



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES MARCH 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 (via Webex); Maria M. Lynch, Esq.; and Kecia Williams Smith, Ph.D., CPA (via Webex).

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

OTHERS IN ATTENDANCE: Noel L. Allen, Esq., Board Legal Counsel; Robert Broome, Vice President of Advocacy & Outreach, NCACPA; Larry Lassiter, CPA; Deloris Lassiter; Mark Soticheck, CPA, CEO, NCACPA; and Lt. J.A. Stokes, Raleigh Police Department

CALL TO ORDER: Ms. Kruse called the meeting to order at 10:01 a.m. and stated that with seven Board members in attendance, a quorum was present.

CONFLICT OF INTEREST: No Board member reported an actual or perceived conflict of interest with any agenda item.

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

MINUTES: Mr. Ahler moved to approve the February 16, 2026, meeting minutes, and Mr. Taylor seconded. The motion passed with seven votes in favor and none opposed.

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

ELECTION OF OFFICERS: Ms. Lynch moved to elect Ms. Kruse as President of the Board; Mr. Payseur as Vice President of the Board, and Mr. Taylor as Secretary-Treasurer of the Board for the 2026-2027 fiscal year, and Mr. Ahler seconded. The motion passed with seven votes in favor and none opposed.

LEGISLATIVE AND RULEMAKING ITEMS: Mr. Nance informed the Board that the amended rules were submitted to the Rules Review Commission (RRC) of the Office of Administrative Hearings on March 13, 2026. The RRC will vote on the rules at its April 28, 2026, meeting, and, if approved, they will be effective on May 1, 2026.

NATIONAL ORGANIZATION ITEMS: Mr. Nance provided a summary of the recent work of NASBA's Private Equity Committee, and Ms. Sanders updated the Board with the activities of NASBA's CPE Standards Working Group.

Ms. Kruse encouraged Board members to review the list of NASBA committees and contact Mr. Nance if they wish to apply to serve on a committee.

Several Board members shared their thoughts on the AICPA Professional Ethics Division Exposure Draft, Proposed Revisions Related to Alternative Practice Structures. Mr. Nance stated he would prepare a response on behalf of the Board and present it at the April 20, 2026, meeting for approval.

STATE AND LOCAL ORGANIZATION ITEMS: The Board discussed options for meeting the statutory requirement of validating social security numbers as presented by Mr. Nance, Mr. Trainor, and Mr. Allen.

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

Case No. C2025205 - Samantha Lynn Winogron - Approve the signed Consent Order. (Appendix I)

Case No. C2025225 - Natalie Jordan McCord - Approve the signed Consent Order. (Appendix II)

Case No. C2025092 - Frank Hemby Harper - Approve the Notice of Hearing for June 22, 2026, at 10:00 a.m. (Appendix III)

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

PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE REPORT: The Board approved, 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:

Bryan Stephen Adams

Katie Ann Caid

Jackson Avery Clay

Dayandria Dee Clarke Clunis

Claire Kristyne Kretschmar

Pawel Kulesza

Cole G. Leahy

Trinity Imana Mapp

Daniel Jeffrey Pereira

Joshua Zachary Rubin

Thomas Joseph Scarfino

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

Bryan Stephen Adams

Jalen Haki-Jasha Adams

Allison Mary Ahrens

Emily Nicole Armstrong

Canyon Matthew Bacon

Isadora Bailer

Ashley Nicole Barrick

Maggienella Basile

Ian Marshall Brain

Brian Daniel Bready

Dylan Michael Bryan
Katie Ann Caid
Christopher Andrew Cardwell
Allison Jones Carlyle
Leonardo Omar Chavez
Jackson Avery Clay
Lydia Grace Cline
Dayandria Dee Clarke Clunis
Rachel Elizabeth Combs
Lexi Marie Couch
Jordan Robert Cox
Cassandra Skipper Crumdy
Collin Samuel Davis
Madison Cullipher Dees
Kayla Lane DeGruchy
Jacquelyn Vaughn Dickson
Benjamin Russell Doby
William M. Early
Hannah Alston Fay
Rachel Sarah Francois
Amanda Lauren Ganci
Jesse Andrew Garcia
Matthew Thomas Gay
Peyton Moorefield Hove Gilbert
Levi Cole Gillespie
Joy Uchechi Goodluck
Katie Anne Hawkins
Emily Ruthanne Helms
Garrett Evan Hewett
Jordan Marie Hofmeister
Stephen Michael Hoggard
Anna Jenette Hollin
Cody Laine Hunt
Bryan Gregory Jarvis
Everette Christopher Jordan
Blake Avery Kessel

Claire Kristyne Kretschmar
Pawel Kulesza
Kamryn Eddy Large
Erin Madeline Lavelle
Katherine Wells Lawless
Cole G. Leahy
Hannah Jane Leskovec
John Bryan Lewis
Jackson Brian Madonia
Trinity Imana Mapp
Lauryn Highsmith Millner
Michelle Nichole Mixon
Amber Nicole Moore
Sheila Berg Mullinax
Kajol Ghanshyam Nariani
Adam David Nichols
Lauren Katherine Perdue
Daniel Jeffrey Pereira
Rhylee Kaylyn Pope
Casmara Elena Ramaswamy
Trevor Nathaniel Reed
Efrain Omar Rivera Ortiz
Jingxiu Rong
Joshua Zachary Rubin
Thomas Joseph Scarfino
Andrew Thomas Schwetz
Jonah William Shouse
Parker Steven Smith
Christopher Stephen Sparks
Kendall Alaine Tucker
Justin Louis Tuckmantel
Richard Lades Warriner
Joseph Michael Wells
Robert Coleman Woodward
Xiaojuan Zhong

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

Alexandre Julian Garenne T15529
Kelsey Linn Bush T15530
Merrill Rachel Pickerill T15531
Eric Michael Vande Zande T15532
John Wesley Mitchell T15533
Ryan Thomas Fidlow T15534

Andrew Charles Wass T15535
Alex Daniel Jones T15536
Amy Lynn Conrad T15537
Niraj Gaire T15538
Philip Jennings Frank T15539
Andrew Thomas Smith T15540

Margaret Elaine Bodemer T15553
Jacob Michael Lane T15554
Matthew Robert Appelt T15555
Monica Marie Takacs T15556
Dallin James Despain T15557
Isabelle Anna McLeod T15558
Julie Ann Toben T15559
Mark Olan Foreman T15560
Andrew Martin Breytenbach T15561
Rachel K. Clupper T15562
Brandon Scott Bingham T15564

Brady Michael McBride T15565
Amy Marie Carr T15566
Jessica Liz Underwood T15567
Nicolette Kristin Dailey T15568
Brian David Kuenzi T15569
Olivia Ruth Brooks T15570
Kelly Jean Ford Woodley T15571
Tera Nicole Butler T15572
Isaac Benjamin Scalese T15573
Deon Raqueal Goode Gaither T15574

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

Ismail Al Issa
Matthew Robert Appelt
Hannah Marie Berriman
Brandon Scott Bingham
Margaret Elaine Bodemer
Melinda Cooper Bowen
Olivia Ruth Brooks
Kelsey Linn Bush
Matthew Clayton Casey
Rachel K. Clupper
Amy Lynn Conrad
Amy Marie Cook
Bernadette Degnan
Dallin James Despain
Jonathon Harris Drury
Thomas J. Efthimiades
Mary Jane Ngozi Eseadi
Deon Raqueal Goode Gaither
Michael Timothy Gapen
Alexandre Florian Julien Garenne
Joyce Lynn Goldenbaum
Christian Hock
Barbara Hodgdon
Christopher William Ip

Alex Daniel Jones
Kiersten Ann Keegan
Jacob Michael Lane
Charlotte Lauren Manning
John Martello
Brady Michael McBride
John Wesley Mitchell
Ryan Edward Munz
Laura Marie Paredes
Tyeshia Lenea Parker
Eva Le Perla
Merrill Rachel Pickerill
Richard Michael Rezny
William John Saelinger
Christina Marie Shea
Andrew Thomas Smith
Laura Marie Tagliere
Monica Marie Takacs
Elwood Carroll Tibbs Jr.
Julie Ann Toben
Jessica Liz Underwood
Christina Marie White
Therrell E. Woods Jr.

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

Danielle Renee Asbjorn #30477
Julie Kristen Bee #33540
Meredith Virginia Carithers #35575

Evelyn Forbes Cone #41339
Lisa Isenhour Herman #32036
William Norman Lewin #9880

Michael Alan Mankowski #29643
Amy Marie Peters #32906

Shonda Y. Prescott #27431

Application for Reissuance of CPA Certificate: Approve the following application for CPA certificate reissuance:

Lamar Jones Jr. #44169

CPE Extension Requests (Approval) - Approve one request for an extension to complete the 2025 CPE requirement before June 30, 2026, without penalty.

CPE Letter of Warning – Approve the rescission of the CPE Letter of Warning previously issued to the following individuals:

Tabitha Faith Lambeth #44096
Scott Joseph Wright #47755

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

Hebatullah Abdallah
Christopher Alesso
Aidan Allred
Robert Anderson
Mae Angus
Dayelin Anuel
Laken Appleby
Malerie Austin
Natalie Auwn
Daniela Barrios
Maxwell Bellone
Taylor Benson
Lucas Bernet
Sugandh Bhardwaj
Amanda Bodden
Ronald Borcky
Lucia Borrás
Ethan Brunelli
Katherine Bucci
Madeline Cabe
Mylena Cairriki
Anna Caldwell
Aidan Campbell
Amanda Campbell
Vanessa Castillo Soza
Matthew Celeste

Dionne Chavis
Yanqin Chen
Xavier Chester
Caroline Clevenger
Kara Cline
Chad Collins
Nicholas Cummings
Justin Cunningham
Jennifer Daly
Drew Danner
Willis Davenport
Alexandra Davis
Jack Davison
Natalie DeByle
Rasna Defeis
Luke DeFranco
Chloe Deschamps
Alicia Desjardins
Daraya Dixon
Connor Dorflinger
Ryan Durham
Daniel Dyson
Megan Eaker
Sydney Eaker
Devin Eason
Alec Edens

Olivia Elgin
Alec Esoda
Holly Forester
Stewart Forthofer
Joseph Fraboni
John Franklin
Corey Fulp
Carolyn Fulwider
Eldar Gabidoff
Joshua Gardina
Isaiah Gardner
Brittany Garfi
Sydney George
Jonathan Gertler
Carolyn Goins
Ashley Gorman
Zachary Gracyalny
Jacob Green
Brianna Grist
Chase Hakerem
Gregory Hales
Zayd Hannini
Matthew Harrelson
Joy Harris
Hunter Haskett
Jolie Hauser
Hannah Hawks
Lamar Hemingway
Mauro Hernandez
Dania Hernandez-Garcia
Camron Hess
Elizabeth Heverly
Alexandra Hollis
Taylor Holt
Toby Howie
Chun Huang
Ellis Hunter
Chinyere Iwuchukwu
Artanzia Jackson Yates
Joshua James
Kolby Jessup
Carter Johnson
Edmonia Johnson
Lakendra Johnson
Steven Jordan
Annie Joseph

Ridge Kaauwai
Matthew Kalaf
Kayla Kapp
Kyle Kaufman
Edward Keesler
Joshua Keith
Eli Kerschen
Dainah Kilburn
Noah King
Bailey Kirby
Emily Kneller
Daniel Knott
Jack Kohout
Liana Kolodich
Brandy Kress
Georganne Kubic
Sophia Kurtz
Alana Laliberte
James Lambert
Emma Lanier
Jason Lee
Jonathan Leonard
Andrew Lerro
Radiatu Ligbi
Cassie Lloyd
Cooper Lohr
Matthew Looney
Andrea Loyd
Anyah Luna
Joshua Maas
Keyshla March De Jesus
Joshua Martin
Juan Pablo Martinez Romero
Charles McCorkle
Hannah McCoy
Dylan McDonough
Franklin McGowan
Eric McLaughlin
Laney McLaurin
James McLawhorn
Jonathon McLean
Elyse McNeil
Ashley Meacham
Lindsey Meadows
Susan Medellin
Abigail Meier

Thomas Meyer
Carter Miller
Mohamed Ali Mohareb
Robert Montgomery
Amy Moon
Molly Moore
Bryan Moreno
Brian Morris
Alistair Morrison
Rogan Munro-Foulis
Grant Myers
Nhan Nguyen
Amelia Olsen
Bailey Olson
Ondrea Ousley
Anna Parks
Kaitlyn Parrish
Chrissie Parsons
Lauren Parsons
Dristi Patel
Jessica Patrick
Lutchia Perkins
Carline Philippe
Marshall Pile
Luke Pirrung
Natalie Qamou
Benjamin Qualls
Whitney Ragland
Hannah Ramsey
Leonora Reader
Westin Reeder
Ethan Rehmann
David Rieth
Alexander Robinson
Abigail Rogers
Antonia Romann
Annie Ross
Tom Rubinacci
Anthony Rudden
Ibrahem Samara
Nicholas Sanfilippo
Lokesh Satyal
Hurley Schrader
Amanda Shaughnessy
Kaytlin Shaver
Aubrey Sherrod

Elijah Short
Mallory Sikes
Andrew Simpson
Celina Smith
Charles Smith
James Smith
Lillian Smith
Talia Smith
Dylan Sneed
Jayson Snipes
Bailey Spell
Neal Spencer
Paige Spicer
Samuel Spigarelli
Anna Teets
Ariston Tomes
Michael Tucciarone
Joseph Tully
Maurine Underwood
Madison Upchurch
Dominick Vaccaro
James Van Wie
Eric Vanderlaan
Caden Vandygriff
Jasmine Vang
Mai Vang
Charlene van Heerden
Amanda Vecchione
Ray Rose Velazco
Rodrigo Vieira Campos
Alison Walker
Kelsey Walker
Natalie Walton
Celeste Waugh
Ansley Whitaker
James Whitten
Carter Wilbanks
August Wilkerson
Evan Williams
Reese Willie
Madison Willis
Kari Wilson
Khendra Witt
Jordyn Wood
Danielle Wren
Nicholas Yablunsky

Fan Yang
Trevor Yoash
Terryjean Youtz

Helen Zhang
Vanessa Zweier

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

AJF CPA, PLLC
JM Boyd CPA, PLLC
Sara Hughes CPA, P.C.
Vania Ramos Ponce, CPA, PLLC

Strategic CPA 704 PLLC
Lifaver Trujillo, CPA, PLLC
WWCEJ & Company, PC

Miscellaneous - Approve a CPA Exam candidate's request for the Board to accept a transcript from an educational institution not accredited by one of the Board's accepted regional accreditation associations to support their accountancy concentration hours.

STRATEGY COMMITTEE: Ms. Kruse provided a summary of the Committee's February 20, 2026, meeting and shared the status of the strategic plan's tenets.

PERSONNEL COMMITTEE: The Board approved, with seven votes in favor and none opposed, the Committee's recommendations presented by Ms. Lynch.

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

RECOGNITION OF NC CPA LICENSURE MILESTONES: Ms. Kruse presented Certificates of Recognition to Mr. Payseur, who has been a North Carolina CPA for 50 years, and Mr. Lassiter, who has been a North Carolina CPA for 54 years.


Ms. Kruse directed the staff to send a Certificate of Recognition to the following individuals who have held an active North Carolina CPA license for 50 or more years as of March 2026:

Name	Years of Licensure
Stephen Paulk Epperson, #9260	50
Michael Wilson Henry, #9266	50
Donald Michael Payseur, #9244	50
Samuel Albert Rhyne III, #9245	50
Clarence Eugene Ridenhour Jr., #9246	50
Janice Lee Steede, #9276	50
Lawrence Certain Turner, #9256	50
Orvis Bartlett Buie, #7718	52
Donald Edward Cunningham, #7728	52
Charles Ray Flowers Jr., #7731	52
Joe Robinson Honeycutt Jr., #7740	52
Lonnie Jay McRoy, #7746	52
Samuel Kirk Turner Jr., #7754	52
Robert Michael Pegg, #7132	53

Name	Years of Licensure
Mark Dee Stephens, #7135	53
John Francis Camp, #5138	54
Gerald Wayne Dodd, #5143	54
Claud Lee Dunn Jr., #5144	54
Larry Wayne Lassiter, #5161	54
Kenneth Donald Smith, #5176	54
Milton Lee West, #5186	54

ADJOURNMENT: Mr. Ahler moved to adjourn the meeting at 10:58 a.m., and Mr. Taylor seconded. The motion passed unanimously, with seven votes in favor and none opposed.

Respectfully submitted:



David R. Nance, CPA
Executive Director

Attested to by:



Jodi K. Kruse, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025205

IN THE MATTER OF:
Samantha Lynn Winogron, CPA, #41788
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 Respondent stipulate to the following:

1. Samantha Lynn Winogron, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 41788 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2024-2025 CPA certificate renewal that she had obtained the required CPE for calendar year 2023.
3. Based on the Respondent’s representation, the Board accepted her renewal.
4. The Respondent was subject to an audit of her 2023 and 2024 CPE.
5. In response of the Board’s audit of her CPE, the Respondent was unable to provide documentation to substantiate completion of the required NASBA approved ethics course for 2023.
6. 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 Respondent’s actions as set out above constitute violations of 21 NCAC 08N .0202(b)(4) and .0203(b)(5).
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.

Consent Order - 2
Samantha Lynn Winogron, CPA

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Respondent, Samantha Lynn Winogron, CPA, is hereby censured.
2. The Respondent's CPA certificate is subject to a one-year stayed suspension. Because the suspension is stayed, the Respondent's CPA certificate will remain active. If the Board finds that the Respondent has violated any other Board Rules of Professional Conduct during the one-year period, the stay will be lifted, and the Respondent's CPA certificate will be actively suspended.
3. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.
4. The Respondent shall complete the NCACPA's eight hour (8) accountancy law course prior to June 30, 2026. The course may be used to satisfy the Respondent's obligation under this Consent Order and also may be counted towards her annual CPE obligations.

CONSENTED TO THIS THE 13 DAY OF FEBRUARY, 2026.
(Day) (Month) (Year)

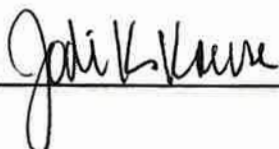


Respondent

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

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 

President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #2025225

IN THE MATTER OF:
Natalie Jordan McCord, CPA, #45847
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 Respondent stipulate to the following:

1. Natalie Jordan McCord, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 45847 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2024-2025 CPA certificate renewal that she had obtained the required CPE for calendar year 2024. She further indicated that some of those courses were completed in the first six months of 2025.
3. Based on the Respondent’s representation, the Board accepted her renewal.
4. The Respondent was subject to an audit of her CPE.
5. In response to the Board’s audit of her CPE, the Respondent could only provide documentation to substantiate nine and a half (9.5) hours of the forty (40) CPE hours required for 2024.
6. 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 Respondent’s actions as set out above constitute violations of 21 NCAC 08N .0202(b)(4) and .0203(b)(5).
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's CPA certificate is subject to a one-year stayed suspension. Because the suspension is stayed, the Respondent's CPA certificate will remain active. If the Board finds that the Respondent has violated any other Board Rules of Professional Conduct during the one-year period, the stay will be lifted, and the Respondent's CPA certificate will be actively suspended.
2. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.
3. The Respondent shall make up thirty and a half (30.5) hours of CPE prior to June 30, 2026.

CONSENTED TO THIS THE 10 DAY OF February, 2026.
(Day) (Month) (Year)

Natalie McCord Natalie McCord
Respondent

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

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Jodi K. Kause
President

NC BOARD OF
FEB 17 2026
CPA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2025092

IN THE MATTER OF:
Frank Hemby Harper, CPA, #12859
Respondent

NOTICE OF HEARING

The North Carolina State Board of Certified Public Accountant Examiners (“Board”) has received evidence which, if admitted at Hearing, would show that:

1. Frank Hemby Harper, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 12859 as a Certified Public Accountant.
2. 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.
3. On June 4, 2025, the Board received a complaint against the Respondent from one of his tax clients (“Complainant”).
4. The Complainant alleges that the Respondent was engaged to prepare her and her husband’s 2021 tax returns. Although the taxes were prepared, and she believed that they had been filed, the IRS sent her a notice on May 19, 2025, indicating that it had not received her return.
5. The Respondent responded to the complaint by stating that after reviewing his records, the Complainant’s tax return electronic filings were evidently rejected on March 23, 2023. The Respondent stated that no one from his office had double-checked to make sure that the Complainant’s tax returns had been accepted by the IRS. He asserts that he has implemented procedural changes to avoid this error moving forward.
6. On November 18, 2025, the Respondent was mailed a proposed Consent Order in resolution of the matter. His response date was December 9, 2025. The Respondent did not respond to that communication.
7. On December 11, 2025, the Respondent was emailed the proposed Consent Order. The Board staff provided additional time, to January 2, 2026, to respond. The Respondent did not respond to that communication.
8. On January 16, 2026, the Respondent was again contacted by email regarding the proposed Consent Order. The Board staff provided additional time, to January 23, 2026, to respond. The Respondent did not respond to that communication.

Notice of Hearing - 2
Frank Hemby Harper, CPA

9. The Respondent has also been subject to an audit of his Continuing Professional Education (CPE) due to having received a letter of warning from the Board. The Respondent did not provide a response to the Board's Licensing Section and did not provide certificates of completion to substantiate the CPE that he had represented on his CPA renewals.
10. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, the Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202, .0203, .0206 and 0212.

The discipline which the Board may impose on the Respondent for violation of the aforementioned statutes and rules includes censure, revocation of license for a period of time, or permanent revocation. In addition, the Board may impose civil penalties of up to \$1,000 per infraction.

Pursuant to N. C. Gen. Stat. § 150B-38, the Respondent is entitled to a public hearing on this matter. This notice is to advise Respondent that, unless this matter is resolved by consent, the Board will hear this matter in the Board offices at 1101 Oberlin Road in Raleigh on June 22, 2026.

If the Respondent is not present, a decision may be reached in his absence, and the Respondent may be deemed to have waived his right to a hearing.

Pursuant to N. C. Gen. Stat. § 150B-40(d), the Respondent may not communicate regarding this matter, directly or indirectly, with any individual member of the Board.

This notice is issued the 16 day of March, 2026.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: *Michael Rayson*
Chair, Professional Standards Committee