst/Surr	6,000.00	3,895.87	2,104.13
<b>Total Certificate Fees</b>	<b>1,426,145.00</b>	<b>1,424,666.74</b>	<b>1,478.26</b>
Exam Fee Revenue			
4001 Initial Adm Fees	226,550.00	170,775.00	55,775.00
4002 Re-Exam Adm Fees	184,725.00	158,125.00	26,600.00
4004 Exam Fees Revenue	1,306,301.51	1,008,333.37	297,968.14
4071 Exam Review Fees	-340.57	0.00	-340.57
4072 Exam Scholarship Coupon	-39,187.65	-34,535.39	-4,652.26
<b>Total Exam Fee Revenue</b>	<b>1,678,048.29</b>	<b>1,302,697.98</b>	<b>375,350.31</b>
Misc			
4970 Duplicate Certificates	675.00	0.00	675.00
4990 Miscellaneous	6,879.02	916.63	5,962.39
<b>Total Misc</b>	<b>7,554.02</b>	<b>916.63</b>	<b>6,637.39</b>
Partnership Fees			
4260 Partnership Registration Fees		500.00	-500.00
4261 Partnership Renewal Fees	45,330.00	40,000.00	5,330.00
<b>Total Partnership Fees</b>	<b>45,330.00</b>	<b>40,500.00</b>	<b>4,830.00</b>
Professional Corporation Fees			
4250 PC Registration Fees	5,850.00	4,583.37	1,266.63
4251 PC Renewal Fees	43,525.00	42,000.00	1,525.00
4252 PC Renewal Fees W/Penalties	50.00	0.00	50.00
<b>Total Professional Corporation Fees</b>	<b>49,425.00</b>	<b>46,583.37</b>	<b>2,841.63</b>
<b>Total Income</b>	<b>\$3,206,502.31</b>	<b>\$2,815,364.72</b>	<b>\$391,137.59</b>
<b>Expenses</b>			
5920 Funded Depreciation	59,400.00	59,400.00	0.00
6690 Over & Short	23.13	0.00	23.13
6999 Uncategorized Expenses	-0.20	0.00	-0.20
Board Travel			
5120 Board Travel - Board Meetings	14,386.12	21,340.00	-6,953.88
5121 Board Travel - Prof Meetings		1,500.00	-1,500.00
5122 Board Travel - NASBA Annual	11,046.88	14,700.00	-3,653.12
5123 Board Travel - NASBA Regional	13,099.08	12,750.00	349.08
5125 Board Travel - AICPA Council		850.00	-850.00
5129 Miscellaneous Board Costs	4,184.74	0.00	4,184.74
5131 Board Travel - Outside Legal	1,948.17	2,666.66	-718.49

# North Carolina State Board of CPA Examiners

## Statement of Revenues & Expenses - Budget vs Actual

April 2025 - February 2026

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
<b>Total Board Travel</b>	<b>44,664.99</b>	<b>53,806.66</b>	<b>-9,141.67</b>
Building Expenses			
5800 Building Maintenance	9,459.73	8,000.00	1,459.73
5801 Electricity	11,423.93	13,750.00	-2,326.07
5802 Grounds Maintenance	11,849.88	7,333.37	4,516.51
5803 Heat & Air Maintenance	3,382.00	2,625.00	757.00
5804 Improvements		500.00	-500.00
5805 Insurance		3,500.00	-3,500.00
5807 Janitorial Maintenance	11,828.00	14,666.63	-2,838.63
5808 Pest Control Service	450.00	600.00	-150.00
5809 Security & Fire Alarm	2,548.07	2,383.37	164.70
5810 Trash Collection	1,635.49	3,666.63	-2,031.14
5811 Water & Sewer	1,346.91	1,650.00	-303.09
<b>Total Building Expenses</b>	<b>53,924.01</b>	<b>58,675.00</b>	<b>-4,750.99</b>
Continuing Education -Staff			
5050 Continuing Education - Staff	1,122.87	2,750.00	-1,627.13
<b>Total Continuing Education -Staff</b>	<b>1,122.87</b>	<b>2,750.00</b>	<b>-1,627.13</b>
Exam Postage			
5531 Exam Postage	540.00	916.63	-376.63
<b>Total Exam Postage</b>	<b>540.00</b>	<b>916.63</b>	<b>-376.63</b>
Exam Sitting and Grading			
5538 Exam Vendor Expense	1,176,195.02	942,041.76	234,153.26
5539 Exam Vendor Accommodations	7,923.25	0.00	7,923.25
<b>Total Exam Sitting and Grading</b>	<b>1,184,118.27</b>	<b>942,041.76</b>	<b>242,076.51</b>
Fringe Benefits			
5031 Retirement - NCLB Contribution	53,809.97	57,918.59	-4,108.62
5033 Retirement - NCLB Administr	4,542.54	4,000.00	542.54
5035 Health Ins. Premiums	128,843.96	123,765.11	5,078.85
5036 Medical Reim Plan	21,072.69	30,282.40	-9,209.71
<b>Total Fringe Benefits</b>	<b>208,269.16</b>	<b>215,966.10</b>	<b>-7,696.94</b>
Investigation & Hearing Costs			
5222 Investigation Materials	3,701.00	4,125.00	-424.00
5230 Hearing Costs	1,914.14	4,583.37	-2,669.23
5250 Administrative Cost Assessed	-1,100.00	-2,291.63	1,191.63
5260 Civil Penalties Assessed	-22,000.00	-6,875.00	-15,125.00
5261 Civil Penalties Remitted	17,351.98	0.00	17,351.98
<b>Total Investigation &amp; Hearing Costs</b>	<b>-132.88</b>	<b>-458.26</b>	<b>325.38</b>
Legal Expense			
5140 Legal Counsel - Administrative	54,801.70	60,500.00	-5,698.30
5211 Legal Counsel - Litigation		9,166.63	-9,166.63
<b>Total Legal Expense</b>	<b>54,801.70</b>	<b>69,666.63</b>	<b>-14,864.93</b>
Misc Personnel			

# North Carolina State Board of CPA Examiners

## Statement of Revenues & Expenses - Budget vs Actual

April 2025 - February 2026

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
5034 Misc. Payroll Deduction	-50.00	0.00	-50.00
5090 Flowers, Gifts, Etc.	75.00	0.00	75.00
5092 Misc. Personnel Costs	1,832.64	4,583.37	-2,750.73
<b>Total Misc Personnel</b>	<b>1,857.64</b>	<b>4,583.37</b>	<b>-2,725.73</b>
Office Expense			
5301 Equipment Rent		150.00	-150.00
5310 Decorations	40.73	200.00	-159.27
5320 Payroll Service	1,874.51	1,925.00	-50.49
5360 Telephone	4,239.15	7,333.37	-3,094.22
5361 Internet & Website	3,267.00	3,666.63	-399.63
5400 Computer Prog/Assistance	300.00	916.63	-616.63
5405 Computer Software Maintenance	165,339.77	150,058.37	15,281.40
5410 Dues	8,668.00	11,229.13	-2,561.13
5420 Insurance	27,613.09	20,000.00	7,613.09
5430 Audit Fees	17,000.00	17,000.00	0.00
5435 Consulting Services		916.63	-916.63
5440 Misc Office Expense	1,127.40	0.00	1,127.40
5445 Banking Fees	2,169.22	2,750.00	-580.78
5448 Interest Expense - GL Software		4,675.00	-4,675.00
5450 Credit Card Fees	79,366.46	67,833.37	11,533.09
<b>Total Office Expense</b>	<b>311,005.33</b>	<b>288,654.13</b>	<b>22,351.20</b>
Per Diem - Board			
5110 Per Diem - Board Meetings	9,750.00	11,687.50	-1,937.50
5111 Per Diem - Prof Meetings		3,208.37	-3,208.37
5112 Per Diem - NASBA Annual	1,200.00	2,400.00	-1,200.00
5113 Per Diem - NASBA Regional	1,700.00	2,000.00	-300.00
5114 Per Diem - NASBA Committees	750.00	0.00	750.00
5116 Per Diem - NCACPA Annual		870.80	-870.80
5117 Per Diem - NCACPA/Board		350.00	-350.00
5119 Per Diem - Miscellaneous		350.00	-350.00
<b>Total Per Diem - Board</b>	<b>13,400.00</b>	<b>20,866.67</b>	<b>-7,466.67</b>
Postage			
5340 Postage - Other	2,783.88	2,750.00	33.88
5342 Postage - Business Reply	1,025.00	1,466.63	-441.63
5343 Postage - Renewal	810.00	916.63	-106.63
5345 Postage - UPS	24,500.00	18,333.37	6,166.63
<b>Total Postage</b>	<b>29,118.88</b>	<b>23,466.63</b>	<b>5,652.25</b>
Printing			
5330 Printing - Other	5,440.22	4,125.00	1,315.22
5332 Printing - Certificates	2,992.50	3,208.30	-215.80
<b>Total Printing</b>	<b>8,432.72</b>	<b>7,333.30</b>	<b>1,099.42</b>
Repairs & Maintenance			

# North Carolina State Board of CPA Examiners

## Statement of Revenues & Expenses - Budget vs Actual

April 2025 - February 2026

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
5381 Maintenance - Copiers	3,607.59	2,291.63	1,315.96
5383 Maintenance - Postage	2,638.55	2,291.63	346.92
<b>Total Repairs &amp; Maintenance</b>	<b>6,246.14</b>	<b>4,583.26</b>	<b>1,662.88</b>
Salaries & Payroll Taxes			
5010 Staff Salaries	896,838.65	965,006.43	-68,167.78
5030 FICA Taxes	68,782.43	73,864.36	-5,081.93
<b>Total Salaries &amp; Payroll Taxes</b>	<b>965,621.08</b>	<b>1,038,870.79</b>	<b>-73,249.71</b>
Staff Travel			
5060 Staff Travel - Local	126.15	0.00	126.15
5061 Staff Travel - Prof Mtgs	1,503.20	1,000.00	503.20
5070 Staff Travel - NASBA Annual	4,903.16	7,350.00	-2,446.84
5071 Staff Travel - NASBA Regional	7,588.65	7,650.00	-61.35
5072 Staff Travel - NASBA ED/Legal	3,467.51	0.00	3,467.51
5073 Staff Travel - NASBA Committee	13.68	0.00	13.68
5075 Staff Travel - NCACPA Meetings		1,000.00	-1,000.00
5076 Staff Travel - NCACPA/Board		1,000.00	-1,000.00
<b>Total Staff Travel</b>	<b>17,602.35</b>	<b>18,000.00</b>	<b>-397.65</b>
Subscriptions/References			
5370 Subscriptions/References	7,198.02	10,750.00	-3,551.98
<b>Total Subscriptions/References</b>	<b>7,198.02</b>	<b>10,750.00</b>	<b>-3,551.98</b>
Supplies			
5350 Supplies - Office	4,975.24	6,508.37	-1,533.13
5351 Supplies - Copier		870.87	-870.87
5352 Supplies - Computer	2,089.97	870.87	1,219.10
5353 Supplies - Special Projects	5.76	0.00	5.76
5355 Expendable Equipment	6,665.08	4,583.37	2,081.71
<b>Total Supplies</b>	<b>13,736.05</b>	<b>12,833.48</b>	<b>902.57</b>
<b>Total Expenses</b>	<b>\$2,980,949.26</b>	<b>\$2,832,706.15</b>	<b>\$148,243.11</b>
<b>NET OPERATING INCOME</b>	<b>\$225,553.05</b>	<b>\$ -17,341.43</b>	<b>\$242,894.48</b>
Other Income			
8200 Rental Income	48,439.70	46,154.13	2,285.57
8250 Gift Card Revenue	10,100.00	10,000.00	100.00
Interest Income			
8500 Interest Income - MMAs	42,855.91	38,958.37	3,897.54
8510 Interest Income - CDs	27,449.21	38,958.37	-11,509.16
<b>Total Interest Income</b>	<b>70,305.12</b>	<b>77,916.74</b>	<b>-7,611.62</b>
<b>Total Other Income</b>	<b>\$128,844.82</b>	<b>\$134,070.87</b>	<b>\$ -5,226.05</b>
<b>NET OTHER INCOME</b>	<b>\$128,844.82</b>	<b>\$134,070.87</b>	<b>\$ -5,226.05</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$354,397.87</b>	<b>\$116,729.44</b>	<b>\$237,668.43</b>

Action Item - No Documentation

- I. Administrative Items**
- F. Election of Officers

## Discussion - No Documentation

### **II. Legislative and Rulemaking Items**

#### A. Status of Rules

Discussion - No Documentation

**III. National Organization Items**

A. NASBA Committee Reports

## NASBA Committees

### Administration and Finance Committee

Oversee and monitor the fiscal operations and investments of the Association.

### Audit Committee

Oversee the Association's annual financial statement audit and internal controls, and recommend to the Board of Directors the firm to perform the audit.

### Awards Committee

Recommend to the Board of Directors recipients of the Distinguished Service Award, William H. Van Rensselaer Public Service Award, and Lorraine P. Sachs Standard of Excellence Award.

### Board of Directors

### Bylaws Committee

Review and consider best practices from various sources and recommend amendments to the Board of Directors for approval and subsequent vote by Member Boards.

### Communications Committee

Promote effective and efficient communication among Boards of Accountancy, NASBA, and their respective stakeholders.

### CPA Examination Review Board (ERB)

Evaluate and report on significant adherence with the policies and procedures utilized in the preparation, grading and administration of the Uniform CPA Examination and the International Qualifications Examination used by boards of accountancy for the licensing of certified public accountants; to include observation, inquiry and inspection of pertinent records; and report annually on the ongoing reliability of such examinations for the licensing of certified public accountants.

### Continuing Professional Education (CPE) Committee

Develop and promote uniform rules and requirements for continuing professional education among the jurisdictions. Also, oversee the Standards for CPE Programs and the related CPE Standards Working Group.

### Education Committee

Support the Boards of Accountancy by representing NASBA in the academic community and serving as an advisory resource on education matters related to the accounting profession.

### Enforcement Resources Committee

Promote effective, efficient, and, where appropriate, uniform enforcement of professional standards by Boards of Accountancy.

### Ethics Committee

Promote the development and maintenance of high-quality standards of ethical practice to protect the public interest. Provide input related to changes or developments in ethics-related standards.

### Examination Administration Committee

Promote effective and efficient administration and operation of the Uniform CPA Examination.

### Executive Directors Committee

Support Executive Directors in their roles with Boards of Accountancy.

### **Inclusion Committee**

Provide opportunities, encouragement and support to underrepresented NASBA members to participate in service and leadership roles.

### **International Qualifications Appraisal Board**

As directed by the Executive Committee, survey and assess professional practice standards and qualifications in specified countries and recommend the feasibility of recognition of credentialed non-US professionals to the Board of Directors.

### **Legislative Support Committee**

Develop legislative support strategies and tactics to assist the Director of Legislative and Governmental Affairs in supporting Boards of Accountancy on legislative matters.

### **Nominating Committee**

Nominate officers and directors, in accordance with NASBA's Bylaws.

### **Past Chair Advisory Council**

Provide background and counsel on current issues framed with a historical perspective.

### **Peer Review Compliance Committee**

Promote effective oversight of practice quality of CPAs and their firms.

### **Regulatory Response Committee**

Provide timely proposed responses on professional practice developments by either developing responses or reviewing the suggested responses from other NASBA committees.

### **Relations With Member Boards Committee**

Provide reciprocal communication between Boards of Accountancy and NASBA Board of Directors.

### **Standard-Setting and Professional Trends Advisory Committee**

Monitor and objectively evaluate processes of standard setters, as well as disruptive trends in the profession, on behalf of Boards of Accountancy. Recommend process improvements, when warranted, and advise the Boards of potential disruptive trends impacting the regulation of the profession.

### **State Society Relations Committee**

Provide State Societies a platform to inform Boards and NASBA about issues of importance to the regulation of the profession and enhancing Board relations with State Societies.

### **Uniform Accountancy Act (UAA) Committee**

Oversee the Uniform Accountancy Act and related Model Rules and recommend amendments to the Board of Directors.

Discussion - No Documentation

**III. National Organization Items**

C. Feedback on AICPA Exposure Draft

**Considerations for Board Policy Regarding the Verification of CPA Licensure  
Applicant's Social Security Number**

1. Change in Law

The North Carolina General Assembly has enacted new legislation that requires occupational licensing boards to verify the social security numbers that they collect from applicants for licensure. Since 1997, the North Carolina General Statutes have required occupational licensing boards to collect social security numbers from their licensees and provide that information to certain other state agencies. The recent amendment reads as follows:

**REQUIRE OCCUPATIONAL LICENSING BOARDS TO VERIFY APPLICANTS' SOCIAL SECURITY NUMBERS**

**"§ 93B-14. Information on applicants for licensure.**

Every occupational licensing board shall require applicants for licensure to provide to the Board the applicant's social security ~~number~~ number, and the Board shall verify the authenticity of the applicant's social security number. This information shall be treated as confidential and may be released only as follows:

- (1) To the State Child Support Enforcement Program of the Department of Health and Human Services upon its request and for the purpose of enforcing a child support order.
- (2) To the Department of Revenue for the purpose of administering the State's tax laws.
- (3) To the Social Security Administration for the purpose of verifying the authenticity of the applicant's social security number."

2. Current Board Procedure

The Board staff currently utilizes LEXIS Advance to perform background checks on applicants for examination and licensure ("Applicants"). The Board staff runs the check in two ways. They first conduct a search based solely upon the applicant's social security number. The search results in a full history of the individual including name, aliases, work and home addresses and other personal information. As a backup, the staff runs a second search on the individual based upon their name and date of birth. That information is matched to the first results in order to provide further corroboration. Based upon that information, the Board can reasonably consider that the social security has been verified.

Unfortunately, some of the searches premised upon the social security number fail to identify the candidate. These are generally younger candidates that have not yet accumulated enough life experiences to have their social security number show up on the search. The staff estimates that roughly 5% of the social security number searches do not identify the candidate.

In situations where the software does not provide information in response to the social security number, the Board staff utilizes the secondary name/address search to complete the background search. The name/DOB search has a nearly 100% success rate. In those situations, it cannot be said that the applicant's social security number has been verified.

In the very rare instance that neither of the searches produces a result, the applicant is contacted by the staff and asked to provide their social security card.

### 3. Alternate Procedure

By identifying the Social Security Administration ("SSA") as a potential recipient of confidential social security numbers, the new legislation tacitly endorses utilizing the SSA to verify social security numbers. In order to obtain verification of social security numbers directly from the SSA, the following items are required:

1. A one-time fee of \$5000 (to SSA).
2. A \$2.25 transaction fee for each verification request. This fee is due in advance with full payment of the transaction fees for estimated requests for the upcoming federal fiscal year (Board would need to set-up a payment account with SSA – Example would be Board anticipates 1200 such requests during federal fiscal year, prepayment of \$2,700).
3. Each person subject to verification must provide a consent form (SSA-89) with a wet signature to be held in the Board's files.
4. The Board must subject itself to a compliance review by an outside auditor.

### 4. Options

Option #1 – Continue to use modified Current Board Procedure.

The Current Board Procedure verifies applicant social security numbers approximately 95% of the time. The procedures would need to be modified so that staff would follow up with applicants for further information if the social security number search fails to identify the Applicant.

The advantage of this option is that it would not add expenses to the Board or to the Applicants. The Board would not be required to collect and keep wet-signature waiver forms, and the Board would not be required to undergo an annual compliance review.

The disadvantage of this option is that it would place an extra burden on the staff as they request additional information to verify social security numbers. It would also likely result in delayed processing time while the staff and the Applicant work to obtain the information necessary to verify the Applicant's social security number. In the Board's new online format, this would likely

result in a processing deficiency identify by Board staff that would need to be corrected by the applicant. The corrective action would probably take place outside of the online system format.

**Option #2 – Verify all applications to the Social Security Administration**

As part of the application process, the Board could automatically subject all Applicants to verification through the Social Security Administration. A determination would need to be made as to whether to perform this process at the time of exam application or licensure application.

The advantage of this option is that the Board could obtain the necessary waiver form from the Applicants at an early stage, thereby avoiding back-end delays. This option would also provide for consistency in the Board's processes, and the cost could easily be passed on to the Applicant at the time that all other fees are collected.

The disadvantage is that the Board is attempting to place all applications processes in a portal and entirely bypass the need for paper applications. The requirement for a wet signature on all applications would have to take place outside the parameters of that project. The utilization of the SSA process would also subject the Board to an annual compliance review by an outside auditor.

**Option #3 – Continue to Use Current Procedures, but use the Social Security Administration for Verification of Applicants that cannot be verified through the Current Procedures**

The Board could continue with its existing processes which are efficient approximately 95% of the time. For those instances where the existing software does not successfully verify the Applicant's social security number, the SSA process could be utilized with whatever cost decisions are made here (reimbursed or Board funded).

The advantage to this option is that existing processes can be utilized in the majority of cases. For those cases where additional information is needed, the SSA procedure provides a highly viable alternative.

The disadvantage of this option is that the expense of the \$5000 fee would be incurred, and the Board would need to obtain a compliance review. Also, in this option it would not be as easy to pass the "per-application" fee on to the Applicants. The requirement that a wet signature be obtained would also serve to slow the processing time of the applications and would frustrate the staff's attempts to make the entire process paperless.

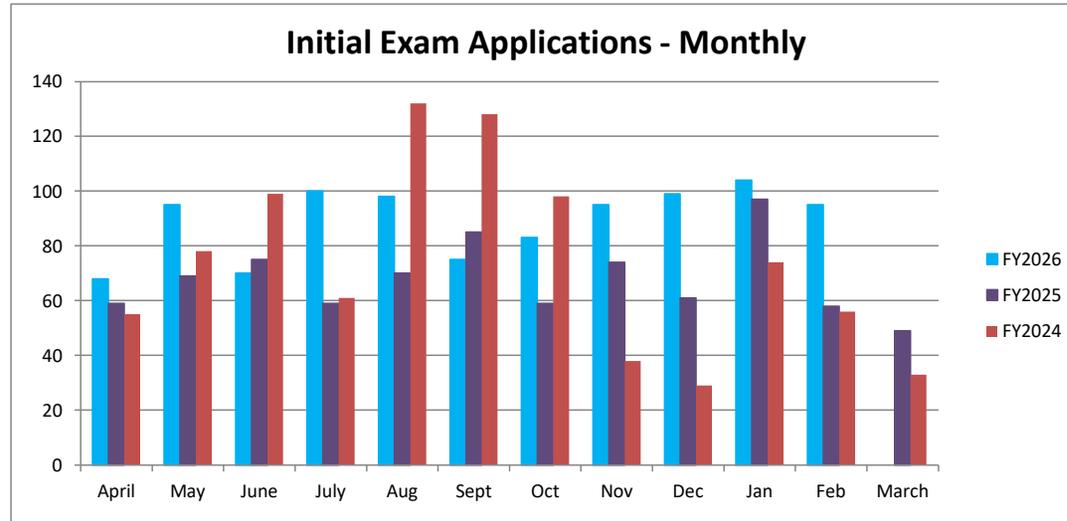
Action Items - No Documentation

- V. Committee Reports**
- B. Strategy Committee
- C. Personnel Committee

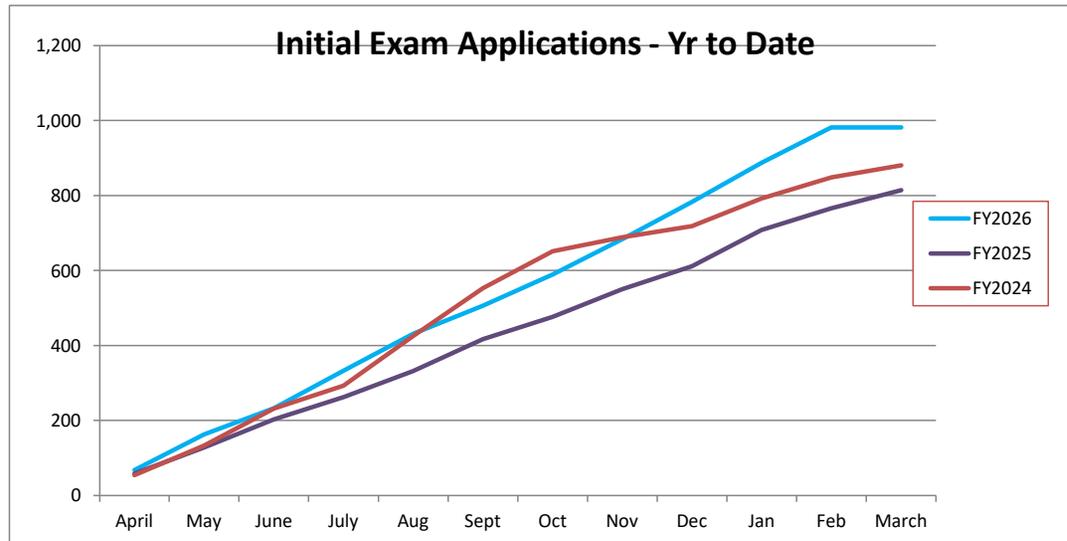
### NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Exam Applications					
OrgEx	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	68	59	55	21	52
May	95	69	78	84	55
June	70	75	99	84	56
July	100	59	61	67	58
Aug	98	70	132	56	37
Sept	75	85	128	57	37
Oct	83	59	98	80	68
Nov	95	74	38	87	90
Dec	99	61	29	63	67
Jan	104	97	74	75	81
Feb	95	58	56	46	54
March	0	49	33	49	56

Avg	89	68	73	64	59
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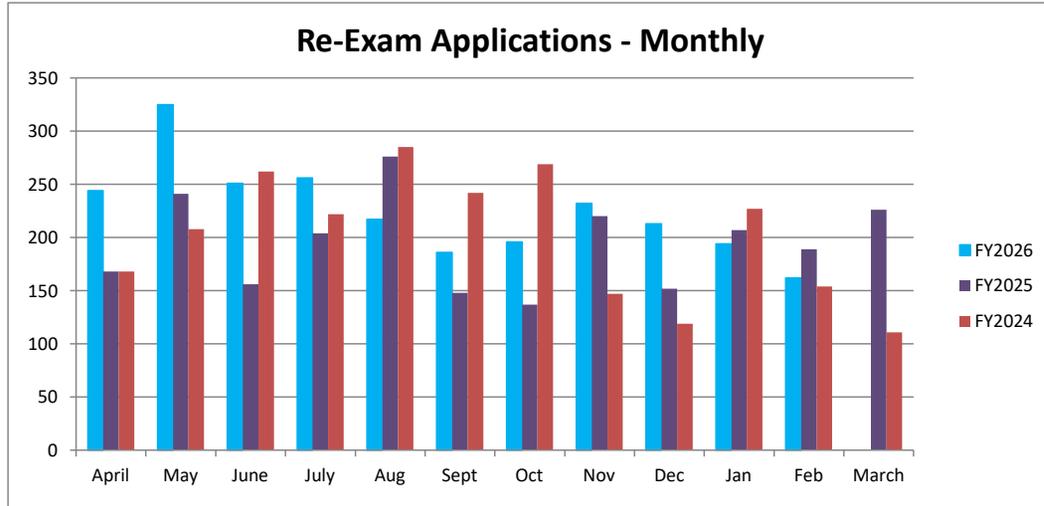
Exam Applications					
OrgEx	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	68	59	55	21	52
May	163	128	133	105	107
June	233	203	232	189	163
July	333	262	293	256	221
Aug	431	332	425	312	258
Sept	506	417	553	369	295
Oct	589	476	651	449	363
Nov	684	550	689	536	453
Dec	783	611	718	599	520
Jan	887	708	792	674	601
Feb	982	766	848	720	655
March	982	815	881	769	711



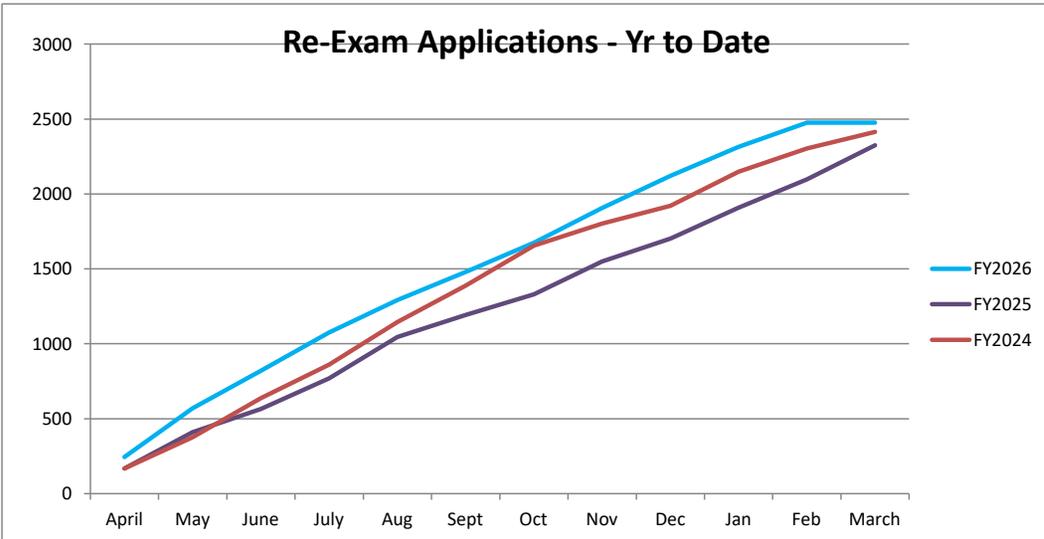
## NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Exam Applications					
Re-Ex	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	244	168	168	131	164
May	325	241	208	178	186
June	251	156	262	172	182
July	256	204	222	187	177
Aug	217	276	285	187	168
Sept	186	148	242	140	111
Oct	196	137	269	149	139
Nov	232	220	147	169	152
Dec	213	152	119	142	110
Jan	194	207	227	156	134
Feb	162	189	154	141	110
March	0	226	111	192	141

Avg	225	194	201	162	148
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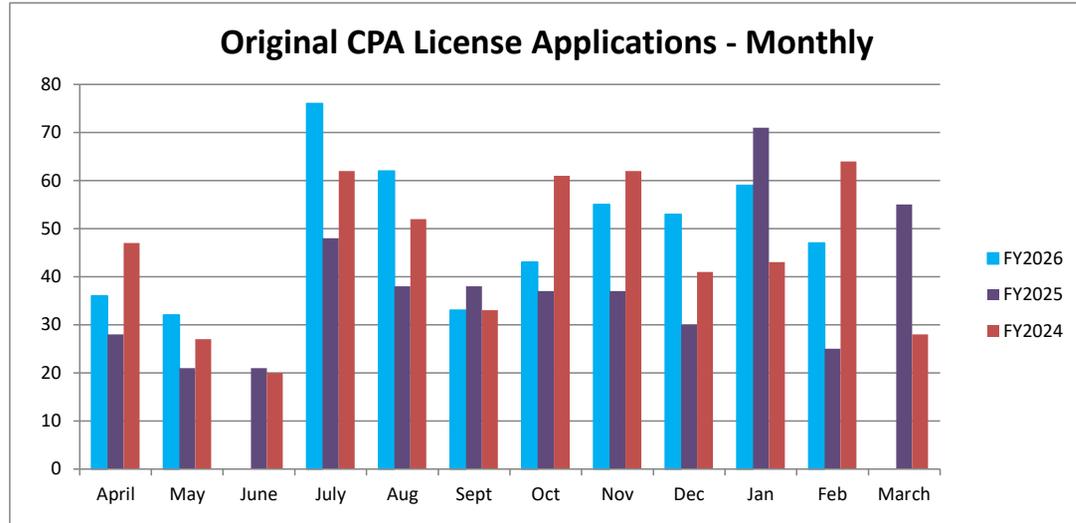


Exam Applications					
Re-Ex	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	244	168	168	131	164
May	569	409	376	309	350
June	820	565	638	481	532
July	1076	769	860	668	709
Aug	1293	1045	1145	855	877
Sept	1479	1193	1387	995	988
Oct	1675	1330	1656	1144	1127
Nov	1907	1550	1803	1313	1279
Dec	2120	1702	1922	1455	1389
Jan	2314	1909	2149	1611	1523
Feb	2476	2098	2303	1752	1633
March	2476	2324	2414	1944	1774

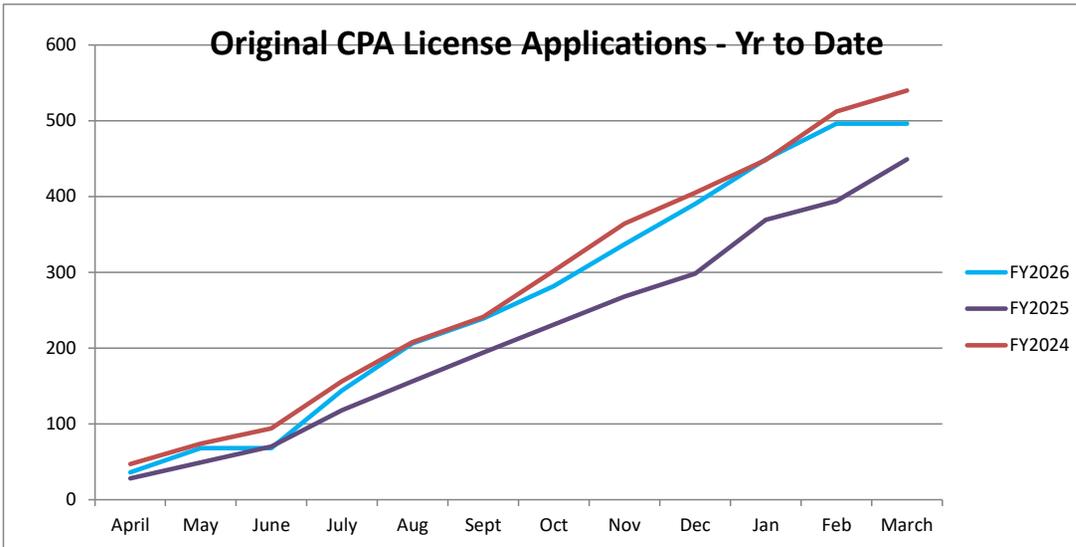


## NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

License Applications					
OrgL	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	36	28	47	44	41
May	32	21	27	39	50
June	0	21	20	22	0
July	76	48	62	50	75
Aug	62	38	52	57	31
Sept	33	38	33	30	42
Oct	43	37	61	34	46
Nov	55	37	62	47	48
Dec	53	30	41	38	32
Jan	59	71	43	44	60
Feb	47	25	64	32	47
March	0	55	28	40	30
Avg	45	37	45	40	42

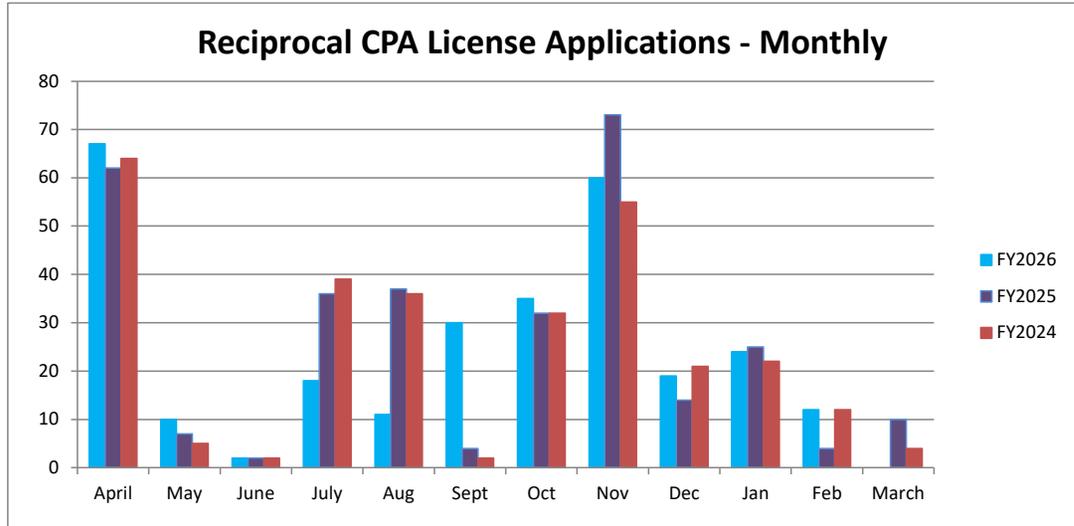


License Applications					
OrgL	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	36	28	47	44	41
May	68	49	74	83	91
June	68	70	94	105	91
July	144	118	156	155	166
Aug	206	156	208	212	197
Sept	239	194	241	242	239
Oct	282	231	302	276	285
Nov	337	268	364	323	333
Dec	390	298	405	361	365
Jan	449	369	448	405	425
Feb	496	394	512	437	472
March	496	449	540	477	502

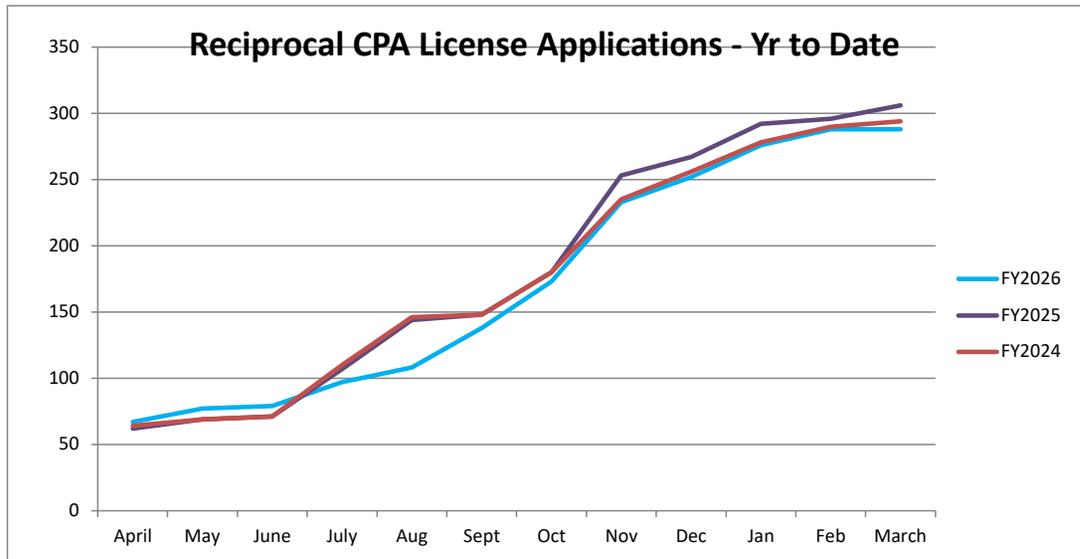


## NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

License Applications					
Recp	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	67	62	64	81	55
May	10	7	5	8	7
June	2	2	2	3	1
July	18	36	39	50	39
Aug	11	37	36	24	37
Sept	30	4	2	1	2
Oct	35	32	32	57	47
Nov	60	73	55	67	74
Dec	19	14	21	15	27
Jan	24	25	22	30	33
Feb	12	4	12	9	11
March	0	10	4	11	7
Avg	26	26	25	30	28

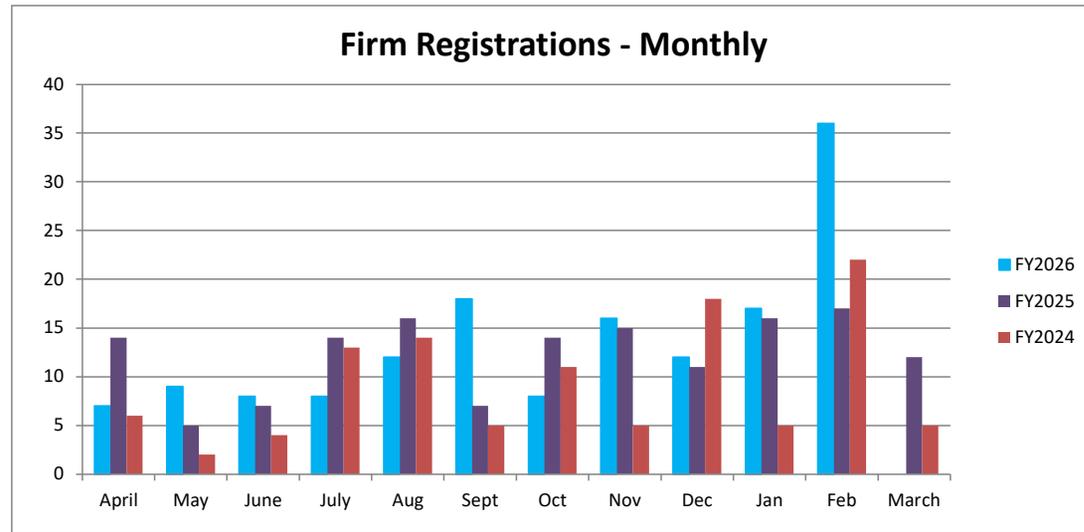


License Applications					
Recp	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	67	62	64	81	55
May	77	69	69	89	62
June	79	71	71	92	63
July	97	107	110	142	102
Aug	108	144	146	166	139
Sept	138	148	148	167	141
Oct	173	180	180	224	188
Nov	233	253	235	291	262
Dec	252	267	256	306	289
Jan	276	292	278	336	322
Feb	288	296	290	345	333
March	288	306	294	356	340

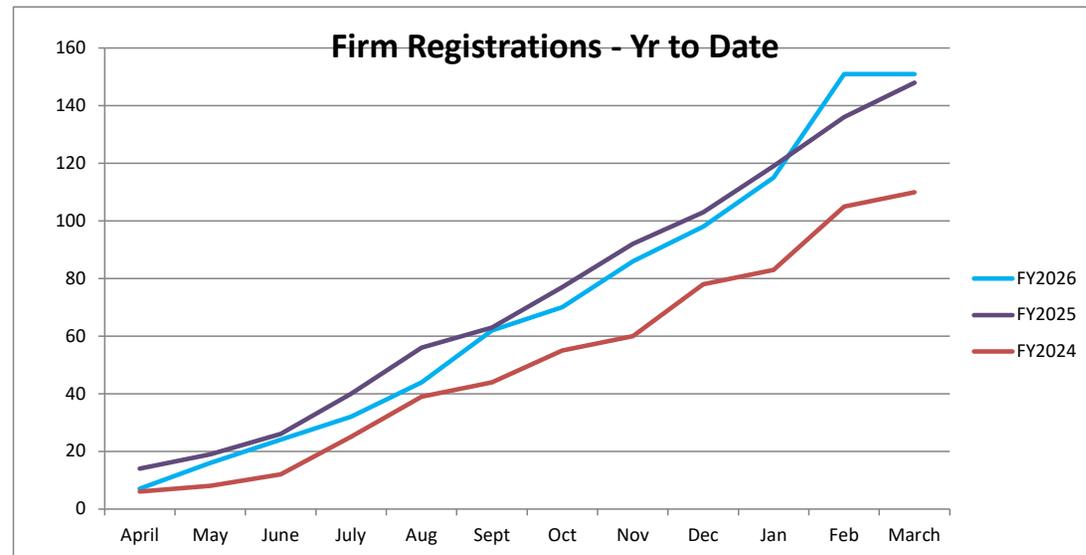


## NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Firm Registration					
Firm	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	7	14	6	7	7
May	9	5	2	4	4
June	8	7	4	11	11
July	8	14	13	15	15
Aug	12	16	14	10	10
Sept	18	7	5	6	6
Oct	8	14	11	4	4
Nov	16	15	5	12	12
Dec	12	11	18	25	25
Jan	17	16	5	15	15
Feb	36	17	22	7	7
March	0	12	5	8	8
Avg	14	12	9	10	10

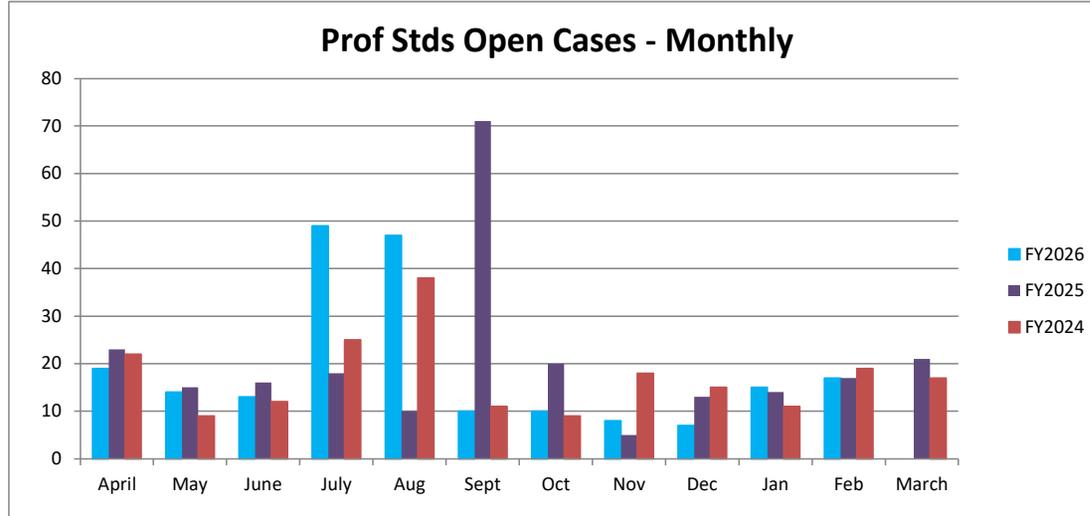


Firm Registration					
Firm	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	7	14	6	7	7
May	16	19	8	11	11
June	24	26	12	22	22
July	32	40	25	37	37
Aug	44	56	39	47	47
Sept	62	63	44	53	53
Oct	70	77	55	57	57
Nov	86	92	60	69	69
Dec	98	103	78	94	94
Jan	115	119	83	109	109
Feb	151	136	105	116	116
March	151	148	110	124	124

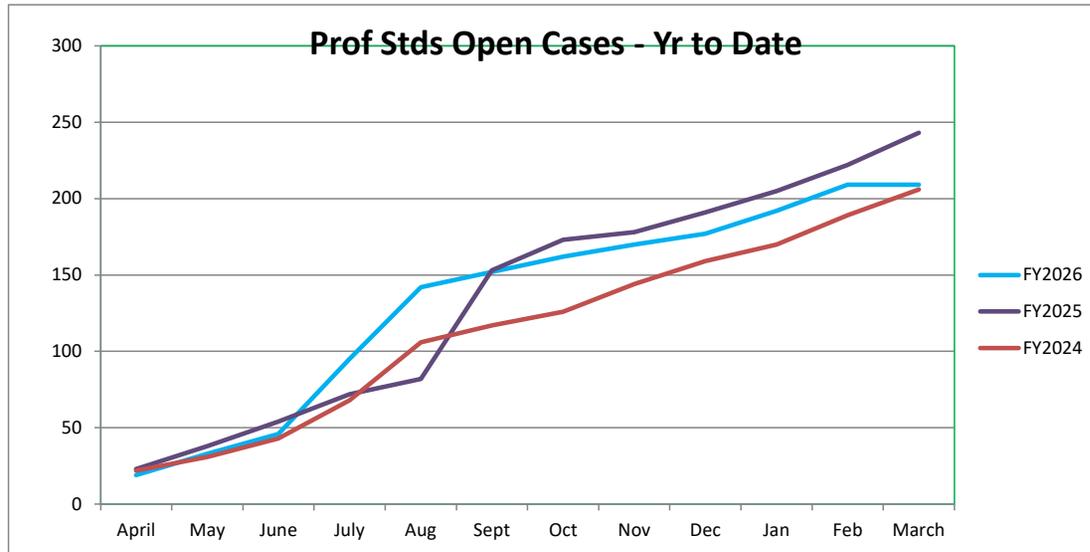


## NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Open	Prf Stds Cases				
	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	19	23	22	21	9
May	14	15	9	21	8
June	13	16	12	35	37
July	49	18	25	25	18
Aug	47	10	38	35	18
Sept	10	71	11	24	13
Oct	10	20	9	24	19
Nov	8	5	18	7	21
Dec	7	13	15	23	11
Jan	15	14	11	14	31
Feb	17	17	19	12	33
March	0	21	17	41	38
Avg	19	20	17	24	21

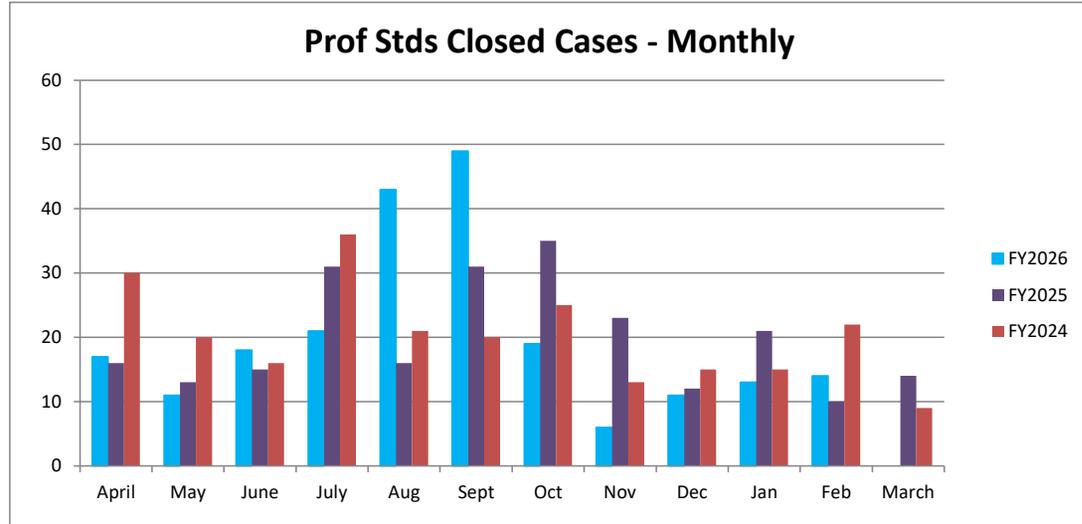


Open	Prf Stds Cases				
	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	19	23	22	21	9
May	33	38	31	42	17
June	46	54	43	77	54
July	95	72	68	102	72
Aug	142	82	106	137	90
Sept	152	153	117	161	103
Oct	162	173	126	185	122
Nov	170	178	144	192	143
Dec	177	191	159	215	154
Jan	192	205	170	229	185
Feb	209	222	189	241	218
March	209	243	206	282	256

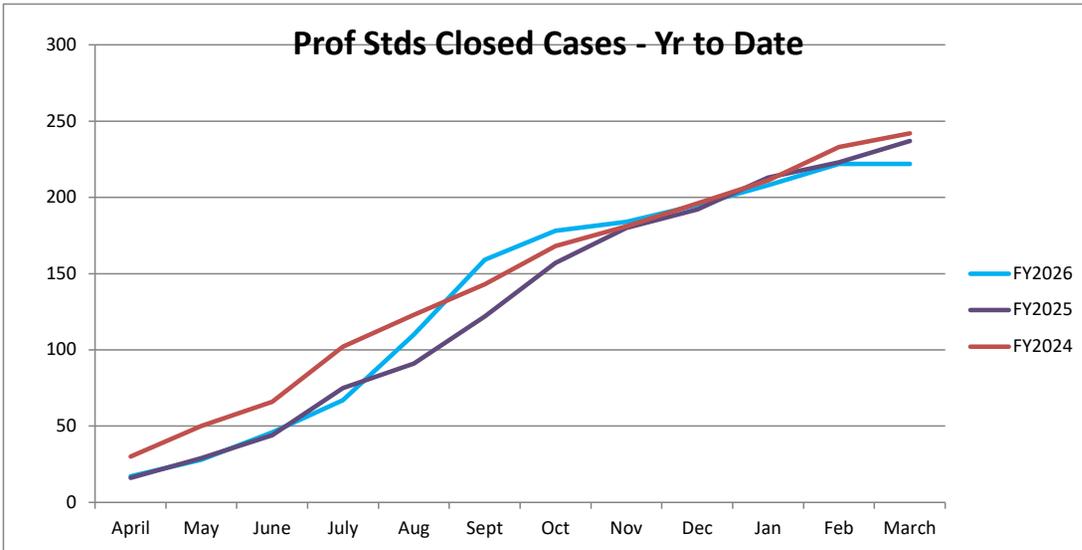


## NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Prf Stds Cases					
Closed	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	17	16	30	38	23
May	11	13	20	19	4
June	18	15	16	15	17
July	21	31	36	19	21
Aug	43	16	21	21	18
Sept	49	31	20	21	35
Oct	19	35	25	12	17
Nov	6	23	13	19	14
Dec	11	12	15	33	9
Jan	13	21	15	22	18
Feb	14	10	22	21	29
March	0	14	9	25	23
Avg	20	20	20	22	19

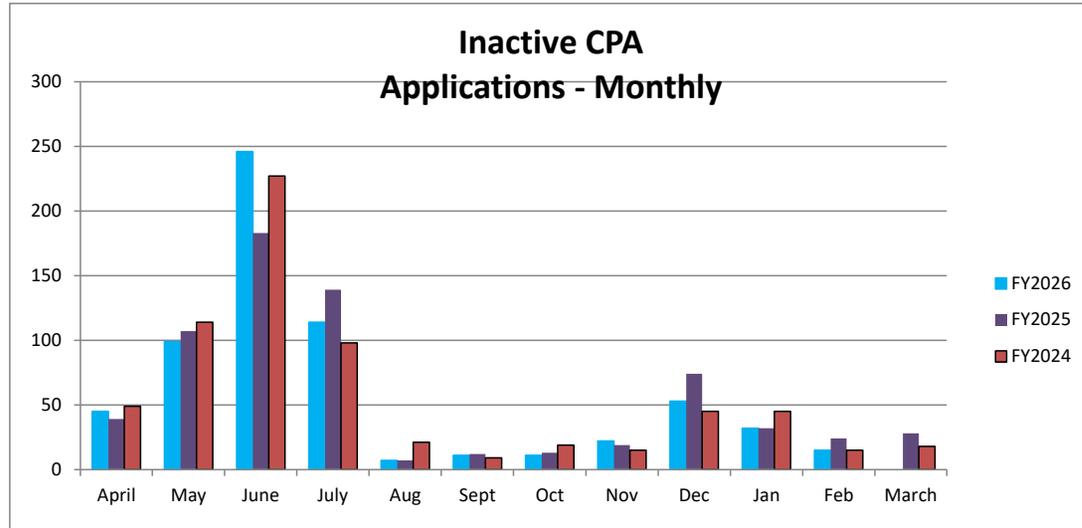


Prf Stds Cases					
Closed	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	17	16	30	38	23
May	28	29	50	57	27
June	46	44	66	72	44
July	67	75	102	91	65
Aug	110	91	123	112	83
Sept	159	122	143	133	118
Oct	178	157	168	145	135
Nov	184	180	181	164	149
Dec	195	192	196	197	158
Jan	208	213	211	219	176
Feb	222	223	233	240	205
March	222	237	242	265	228

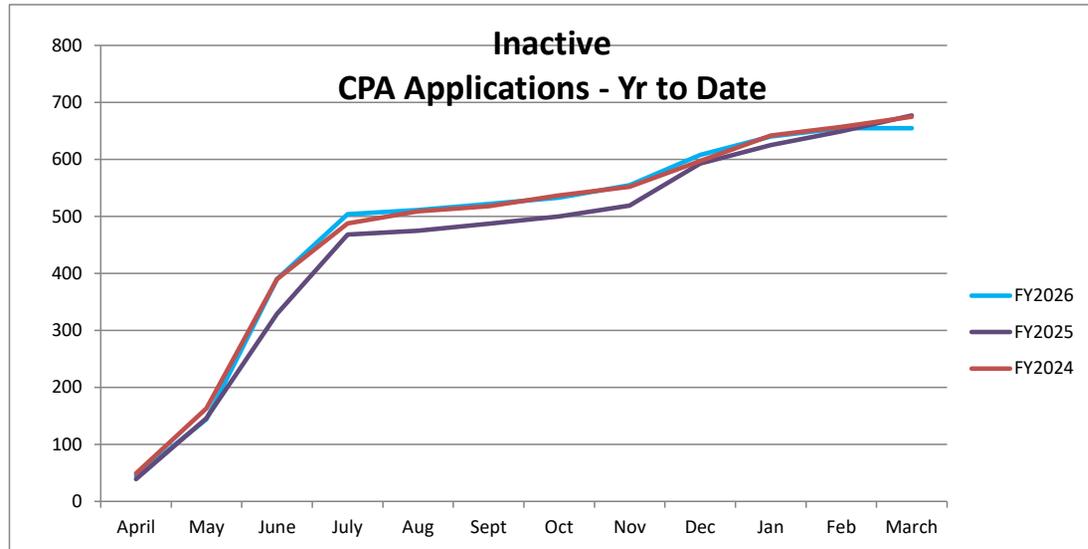


## NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Inactive Applications					
InAct	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	45	39	49	30	23
May	99	107	114	67	54
June	246	183	227	309	281
July	114	139	98	98	105
Aug	7	7	21	14	18
Sept	11	12	9	7	10
Oct	11	13	19	9	21
Nov	22	19	15	25	29
Dec	53	74	45	52	59
Jan	32	32	45	78	69
Feb	15	24	15	18	19
March	0	28	18	19	32
Avg	60	56	56	61	60

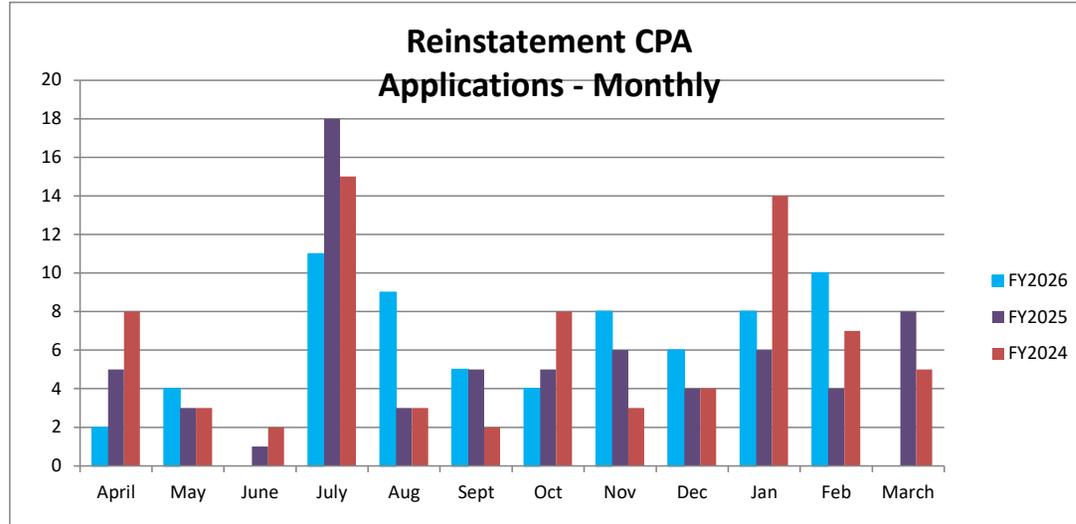


Inactive Applications					
InAct	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	45	39	49	30	23
May	144	146	163	97	77
June	390	329	390	406	358
July	504	468	488	504	463
Aug	511	475	509	518	481
Sept	522	487	518	525	491
Oct	533	500	537	534	512
Nov	555	519	552	559	541
Dec	608	593	597	611	600
Jan	640	625	642	689	669
Feb	655	649	657	707	688
March	655	677	675	726	720

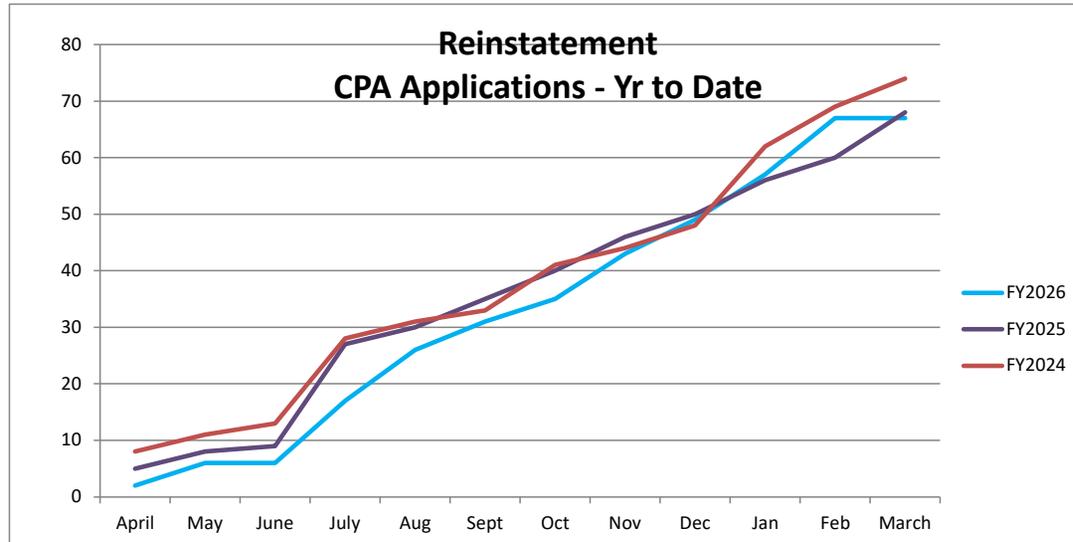


## NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Reinstatement Applications					
Re-Inst	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	2	5	8	8	6
May	4	3	3	6	1
June	0	1	2	3	0
July	11	18	15	12	13
Aug	9	3	3	8	2
Sept	5	5	2	6	4
Oct	4	5	8	5	7
Nov	8	6	3	5	6
Dec	6	4	4	5	7
Jan	8	6	14	7	6
Feb	10	4	7	3	6
March	0	8	5	4	5
Avg	6	6	6	6	5



Reinstatement Applications					
Re-Inst	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	2	5	8	8	6
May	6	8	11	14	7
June	6	9	13	17	7
July	17	27	28	29	20
Aug	26	30	31	37	22
Sept	31	35	33	43	26
Oct	35	40	41	48	33
Nov	43	46	44	53	39
Dec	49	50	48	58	46
Jan	57	56	62	65	52
Feb	67	60	69	68	58
March	67	68	74	72	63

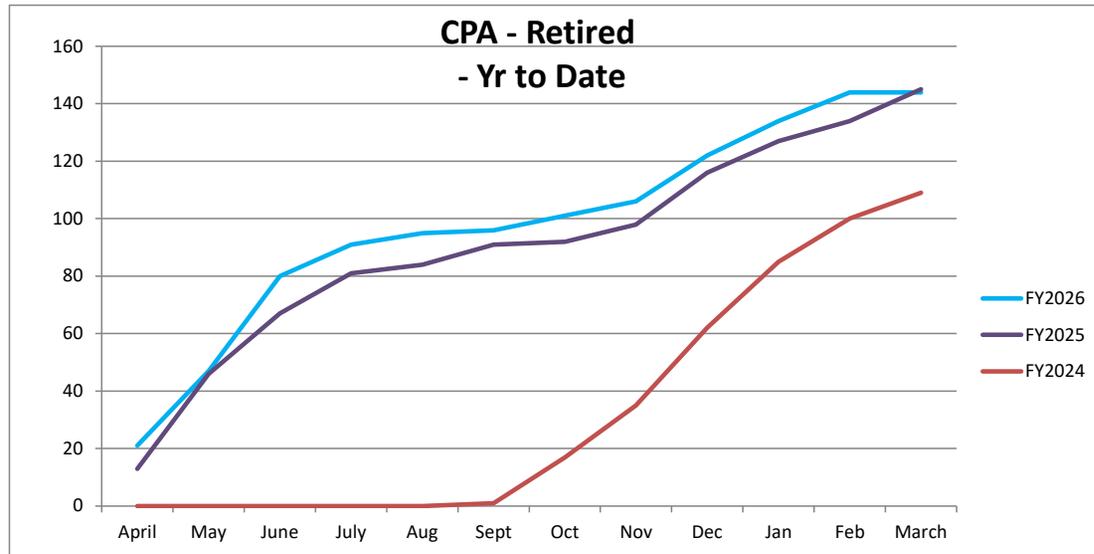
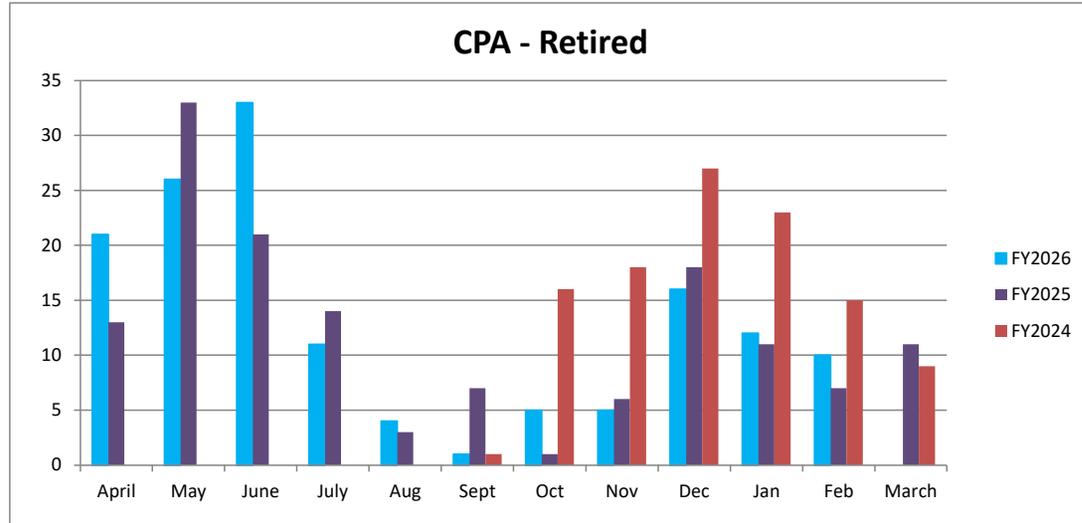


## NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

CPA-Retired					
Count	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	21	13	0	0	0
May	26	33	0	0	0
June	33	21	0	0	0
July	11	14	0	0	0
Aug	4	3	0	0	0
Sept	1	7	1	0	0
Oct	5	1	16	0	0
Nov	5	6	18	0	0
Dec	16	18	27	0	0
Jan	12	11	23	0	0
Feb	10	7	15	0	0
March	0	11	9	0	0
Avg	13	21	9	0	0

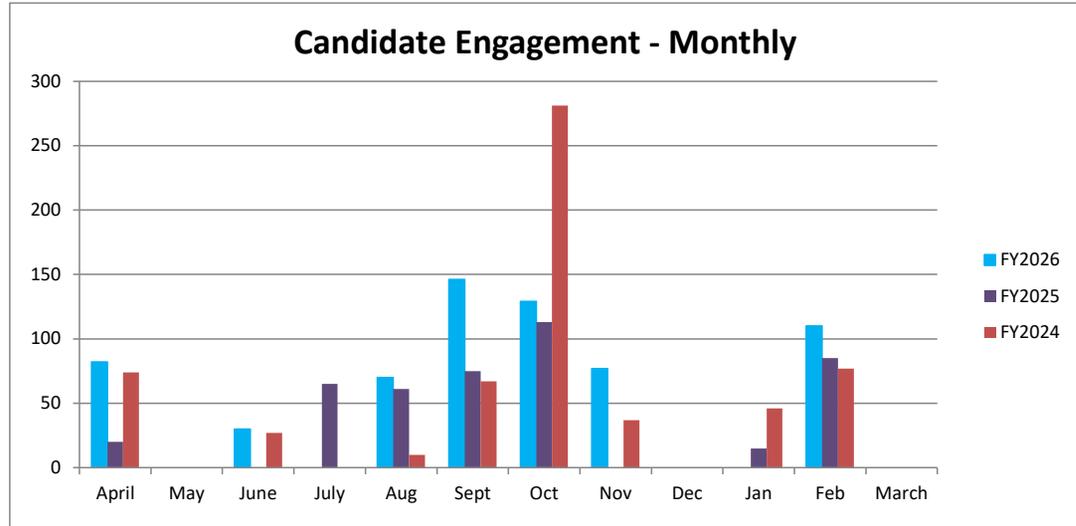
Began Sept 2023

CPA Retired					
Count	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	21	13	0	0	0
May	47	46	0	0	0
June	80	67	0	0	0
July	91	81	0	0	0
Aug	95	84	0	0	0
Sept	96	91	1	0	0
Oct	101	92	17	0	0
Nov	106	98	35	0	0
Dec	122	116	62	0	0
Jan	134	127	85	0	0
Feb	144	134	100	0	0
March	144	145	109	0	0



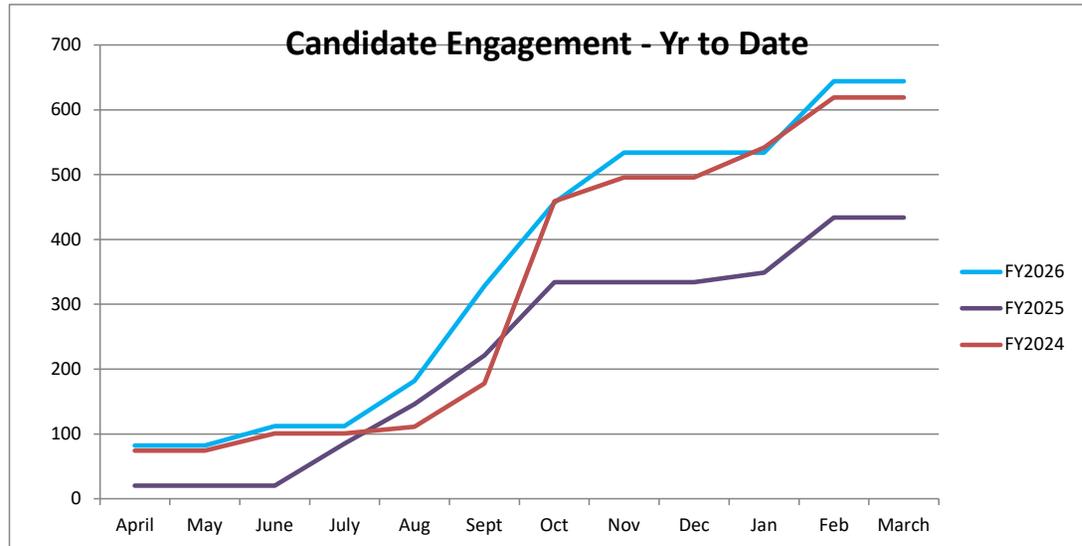
## NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Candidate Engagement*					
Count	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	82	20	74	0	0
May	0	0	0	0	0
June	30	0	27	0	0
July	0	65	0	0	0
Aug	70	61	10	15	0
Sept	146	75	67	130	0
Oct	129	113	281	139	0
Nov	77	0	37	53	0
Dec	0	0	0	0	0
Jan	0	15	46	0	0
Feb	110	85	77	70	0
March	0	0	0	61	0
Avg	59	36	77	39	0



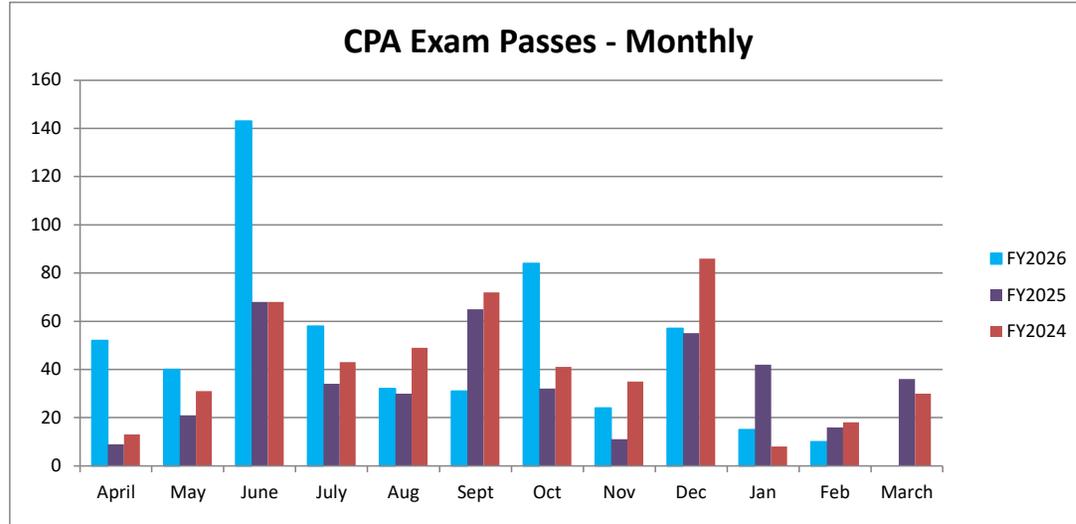
\* Candidate Presentations as scheduled in concert with needs of various campuses, not including instructors and staff  
Started tracking 8/22

Candidate Engagement					
Count	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	82	20	74	0	0
May	82	20	74	0	0
June	112	20	101	0	0
July	112	85	101	0	0
Aug	182	146	111	15	0
Sept	328	221	178	145	0
Oct	457	334	459	284	0
Nov	534	334	496	337	0
Dec	534	334	496	337	0
Jan	534	349	542	337	0
Feb	644	434	619	407	0
March	644	434	619	468	0



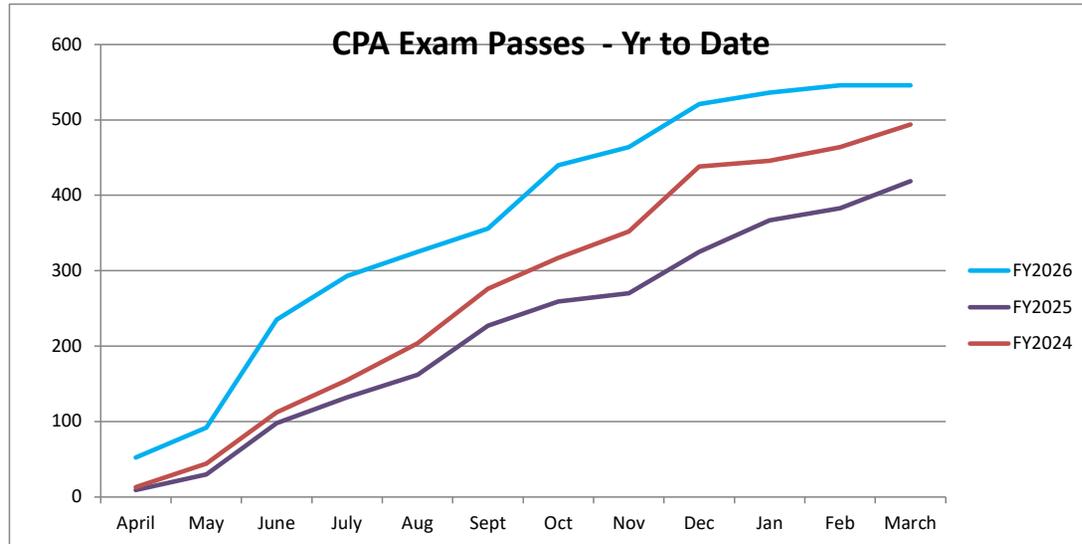
## NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Count	Exam Passes				
	2026	2025	2024	2023	2022
Mth	#	#	#	#	#
April	52	9	13	12	15
May	40	21	31	26	32
June	143	68	68	46	48
July	58	34	43	29	49
Aug	32	30	49	51	35
Sept	31	65	72	51	55
Oct	84	32	41	30	32
Nov	24	11	35	36	39
Dec	57	55	86	48	52
Jan	15	42	8	35	19
Feb	10	16	18	21	19
March	0	36	30	32	25
Avg	50	35	62	35	35



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

Count	Exam Passes				
	2026	2025	2024	2023	2022
Mth	Sum	Sum	Sum	Sum	Sum
April	52	9	13	12	15
May	92	30	44	38	47
June	235	98	112	84	95
July	293	132	155	113	144
Aug	325	162	204	164	179
Sept	356	227	276	215	234
Oct	440	259	317	245	266
Nov	464	270	352	281	305
Dec	521	325	438	329	357
Jan	536	367	446	364	376
Feb	546	383	464	385	395
March	546	419	494	417	420



# REPORTS

Exam Applications			Certificate Applications			CPA Firm Registrations		Professional Stds Cases					Inactive		Reinstatement		CPA - Retired		Candidate Eng		Exam Passes	
Month	Initial	Re-Exam	Month	Original	Reciprocal	Month	Total	Month	Begin Bal	Open	Closed	End Bal	Month	Total	Month	Total	Month	Total	Month	Total	Month	Total
Jan-15	107	130	Jan-15	96	51	Jan-15	18	Jan-15	202	66	54	214	Jan-15	47	Jan-15	0	Jan-15	0	Jan-15	0	Jan-15	0
Feb-15	62	110	Feb-15	64	16	Feb-15	20	Feb-15	214	22	40	196	Feb-15	13	Feb-15	0	Feb-15	0	Feb-15	0	Feb-15	0
Mar-15	82	227	Mar-15	48	4	Mar-15	12	Mar-15	196	40	38	198	Mar-15	18	Mar-15	0	Mar-15	0	Mar-15	0	Mar-15	0
Apr-15	97	180	Apr-15	48	61	Apr-15	18	Apr-15	198	7	38	167	Apr-15	29	Apr-15	0	Apr-15	0	Apr-15	0	Apr-15	0
May-15	78	151	May-15	40	11	May-15	11	May-15	167	26	18	175	May-15	73	May-15	0	May-15	0	May-15	0	May-15	0
Jun-15	77	312	Jun-15	0	4	Jun-15	17	Jun-15	175	6	21	160	Jun-15	126	Jun-15	0	Jun-15	0	Jun-15	0	Jun-15	0
Jul-15	66	178	Jul-15	60	54	Jul-15	13	Jul-15	160	10	32	138	Jul-15	90	Jul-15	0	Jul-15	0	Jul-15	0	Jul-15	0
Aug-15	52	155	Aug-15	100	21	Aug-15	11	Aug-15	138	31	27	142	Aug-15	6	Aug-15	0	Aug-15	0	Aug-15	0	Aug-15	0
Sep-15	51	296	Sep-15	44	5	Sep-15	25	Sep-15	142	27	33	136	Sep-15	7	Sep-15	3	Sep-15	0	Sep-15	0	Sep-15	0
Oct-15	64	154	Oct-15	74	70	Oct-15	13	Oct-15	136	53	32	157	Oct-15	21	Oct-15	8	Oct-15	0	Oct-15	0	Oct-15	0
Nov-15	62	151	Nov-15	45	27	Nov-15	14	Nov-15	157	26	25	158	Nov-15	25	Nov-15	10	Nov-15	0	Nov-15	0	Nov-15	0
Dec-15	139	276	Dec-15	0	2	Dec-15	22	Dec-15	158	9	24	143	Dec-15	35	Dec-15	5	Dec-15	0	Dec-15	0	Dec-15	0
Jan-16	121	139	Jan-16	133	36	Jan-16	28	Jan-16	143	12	17	138	Jan-16	42	Jan-16	22	Jan-16	0	Jan-16	0	Jan-16	0
Feb-16	101	141	Feb-16	68	12	Feb-16	16	Feb-16	138	17	21	134	Feb-16	17	Feb-16	9	Feb-16	0	Feb-16	0	Feb-16	0
Mar-16	92	305	Mar-16	43	3	Mar-16	17	Mar-16	134	34	19	149	Mar-16	19	Mar-16	9	Mar-16	0	Mar-16	0	Mar-16	0
Apr-16	97	191	Apr-16	60	69	Apr-16	3	Apr-16	149	27	31	145	Apr-16	38	Apr-16	12	Apr-16	0	Apr-16	0	Apr-16	0
May-16	85	203	May-16	42	18	May-16	14	May-16	145	16	23	138	May-16	63	May-16	12	May-16	0	May-16	0	May-16	0
Jun-16	110	266	Jun-16	0	2	Jun-16	8	Jun-16	138	33	20	151	Jun-16	150	Jun-16	0	Jun-16	0	Jun-16	0	Jun-16	0
Jul-16	74	204	Jul-16	96	53	Jul-16	6	Jul-16	151	17	42	126	Jul-16	60	Jul-16	17	Jul-16	0	Jul-16	0	Jul-16	0
Aug-16	85	237	Aug-16	36	8	Aug-16	14	Aug-16	126	68	27	167	Aug-16	14	Aug-16	6	Aug-16	0	Aug-16	0	Aug-16	0
Sep-16	83	297	Sep-16	42	4	Sep-16	8	Sep-16	167	65	27	205	Sep-16	6	Sep-16	6	Sep-16	0	Sep-16	0	Sep-16	0
Oct-16	60	177	Oct-16	56	82	Oct-16	9	Oct-16	205	53	53	205	Oct-16	12	Oct-16	16	Oct-16	0	Oct-16	0	Oct-16	0
Nov-16	104	183	Nov-16	72	32	Nov-16	14	Nov-16	205	22	72	155	Nov-16	27	Nov-16	8	Nov-16	0	Nov-16	0	Nov-16	0
Dec-16	115	276	Dec-16	0	4	Dec-16	30	Dec-16	155	7	26	136	Dec-16	59	Dec-16	4	Dec-16	0	Dec-16	0	Dec-16	0
Jan-17	129	189	Jan-17	108	34	Jan-17	24	Jan-17	136	35	49	122	Jan-17	34	Jan-17	11	Jan-17	0	Jan-17	0	Jan-17	0
Feb-17	58	130	Feb-17	66	17	Feb-17	18	Feb-17	122	17	30	109	Feb-17	16	Feb-17	5	Feb-17	0	Feb-17	0	Feb-17	0
Mar-17	67	276	Mar-17	70	12	Mar-17	19	Mar-17	109	16	22	103	Mar-17	24	Mar-17	13	Mar-17	0	Mar-17	0	Mar-17	0
Apr-17	55	178	Apr-17	32	68	Apr-17	7	Apr-17	103	30	25	108	Apr-17	50	Apr-17	5	Apr-17	0	Apr-17	0	Apr-17	0
May-17	58	182	May-17	51	9	May-17	12	May-17	108	24	16	116	May-17	89	May-17	11	May-17	0	May-17	0	May-17	0
Jun-17	57	159	Jun-17	0	1	Jun-17	16	Jun-17	116	5	18	103	Jun-17	169	Jun-17	0	Jun-17	0	Jun-17	0	Jun-17	0
Jul-17	38	146	Jul-17	68	58	Jul-17	19	Jul-17	103	36	16	123	Jul-17	90	Jul-17	18	Jul-17	0	Jul-17	0	Jul-17	0
Aug-17	50	187	Aug-17	39	4	Aug-17	22	Aug-17	123	65	29	159	Aug-17	6	Aug-17	11	Aug-17	0	Aug-17	0	Aug-17	0
Sep-17	59	267	Sep-17	42	2	Sep-17	14	Sep-17	159	29	42	146	Sep-17	10	Sep-17	10	Sep-17	0	Sep-17	0	Sep-17	0
Oct-17	47	196	Oct-17	62	93	Oct-17	23	Oct-17	146	24	17	153	Oct-17	10	Oct-17	4	Oct-17	0	Oct-17	0	Oct-17	0
Nov-17	79	126	Nov-17	46	25	Nov-17	15	Nov-17	153	7	18	142	Nov-17	26	Nov-17	2	Nov-17	0	Nov-17	0	Nov-17	0
Dec-17	79	154	Dec-17	0	24	Dec-17	15	Dec-17	142	6	23	125	Dec-17	40	Dec-17	10	Dec-17	0	Dec-17	0	Dec-17	0
Jan-18	131	178	Jan-18	117	12	Jan-18	30	Jan-18	125	18	15	128	Jan-18	47	Jan-18	4	Jan-18	0	Jan-18	0	Jan-18	0
Feb-18	39	107	Feb-18	73	20	Feb-18	18	Feb-18	128	16	11	133	Feb-18	14	Feb-18	14	Feb-18	0	Feb-18	0	Feb-18	0
Mar-18	66	236	Mar-18	36	5	Mar-18	10	Mar-18	133	14	14	133	Mar-18	8	Mar-18	6	Mar-18	0	Mar-18	0	Mar-18	0
Apr-18	70	211	Apr-18	32	52	Apr-18	12	Apr-18	133	27	16	144	Apr-18	50	Apr-18	7	Apr-18	0	Apr-18	0	Apr-18	0
May-18	77	136	May-18	61	13	May-18	13	May-18	144	95	44	195	May-18	73	May-18	7	May-18	0	May-18	0	May-18	0
Jun-18	61	149	Jun-18	0	0	Jun-18	7	Jun-18	195	61	68	188	Jun-18	194	Jun-18	0	Jun-18	0	Jun-18	0	Jun-18	0
Jul-18	66	235	Jul-18	57	59	Jul-18	3	Jul-18	188	62	54	196	Jul-18	67	Jul-18	8	Jul-18	0	Jul-18	0	Jul-18	0
Aug-18	62	136	Aug-18	41	4	Aug-18	23	Aug-18	196	58	63	191	Aug-18	17	Aug-18	8	Aug-18	0	Aug-18	0	Aug-18	0
Sep-18	48	218	Sep-18	44	3	Sep-18	7	Sep-18	191	34	49	176	Sep-18	3	Sep-18	7	Sep-18	0	Sep-18	0	Sep-18	0
Oct-18	84	175	Oct-18	77	113	Oct-18	10	Oct-18	176	12	45	143	Oct-18	13	Oct-18	11	Oct-18	0	Oct-18	0	Oct-18	0
Nov-18	82	116	Nov-18	70	42	Nov-18	9	Nov-18	143	5	42	106	Nov-18	15	Nov-18	11	Nov-18	0	Nov-18	0	Nov-18	0
Dec-18	81	133	Dec-18	2	35	Dec-18	11	Dec-18	106	6	15	97	Dec-18	38	Dec-18	6	Dec-18	0	Dec-18	0	Dec-18	0
Jan-19	91	145	Jan-19	108	33	Jan-19	21	Jan-19	97	33	20	110	Jan-19	52	Jan-19	10	Jan-19	0	Jan-19	0	Jan-19	0
Feb-19	74	124	Feb-19	57	10	Feb-19	22	Feb-19	110	43	22	131	Feb-19	15	Feb-19	8	Feb-19	0	Feb-19	0	Feb-19	0
Mar-19	45	190	Mar-19	35	7	Mar-19	12	Mar-19	131	18	21	128	Mar-19	16	Mar-19	7	Mar-19	0	Mar-19	0	Mar-19	0
Apr-19	61	195	Apr-19	42	70	Apr-19	7	Apr-19	128	28	30	126	Apr-19	30	Apr-19	3	Apr-19	0	Apr-19	0	Apr-19	0
May-19	70	196	May-19	37	9	May-19	14	May-19	126	18	25	119	May-19	58	May-19	9	May-19	0	May-19	0	May-19	0
Jun-19	62	222	Jun-19	0	2	Jun-19	25	Jun-19	119	25	26	118	Jun-19	221	Jun-19	2	Jun-19	0	Jun-19	0	Jun-19	0
Jul-19	92	172	Jul-19	62	37	Jul-19	11	Jul-19	118	37	21	134	Jul-19	123	Jul-19	8	Jul-19	0	Jul-19	0	Jul-19	0
Aug-19	51	164	Aug-19	49	44	Aug-19	6	Aug-19	134	67	49	152	Aug-19	9	Aug-19	9	Aug-19	0	Aug-19	0	Aug-19	0
Sep-19	54	185	Sep-19	84	2	Sep-19	5	Sep-19	152	14	26	140	Sep-19	11	Sep-19	8	Sep-19	0	Sep-19	0	Sep-19	0
Oct-19	62	194	Oct-19	36	56	Oct-19	11	Oct-19	140	14	39	115	Oct-19	20	Oct-19	4	Oct-19	0	Oct-19	0	Oct-19	0
Nov-19	58	144	Nov-19	62	69	Nov-19	12	Nov-19	115	11	23	103	Nov-19	26	Nov-19	5	Nov-19	0	Nov-19	0	Nov-19	0
Dec-19	83	177	Dec-19	1	26	Dec-19	16	Dec-19	103	31	25	109	Dec-19	73	Dec-19	6	Dec-19	0	Dec-19	0	Dec-19	0
Jan-20	111	145	Jan-20	112	17	Jan-20	26	Jan-20	109	33	25	117	Jan-20	32	Jan-20	10	Jan-20	0	Jan-20	0	Jan-20	0
Feb-20	70	112	Feb-20	50	10	Feb-20	11	Feb-20	117	16	23	110	Feb-20	15	Feb-20	12	Feb-20	0	Feb-20	0	Feb-20	0
Mar-20	41	139	Mar-20	44	8	Mar-20	5	Mar-20	110	18	19	109	Mar-20	6	Mar-20	6	Mar-20	0	Mar-20	0	Mar-20	0
Apr-20	14	84	Apr-20	14	57	Apr-20	3	Apr-20	109	7	17	99	Apr-20	17	Apr-20	1	Apr-20	0	Apr-20	0	Apr-20	0
May-20	59	174	May-20	0	7	May-20	12	May-20	99	9	23	85	May-20	88	May-20	4	May-20	0	May-20	0	May-20	40
Jun-20	87	176	Jun-20	0	0	Jun-20	10	Jun-20	85	12	23	74	Jun-20	234	Jun-20	4	Jun-20	0				

Exam Applications			Certificate Applications			CPA Firm Registrations		Professional Stds Cases					Inactive		Reinstatement		CPA - Retired		Candidate Eng		Exam Passes	
Month	Initial	Re-Exam	Month	Original	Reciprocal	Month	Total	Month	Begin Bal	Open	Closed	End Bal	Month	Total	Month	Total	Month	Total	Month	Total	Month	Total
Apr-21	52	164	Apr-21	41	55	Apr-21	7	Apr-21	79	9	23	65	Apr-21	23	Apr-21	6	Apr-21	0	Apr-21	0	Apr-21	15
May-21	55	186	May-21	50	7	May-21	4	May-21	65	8	4	69	May-21	54	May-21	1	May-21	0	May-21	0	May-21	32
Jun-21	56	182	Jun-21	0	1	Jun-21	11	Jun-21	69	37	17	89	Jun-21	281	Jun-21	0	Jun-21	0	Jun-21	0	Jun-21	48
Jul-21	58	177	Jul-21	75	39	Jul-21	15	Jul-21	89	18	21	86	Jul-21	105	Jul-21	13	Jul-21	0	Jul-21	0	Jul-21	49
Aug-21	37	168	Aug-21	31	37	Aug-21	10	Aug-21	86	18	18	86	Aug-21	18	Aug-21	2	Aug-21	0	Aug-21	0	Aug-21	35
Sep-21	37	111	Sep-21	42	2	Sep-21	6	Sep-21	86	13	35	64	Sep-21	10	Sep-21	4	Sep-21	0	Sep-21	0	Sep-21	55
Oct-21	68	139	Oct-21	46	47	Oct-21	4	Oct-21	64	19	17	66	Oct-21	21	Oct-21	7	Oct-21	0	Oct-21	0	Oct-21	32
Nov-21	90	152	Nov-21	48	74	Nov-21	12	Nov-21	66	21	14	73	Nov-21	29	Nov-21	6	Nov-21	0	Nov-21	0	Nov-21	39
Dec-21	67	110	Dec-21	32	27	Dec-21	25	Dec-21	73	11	9	75	Dec-21	59	Dec-21	7	Dec-21	0	Dec-21	0	Dec-21	52
Jan-22	81	134	Jan-22	60	33	Jan-22	15	Jan-22	75	31	18	88	Jan-22	69	Jan-22	6	Jan-22	0	Jan-22	0	Jan-22	19
Feb-22	54	110	Feb-22	47	11	Feb-22	7	Feb-22	88	33	29	92	Feb-22	19	Feb-22	6	Feb-22	0	Feb-22	0	Feb-22	19
Mar-22	56	141	Mar-22	30	7	Mar-22	8	Mar-22	92	38	23	107	Mar-22	32	Mar-22	5	Mar-22	0	Mar-22	0	Mar-22	25
Apr-22	21	131	Apr-22	44	81	Apr-22	2	Apr-22	107	21	38	90	Apr-22	30	Apr-22	8	Apr-22	0	Apr-22	0	Apr-22	12
May-22	84	178	May-22	39	8	May-22	6	May-22	90	21	19	92	May-22	67	May-22	6	May-22	0	May-22	0	May-22	26
Jun-22	84	172	Jun-22	22	3	Jun-22	8	Jun-22	92	35	15	112	Jun-22	309	Jun-22	3	Jun-22	0	Jun-22	0	Jun-22	46
Jul-22	67	187	Jul-22	50	50	Jul-22	12	Jul-22	112	25	19	118	Jul-22	98	Jul-22	12	Jul-22	0	Jul-22	0	Jul-22	29
Aug-22	56	187	Aug-22	57	24	Aug-22	5	Aug-22	118	35	21	132	Aug-22	14	Aug-22	8	Aug-22	0	Aug-22	15	Aug-22	51
Sep-22	57	140	Sep-22	30	1	Sep-22	6	Sep-22	132	24	21	135	Sep-22	7	Sep-22	6	Sep-22	0	Sep-22	130	Sep-22	51
Oct-22	80	149	Oct-22	34	57	Oct-22	8	Oct-22	135	24	12	147	Oct-22	9	Oct-22	5	Oct-22	0	Oct-22	139	Oct-22	30
Nov-22	87	169	Nov-22	47	67	Nov-22	14	Nov-22	147	7	19	135	Nov-22	25	Nov-22	5	Nov-22	0	Nov-22	53	Nov-22	36
Dec-22	63	142	Dec-22	38	15	Dec-22	10	Dec-22	135	23	33	125	Dec-22	52	Dec-22	5	Dec-22	0	Dec-22	0	Dec-22	48
Jan-23	75	156	Jan-23	44	30	Jan-23	23	Jan-23	125	14	22	117	Jan-23	78	Jan-23	7	Jan-23	0	Jan-23	0	Jan-23	35
Feb-23	46	141	Feb-23	32	9	Feb-23	9	Feb-23	117	12	21	108	Feb-23	18	Feb-23	3	Feb-23	0	Feb-23	70	Feb-23	21
Mar-23	49	192	Mar-23	40	11	Mar-23	3	Mar-23	108	41	25	124	Mar-23	19	Mar-23	4	Mar-23	0	Mar-23	61	Mar-23	32
Apr-23	55	168	Apr-23	47	64	Apr-23	6	Apr-23	124	22	30	116	Apr-23	49	Apr-23	8	Apr-23	0	Apr-23	74	Apr-23	13
May-23	78	208	May-23	27	5	May-23	2	May-23	116	9	20	105	May-23	114	May-23	3	May-23	0	May-23	0	May-23	31
Jun-23	99	262	Jun-23	20	2	Jun-23	4	Jun-23	105	12	16	101	Jun-23	227	Jun-23	2	Jun-23	0	Jun-23	0	Jun-23	68
Jul-23	61	222	Jul-23	62	39	Jul-23	13	Jul-23	101	25	36	90	Jul-23	98	Jul-23	15	Jul-23	0	Jul-23	0	Jul-23	43
Aug-23	132	285	Aug-23	52	36	Aug-23	14	Aug-23	90	38	21	107	Aug-23	21	Aug-23	3	Aug-23	0	Aug-23	10	Aug-23	49
Sep-23	128	242	Sep-23	33	2	Sep-23	5	Sep-23	107	11	20	98	Sep-23	9	Sep-23	2	Sep-23	1	Sep-23	67	Sep-23	72
Oct-23	98	269	Oct-23	61	32	Oct-23	11	Oct-23	98	9	25	82	Oct-23	19	Oct-23	8	Oct-23	16	Oct-23	281	Oct-23	41
Nov-23	38	147	Nov-23	62	55	Nov-23	5	Nov-23	82	18	13	87	Nov-23	15	Nov-23	3	Nov-23	18	Nov-23	37	Nov-23	35
Dec-23	29	119	Dec-23	41	21	Dec-23	18	Dec-23	87	15	15	87	Dec-23	45	Dec-23	4	Dec-23	27	Dec-23	0	Dec-23	86
Jan-24	74	227	Jan-24	43	22	Jan-24	5	Jan-24	87	11	15	83	Jan-24	45	Jan-24	14	Jan-24	23	Jan-24	46	Jan-24	8
Feb-24	56	154	Feb-24	64	12	Feb-24	22	Feb-24	83	19	22	80	Feb-24	15	Feb-24	7	Feb-24	15	Feb-24	77	Feb-24	18
Mar-24	33	111	Mar-24	28	4	Mar-24	5	Mar-24	80	17	9	88	Mar-24	18	Mar-24	5	Mar-24	9	Mar-24	0	Mar-24	30
Apr-24	59	168	Apr-24	28	62	Apr-24	14	Apr-24	88	23	16	95	Apr-24	39	Apr-24	5	Apr-24	13	Apr-24	20	Apr-24	9
May-24	69	241	May-24	21	7	May-24	5	May-24	95	15	13	97	May-24	107	May-24	3	May-24	33	May-24	0	May-24	21
Jun-24	75	156	Jun-24	21	2	Jun-24	7	Jun-24	97	16	15	98	Jun-24	183	Jun-24	1	Jun-24	21	Jun-24	0	Jun-24	68
Jul-24	59	204	Jul-24	48	36	Jul-24	14	Jul-24	98	18	31	85	Jul-24	139	Jul-24	18	Jul-24	14	Jul-24	65	Jul-24	34
Aug-24	70	276	Aug-24	38	37	Aug-24	16	Aug-24	85	10	16	79	Aug-24	7	Aug-24	3	Aug-24	3	Aug-24	61	Aug-24	30
Sep-24	85	148	Sep-24	38	4	Sep-24	7	Sep-24	79	71	31	119	Sep-24	12	Sep-24	5	Sep-24	7	Sep-24	75	Sep-24	65
Oct-24	59	137	Oct-24	37	32	Oct-24	14	Oct-24	119	20	35	104	Oct-24	13	Oct-24	5	Oct-24	1	Oct-24	113	Oct-24	32
Nov-24	74	220	Nov-24	37	73	Nov-24	15	Nov-24	104	5	23	86	Nov-24	19	Nov-24	6	Nov-24	6	Nov-24	0	Nov-24	11
Dec-24	61	152	Dec-24	30	14	Dec-24	11	Dec-24	86	13	12	87	Dec-24	74	Dec-24	4	Dec-24	18	Dec-24	0	Dec-24	55
Jan-25	97	207	Jan-25	71	25	Jan-25	16	Jan-25	87	14	21	80	Jan-25	32	Jan-25	6	Jan-25	11	Jan-25	15	Jan-25	42
Feb-25	58	189	Feb-25	25	4	Feb-25	17	Feb-25	80	17	10	87	Feb-25	24	Feb-25	4	Feb-25	7	Feb-25	85	Feb-25	16
Mar-25	49	226	Mar-25	55	10	Mar-25	12	Mar-25	87	21	14	94	Mar-25	28	Mar-25	8	Mar-25	11	Mar-25	0	Mar-25	36
Apr-25	68	244	Apr-25	36	67	Apr-25	7	Apr-25	94	19	17	96	Apr-25	45	Apr-25	2	Apr-25	21	Apr-25	82	Apr-25	52
May-25	95	325	May-25	32	10	May-25	9	May-25	96	14	11	99	May-25	99	May-25	4	May-25	26	May-25	0	May-25	40
Jun-25	70	251	Jun-25	0	2	Jun-25	8	Jun-25	99	13	18	94	Jun-25	246	Jun-25	0	Jun-25	33	Jun-25	30	Jun-25	143
Jul-25	100	256	Jul-25	76	18	Jul-25	8	Jul-25	94	49	21	122	Jul-25	114	Jul-25	11	Jul-25	11	Jul-25	0	Jul-25	58
Aug-25	98	217	Aug-25	62	11	Aug-25	12	Aug-25	122	47	43	126	Aug-25	7	Aug-25	9	Aug-25	4	Aug-25	70	Aug-25	32
Sep-25	75	186	Sep-25	33	30	Sep-25	18	Sep-25	126	10	49	87	Sep-25	11	Sep-25	5	Sep-25	1	Sep-25	146	Sep-25	31
Oct-25	83	196	Oct-25	43	35	Oct-25	8	Oct-25	87	10	19	78	Oct-25	11	Oct-25	4	Oct-25	5	Oct-25	129	Oct-25	84
Nov-25	95	232	Nov-25	55	60	Nov-25	16	Nov-25	78	8	6	80	Nov-25	22	Nov-25	8	Nov-25	5	Nov-25	77	Nov-25	24
Dec-25	99	213	Dec-25	53	19	Dec-25	12	Dec-25	80	7	11	76	Dec-25	53	Dec-25	6	Dec-25	16	Dec-25	0	Dec-25	57
Jan-26	104	194	Jan-26	59	24	Jan-26	17	Jan-26	76	15	13	78	Jan-26	32	Jan-26	8	Jan-26	12	Jan-26	0	Jan-26	15
Feb-26	95	162	Feb-26	47	12	Feb-26	36	Feb-26	78	17	14	81	Feb-26	15	Feb-26	10	Feb-26	10	Feb-26	110	Feb-26	10
Mar-26	0	0	Mar-26	0	0	Mar-26	0	Mar-26	81	0	0	81	Mar-26	0	Mar-26	0	Mar-26	0	Mar-26	0	Mar-26	0
Apr-26	0	0	Apr-26	0	0	Apr-26	0	Apr-26	81	0	0	81	Apr-26	0	Apr-26	0	Apr-26	0	Apr-26	0	Apr-26	0
May-26	0	0	May-26	0	0	May-26	0	May-26	81	0	0	81	May-26	0	May-26	0	May-26	0	May-26	0	May-26	0
Jun-26	0	0	Jun-26	0	0	Jun-26	0	Jun-26	81	0	0	81	Jun-26	0	Jun-26	0	Jun-26	0	Jun-26	0	Jun-26	0
Jul-26	0	0	Jul-26	0	0	Jul-26	0	Jul-26	81	0	0	81	Jul-26	0	Jul-26	0	Jul-26	0	Jul-26	0	Jul-26	0
Aug-26	0	0	Aug-26	0	0	Aug-26	0	Aug-26	81	0	0	81	Aug-26	0	Aug-26	0	Aug-26	0	Aug-26	0	Aug-26	0
Sep-26	0	0	Sep-26	0	0	Sep-26	0	Sep-26	81	0	0	81	Sep-26	0	Sep-26	0	Sep-26	0	Sep-26	0	Sep-26	0
Oct-26	0	0	Oct-26	0	0	Oct-26	0	Oct-26														



## North Carolina State Board of Certified Public Accountant Examiners

### Executive Staff Report

#### Upcoming Student Presentations on College and University Campuses

April 1, 2026 – NC Central University

April 13, 2026 – UNC Chapel Hill

#### NASBA Events

Conference for Executive Directors, Board Staff, & Legal Counsel – March 24-26, 2026, Austin, TX

2026 Eastern Regional Meeting – June 9-11, 2026, Rio Grande, PR

- Registration opens soon. The registration deadline is May 8, 2026.
- Guest registration fee is \$350
- Hotel accommodation is at the Wyndham Grand Rio Mar, Rio Grande, PR
- Hotel rate is \$354 per night with a reservation deadline of May 8, 2026
- New Board member orientation activities start on Monday, June 8, 2026

2026 NASBA Annual Meeting – October 25-28, 2026, Litchfield Park, AZ

#### Technology Updates

Staff continue to collaborate with the Agency Transformation team at GL Solutions to improve the Board's technology platform. Although the process is time-consuming, it is a vital investment in enhancing the Board's overall performance, operational effectiveness, and efficiency. By streamlining and automating examination and licensing procedures, the Board will standardize practices and offer better experiences for both staff and stakeholders.

Board staff are engaging in thorough testing and targeted training activities to ensure a smooth transition when the system goes live on April 13, 2026. To facilitate data migration and a seamless system switch, the Board will observe a blackout period from Saturday, April 4, through Sunday, April 12, during which the current system will be unavailable. Paper applications will continue to be accepted during this time and will be processed once the new system is active.

The expected go-live date for the new system is April 13, 2026. GL Solutions' lead project manager, Lucas Brandt, will be on-site at the Board office to ensure a successful launch. On the go-live date, online licensing and examination applications will become available, and the annual CPA renewal cycle will start immediately.



## North Carolina State Board of Certified Public Accountant Examiners

### Recognition of NC CPA Licensure Milestones

Years of Licensure	Name	CPA License Issued
50	Stephen Paulk Epperson, #9260	3/3/1976
50	Michael Wilson Henry, #9266	3/17/1976
50	Donald Michael Payseur, #9244	3/2/1976
50	Samuel Albert Rhyne III, #9245	3/2/1976
50	Clarence Eugene Ridenhour Jr., #9246	3/2/1976
50	Janice Lee Steede, #9276	3/29/1976
50	Lawrence Certain Turner, #9256	3/2/1976

52	Orvis Bartlett Buie, #7718	3/5/1974
52	Donald Edward Cunningham, #7728	3/7/1974
52	Charles Ray Flowers Jr., #7731	3/7/1974
52	Joe Robinson Honeycutt Jr., #7740	3/7/1974
52	Lonnie Jay McRoy, #7746	3/7/1974
52	Samuel Kirk Turner Jr., #7754	3/7/1974

53	Robert Michael Pegg, #7132	3/5/1973
53	Mark Dee Stephens, #7135	3/5/1973

54	John Francis Camp, #5138	3/1/1972
54	Gerald Wayne Dodd, #5143	3/1/1972
54	Claud Lee Dunn Jr., #5144	3/1/1972
54	Larry Wayne Lassiter, #5161	3/1/1972
54	Kenneth Donald Smith, #5176	3/1/1972
54	Milton Lee West, #5186	3/1/1972