

Activity Review

North Carolina State Board of Certified
Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • nccpaboard.gov • No. 7-2026

FINAL REMINDER

July 31 Is the Deadline to Renew Your CPA License or Request Inactive Status

If you have not yet renewed your CPA certificate for 2026–2027 or [requested inactive status](#), time is running out. July 31, 2026, is the final deadline to complete the required renewal process or request inactive status.

This deadline applies to CPAs who are required to renew their certificate, including individuals designated as CPA-retired. CPA-retired status does not eliminate the annual renewal requirement. Individuals with CPA-retired status must complete the renewal process each year to maintain their status.

After the June 30 renewal deadline, the Board mailed Letters of Demand to more than 1,000 CPAs who had neither completed the required renewal process nor [requested inactive status](#).

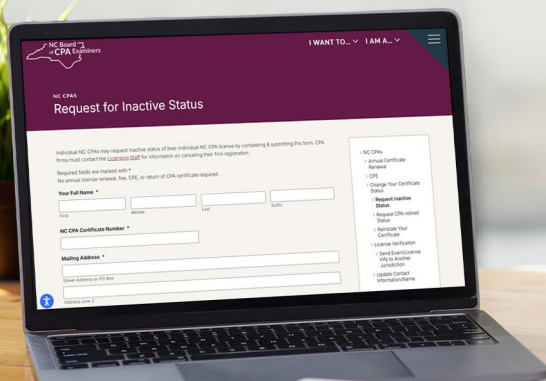
To avoid forfeiture of your CPA certificate, you must take one of the following actions:

- Renew your CPA certificate for the 2026–2027 year; or
- Request inactive status and be approved for the status change.

CPAs who wish to [request CPA-retired status](#) must apply for and be approved for the status change and complete the renewal process by July 31, 2026.

The Board rules do not permit an individual to allow a CPA certificate to lapse. Failure to complete the required renewal or be approved for inactive status by July 31, 2026, results in [automatic forfeiture of the CPA certificate](#), and the individual is no longer considered a North Carolina CPA.

If you need assistance creating a portal account, completing the renewal process, or requesting a status change to inactive or CPA-retired, please contact the Licensing Staff at licensing@nccpaboard.gov or (919) 733-4222.



In This Issue

Understanding the Licensure Experience Affidavit	2
CPA Exam Fees Effective August 3, 2026	3
Ready to Return to Active Status?	4
Successful CPA Exam Candidates	5
Your Application Didn't Disappear	6
Honoring North Carolina CPAs	7
CPA Certificate Reclassifications	8

Published by the North Carolina State

Board of CPA Examiners

Tel: 919.733.4222

Fax: 919.733.4209

Web: nccpaboard.gov

PO Box 12827

Raleigh NC 27605-2827



Understanding the Experience Affidavit for Original North Carolina CPA Licensure

One of the final steps in becoming licensed as a CPA in North Carolina is documenting your [work experience](#). The [experience affidavit](#) is the form the Board uses to verify that you have met the experience requirement for CPA licensure.

What Is an Experience Affidavit?

An experience affidavit is a form completed by the person who supervised your work experience or is otherwise qualified to verify it. The affidavit documents where and when you gained your experience, the type of accounting work you performed, and whether your experience was obtained under the supervision of a licensed CPA.

The affidavit is submitted with your CPA certificate application and serves as the Board's primary means of verifying that applicants have met the experience requirement.

How Much Experience Is Required?

The amount of experience required depends on the [licensure pathway](#) you are using:

- Pathway 1 (150 semester hours and a bachelor's degree): One year of full-time accounting experience under the direct supervision of a licensed CPA.
- Pathway 2 (master's degree): One year of full-time accounting experience under the direct supervision of a licensed CPA.
- Pathway 3 (bachelor's degree): Two years of full-time accounting experience under the direct supervision of a licensed CPA.

North Carolina also provides alternative ways to satisfy the experience requirement, including four years of accounting experience not supervised by a CPA, four years of qualifying teaching experience, or a combination of qualifying experience that the Board determines is substantially equivalent.

All required experience must be completed before an applicant applies for an original NC CPA certificate. When CPA supervision is required, the experience must be obtained under the direct supervision of a CPA who holds an active license issued by a U.S. state or NASBA jurisdiction.

What Counts as One Year of Experience?

For licensure purposes, one year of experience equals 52 weeks of full-time employment. Full-time employment means your employer expects you to work at least 30 hours per week.

Qualifying experience may be obtained through an internship, provided the internship meets the Board's experience requirements. Internship experience is evaluated in the same manner as any other qualifying employment. To receive credit, the experience must satisfy the applicable supervision requirements, involve qualifying accounting

work, and meet the Board's requirements for full-time or part-time experience.

What Information Is Included on the Affidavit?

The experience affidavit documents key information about your qualifying experience, including:

- The type of experience obtained
- The dates the experience was earned
- Job titles and classifications
- A description of your duties and responsibilities
- Verification by the supervising CPA, when required

Because the affidavit requires detailed information about your work experience, applicants should contact supervisors early in the licensure application process.

Will I Need More Than One Affidavit?

Possibly. Applicants must submit an experience affidavit for each qualifying work experience being used to satisfy the licensure requirement. If your experience was obtained through different employers, supervisors, or qualifying experience categories, separate affidavits may be required.

Special Situations

The Board provides specialized forms for applicants whose experience was obtained through [part-time employment](#), [self-employment](#), or qualifying [teaching](#) experience.

Applicants with part-time experience may still receive credit toward the experience requirement. However, they must submit a supplemental form documenting their weekly hours worked so the Board can determine whether the experience requirement has been met.

Applicants seeking credit for self-employment must submit a supplemental affidavit documenting the accounting services they provided to clients during the period being claimed as qualifying experience.

Applicants using teaching experience to qualify for CPA licensure must submit additional documentation from each institution where they taught. Certain limitations apply to introductory accounting courses, and teaching experience must include advanced accounting subject matter.

Plan Ahead

Obtaining completed experience affidavits could take time, particularly if you worked for multiple employers or supervisors. Contacting supervisors early and reviewing the applicable forms before applying can help avoid delays in the certification process.

Please contact the [Licensing Staff](#) with questions about submitting an experience affidavit with your application for an original NC CPA license.

For Supervising CPAs:

Understanding Your Role in the Experience Affidavit Process

Some CPAs are surprised when a former employee or colleague asks them to complete an experience affidavit. The affidavit is an important part of the licensure process, and it may be less burdensome than some supervisors anticipate.

What Are You Certifying?

When you sign an experience affidavit, you are verifying information regarding the applicant's work experience, including:

- The dates during which the experience was obtained
- The nature of the accounting work performed
- The duties and responsibilities assigned to the applicant
- Whether the experience was obtained under your direct supervision as a licensed CPA

The affidavit does not require you to provide an opinion on the applicant's competency, professional judgment, character, or the quality of the applicant's work. Your role is to verify the applicant's experience, not to recommend the applicant for licensure.

Who Can Serve as the Supervising CPA?

For experience that must be obtained under CPA supervision, the supervising CPA must have held an active CPA license issued by a U.S. state or NASBA jurisdiction during the period the experience was earned.

If you have changed employers since supervising the applicant, you may still complete the affidavit. The form includes a place for you to provide your current contact information.

Professional Responsibility

[21 NCAC 08N .0203](#) requires CPAs to cooperate with the experience verification process. A CPA may be subject to disciplinary action for failing to execute an Experience Affidavit after the Board has determined that the applicant meets the criteria for the CPA to complete the affidavit.

If you have questions about whether an applicant's experience qualifies or about your responsibilities as a supervising CPA, [Board staff](#) can provide guidance.



Board to Hold September Meeting at Elon University

The Board will hold its September 23, 2026, meeting on the campus of Elon University.

The meeting is open to the public, and we welcome members of the CPA community, students, and other interested individuals who would like to attend. Additional meeting details, including the time and location, will be announced once finalized.

Because the meeting is being held off-site, anyone planning to attend is asked to [contact the Board](#) in advance so we can assist with any logistical needs.

CPA Exam Fees Effective August 3, 2026

	Application postmarked or received electronically on or before August 2, 2026	Application postmarked or received electronically on or after August 3, 2026
Administration Fees		
Initial Exam Application	\$230.00	\$230.00
Re-Exam Application	\$75.00	\$75.00
Section Fees		
AUD	\$265.57	\$268.59
BAR	\$265.57	\$268.59
FAR	\$265.57	\$268.59
ISC	\$265.57	\$268.59
REG	\$265.57	\$268.59
TCP	\$265.57	\$268.59

Ready to Return to Active Status?

Here's What You Need to Know

If your North Carolina CPA certificate is currently on inactive or CPA-retired status and you are ready to return to active status, the reinstatement process is straightforward when you know what information and documentation you will need before you begin.

NOTE: The reinstatement process described in this article applies to CPA certificates currently on inactive or CPA-retired status. If your certificate is on a different status, please [contact the Board](#) for guidance.

Start with the Online Portal

Reinstatement applications may be completed through the Board's [online portal](#). If you have not yet [created a portal account](#), you will need to do so before starting your application. [Applications](#) may also be submitted by mail or email.

Reinstating Your CPA Certificate

To reinstate your CPA certificate, you must submit a reinstatement application that includes:

- Current contact and employment information;
- Three [Certificates of Moral Character](#), each completed by a properly licensed CPA;
- Any required explanations and supporting documentation related to criminal matters, license denials, or disciplinary actions;
- Documentation of completion of at least 2,000 minutes (40 hours) of CPE completed within the previous 12 months, including the 400-minute (eight-hour) North Carolina Accountancy Law course offered by the [NCACPA](#);
- Completion of required attestations, including the Employee Fair Classification Act (EFCA) attestation; and
- Information regarding military service or affiliation, if applicable.

A \$100 reinstatement fee is required for certificates being reinstated from inactive status. The fee is not required for certificates being reinstated from CPA-retired status.

Please remember that submitting a reinstatement application does not immediately return your certificate to active status. Until the Board approves your reinstatement application, you may not represent yourself as an active North Carolina CPA or provide services that require an active CPA certificate.

Planning to Open a CPA Firm?

If you plan to open your own CPA firm after reinstatement, you must [register the firm](#) with the Board before providing services.

If you plan to join an existing firm, confirm that the firm is properly [registered with the Board](#).

Reinstatement Application Checklist

Portal Edition

Before beginning your reinstatement application, make sure you:

- ☐ Review the [reinstatement requirements](#) to ensure you are eligible for reinstatement
- ☐ Have all Certificates of Completion for at least 2,000 minutes (40 hours) of CPE within the past 12 months
- ☐ Have the Certificate of Completion for the required 400-minute (eight-hour) North Carolina Accountancy Law course offered by the [NCACPA](#)
- ☐ Have three [Certificates of Moral Character](#) each completed by properly licensed CPAs who know you well enough to vouch for your good moral character
- ☐ Have all required explanations and supporting documentation related to criminal matters, license denials, or disciplinary actions
- ☐ Created an account in the Board's [online portal](#) or have access to your portal account

If you have questions about your reinstatement eligibility or submitting your application, please contact the Board staff at licensing@nccpaboard.gov.

For a detailed reinstatement application checklist, click [here](#).



Congratulations

SUCCESSFUL UNIFORM CPA EXAM CANDIDATES

The following North Carolina candidates passed the Uniform CPA Exam between March 1 and May 31, 2026:

Christopher Tavian Alesso	Joseph Paul Fraboni	Aaron Thomas Lamb	Ethan David Rehmann
Dayelin Fabiola Anuel	Corey Jay Fulp	Jonathan Bain Leonard	Philipp Anton Roedl
Allen Joseph Barnett	Luke Warren Gentry	Christian Maloy Liebert	Bradley Keith Russell
Anna Alexandra Bogdan	Brittany Clayton Grenz	Jerrie Rievan Lombard	Chloe Elizabeth Schulte
Victoria Ann Boon	Maggie Jeanne Grondy	Anyah Donna Luna	Jade Li Jotcham Seets
Julia Victoria Brooks	Hannah Washburn Hawks	Easton Michael McCoy	William James Sharp
Constance Autumn Buck	Josef Markus Hefe	Erica Marie McDermott	Andrew Brent Simpson
Peter Moroni Butcher	Elizabeth Cooke Helweg	Barrett Judson McGuire	James Conley Snavelly
Yanqin Chen	Camron Mitchell Hess	Elyse Nicole McNeil	Paul Gabriel Sposato
Yu Ting Chen	Cooper Schaeffer Hough	Benjamin James McQuaid	Madison LeeAnne Tarlton
Caroline Elizabeth Clevenger	Emily Caroline Huey	Lindsey Renae Meadows	Seth Richard Tomalis
Bryan Christopher Collins	Monica Mitchell Hughes	Abigail Marie Meier	Ashlyn Mae Vincent
Emma Elizabeth Collins	Ellis Laine Hunter	Jacob Edward Meier	Matthew Harrison Wagner
Samantha Kimball Crocker	Samantha Jane Jacobs	Jennie Elizabeth Melton	Celeste Marie Waugh
Alyssa Ellen Dendle	Lily Katherine Johnson	Alexander John Mize	Logan Ian Webb
Daniel Maxton Dyson III	Matthew Dylan Johnson	Kellie Bailey Monacell	Isabelle Mary White
Devin William Eason	Carson Gregory Kania	Lauren Nicole Morris	Joshua Lamont Whitsett
Alec William Esoda	Noah Carl King	Bethany Elizabeth Neary	Brandon Michael Yarusinsky
Anna Grace Evans	Jack Lawrence Kohout	Carly Marie Purgason	Jessica Catherine Zajac
Kelsey Ann Fontaine	Austin Tyler Kunkel	Jacob Werner Putnam	

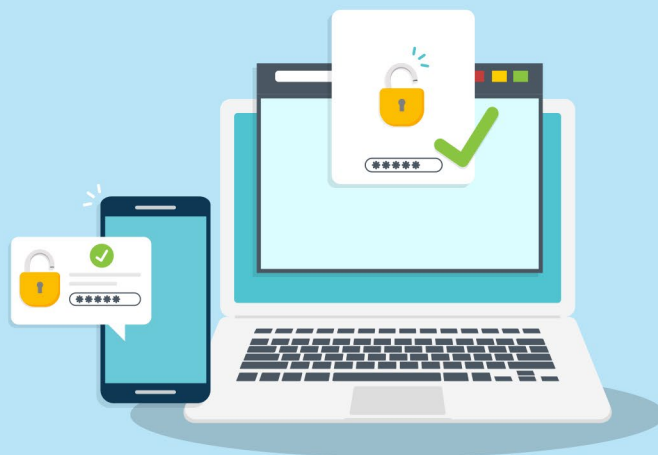
NASBA Updates MFA for Its Candidate Portal

NOTE: This notice applies to NASBA's CPA Portal for CPA Exam candidates, not the North Carolina State Board of CPA Examiners' online portal.

[NASBA](#) has updated the multi-factor authentication (MFA) process for its [candidate portal](#) to enhance account security. If you use the NASBA portal and have not already done so, you must enroll in Okta Verify (required) or Google Authenticator to continue accessing your account. SMS text messages and phone call verification are no longer supported.

If you have trouble signing in, check the authenticator app or password manager where you originally saved your MFA code. Remember that authentication codes refresh every 30 seconds, so if you receive an invalid code message, open your authenticator app to retrieve the current code.

For questions or assistance with the NASBA portal, please contact NASBA Candidate Care at cpaexam@nasba.org or 1-800-CPA-EXAM. The Board cannot provide support for the NASBA portal.



Where Did My Application Go?

If you logged in to the Board's [portal](#) and can't find an application you previously submitted, don't panic. If Board staff have completed their review of your application, it is normal for it to no longer appear on your dashboard.

Once Board staff have reviewed and approved an Exam or CPA license application at the staff level, the application is removed from the applicant's dashboard. At that point, the application becomes part of the applicant's official Board record and is no longer visible on the applicant's side of the portal. Although you can no longer view the application in the portal, it has not been deleted or lost.

In other words, if an application that was previously visible on your dashboard is no longer listed, it often means Board staff have completed their review, not that there is a problem with your application.

It is important to understand that staff review and approval is not the final step in the process. Most applications require Board approval before an applicant becomes eligible for the next step or is granted a CPA certificate. Although the application no longer appears on your dashboard after staff review, it remains in your official Board record.

Your portal account is an important source of information during the application process and beyond. Be sure to monitor your Communications Center, email inbox, and spam folder for updates from the Board.

Exam Candidates: Watch for an email from NASBA with information about your Notice to Schedule (NTS) after your Exam application has received all required approvals.

License Applicants: Continue monitoring your Communications Center and your email for updates regarding your application, including notification of the Board's approval of your CPA license.

If you have questions about your Exam application, please contact the Exam staff at examinations@nccpaboard.gov or (919) 733-4224. If you have questions about your CPA license application, please contact the Licensing staff at licensing@nccpaboard.gov or (919) 733-1422.



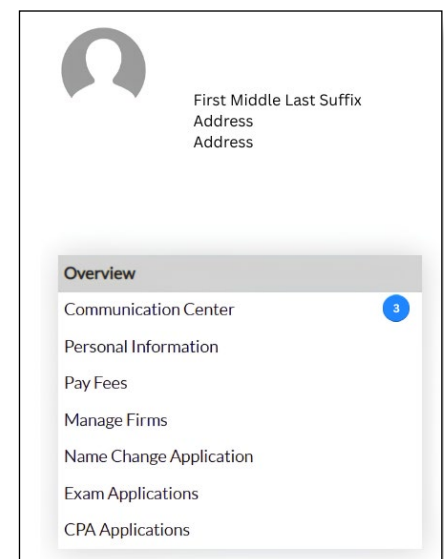
Your Communications Center: A Message You Don't Want to Miss

The portal Communications Center is one of the ways the Board communicates with portal users. Whether you're an Exam candidate, a license applicant, or a CPA certificate holder, it's a good idea to check it regularly.

Depending on where you are in the process, you may receive messages about:

- Missing, incomplete, or illegible documents
- Requests for additional information or clarification
- Questions about information you entered on an application
- Updates on the status of your application
- Important notices related to certificate renewal and other matters
- Other information related to your record with the Board

Checking your Communications Center each time you log in, along with your email inbox and spam folder, can help you stay informed and avoid unnecessary delays or missed deadlines.



Honoring North Carolina CPAs

with 51+ Years of Licensure



The North Carolina State Board of CPA Examiners is proud to recognize the following CPAs who have held a North Carolina CPA certificate for 51 or more years. This recognition celebrates their dedication, professionalism, and many years of service to the CPA profession and the citizens of North Carolina.

Each month, the Board recognizes CPAs who reach the 50-year licensure milestone in the *Activity Review*. Therefore, CPAs who have reached or will reach the 50-year milestone in 2026 are not on this list but are recognized in the month they achieve that milestone.

The list below includes only those individuals with an active or CPA-retired certificate status as of July 1, 2026. An asterisk (*) indicates CPA-retired status.

Name and NC CPA No.	Years of NC Licensure	Name and NC CPA No.	Years of NC Licensure
Thomas H. Connelly, #1236	71	David Husslar Cline III, #3728*	56
Robert Franklin Warwick, #1771	66	Neil Franklin Crossley, #3960	56
Lester Hill, #1824	65	Donald Larry Crumbley, #3715	56
Charles Avery Thomas Jr., #1891	65	James Irwin Kearney, #4099	56
Harold Leon Collis, #2099	64	William Glenn McNairy, #3704	56
Harry George Kledaras, #2088	64	Stephen Parrish, #3978	56
Craven Blaylock Page, #2144	64	Richard Jerome Pope, #3981	56
William Ralph Hanling, #2242	63	Ralph Wayne Rowell, #3983*	56
Floyd Clinton Bowen Jr., #2320	62	Aubrey Edwin Strange Jr., #3998	56
John Gilbert Buie Jr., #2364*	62	Philip David Stuart, #4043	56
Pete Calvin Coble Jr., #2433	62	Steven Leon Tinsley, #3680	56
William Howard Coffey, #2393	62	Trent Ramsey Wilson, #3687	56
Robert David Herford, #2321	62	Thomas Lee Codington, #4621	55
James Graham Sullivan, #2348	62	Arthur Coburn Farley III, #4157	55
Jesse Moye Harrington III, #2486	61	Paul Kirby Hamlin Jr., #4331	55
James Erwin Lowdermilk, #2549	61	Thomas Eugene Hastings, #4160	55
David Everett Scobie, #2591*	61	Philip Johnson, #4334	55
John Delyott Adams, #2798	60	Stephen Michael Miller, #4342*	55
Arthur Thomas High, #2849	60	Ira Durell Morris Jr., #4343	55
James Edward Neal, #2807	60	Harold Graham Myers, #4344	55
John Thomas Pearson, #2793*	60	Bobby Hiram Perry, #4347	55
Samuel Alexander Boyce, #2862	59	Fern Haywood Shubert, #4277	55
Thomas Henry Elam, #2907	59	Oscar Glenn Spell III, #4361	55
Richard Putney Jones, #2956	59	Kelly Randolph Vann, #4203	55
Dallas Scott Lane, #2931	59	Jane Michael Worley, #4264	55
Coleman DeVane Ross, #2959	59	Hilton Wayne Comstock, #5131	54
Henry Donald Scott, #2935	59	Asa Henry Crawford Jr., #6980	54
Leon Edward Trexler, #2923	59	Dockery Sam Dobbins, #5537	54
Herbert William Wakeford, #3002	59	Gerald Wayne Dodd, #5143	54
Ira Wayne Berry, #3169	58	Claud Lee Dunn Jr., #5144	54
Clyde Stephen Dula, #3145	58	Robert Donald Farmer, #6806	54
Joseph Edward Hahn, #3088	58	William Hall Formy-Duval, #5132	54
Donnie Lee Heath, #3121	58	Charles Dale Harriman, #6809	54
James Ronald Martin, #3178	58	William Blaine Hawkins, #5073	54
Rea Franklin Miller Jr., #3104	58	Charles Edwin Killian, #6112	54
Joseph Waters Pegram, #3127	58	John Kledis, #6966	54
Tom R. Blacka, #3415	57	Larry Wayne Lassiter, #5161	54
Larry Dwight Eaker, #3498	57	David Franklin Leeper, #5596	54
Howard Arthur Goldklang, #3603	57	Michael John Magruder, #6855	54
Ralph Wayne Hutchins, #3419	57	Robert David Norman, #6815	54
Charles William Barker, #3956	56	Robert Lee Page, #6833	54

Honoring North Carolina CPAs with 51+ Years of Licensure

Name and NC CPA No.	Years of NC Licensure	Name and NC CPA No.	Years of NC Licensure
Edmund John Piaski Jr., #6851	54	Alan Eugene Bolick, #8786	51
James Brock Pierce, #5530	54	Deborah Bost, #8479*	51
James McHugh Skidmore Jr., #6823	54	John Lucier Brantley, #8774	51
Kenneth Donald Smith, #5176*	54	Charles I. Bunn Jr., #8630	51
John Leslie Tilley, #5526	54	Lanny Dale Bynum, #8806	51
Wayne Alden Turner, #6826	54	Glen Everette Cannon, #8421	51
Milton Lee West, #5186	54	William Teddy Currie, #8439	51
Thomas Randolph Whitt, #6827	54	John Francis Darcy, #8812	51
James Ivey Wilson, #5527	54	Walter Conaway Davenport, #8813*	51
William Temple Allen, #7092	53	Jerry Clifton Flood Jr., #8441	51
William Graham Boyd, #7161	53	Guy Louis Forcucci, #8807	51
Claude Carmack, #7537	53	Thomas Gatewood Jr., #8443	51
Ozro Douglas Covington, #7224	53	Gary Leonard German, #8814	51
William Marshall Faircloth, #7216	53	Michelle McConnell Harris, #8637	51
Kenneth Sterling Garmon Sr., #7154	53	Donald Richard Hoover, #8571	51
Reginald Alan Griffin, #7155	53	Donald Jackson, #8447	51
Lloyd Ray Moody, #7116	53	Perry Edwin James III, #8935	51
Patricia Louise Murphy, #7543	53	Billy Ray Lamm, #8416	51
Herman Menton Padgett, #7553	53	George Bryant Lee, #8955	51
Robert Michael Pegg, #7132	53	Heinz Walter Little, #8455*	51
Dorn Carl Pittman Jr., #7223	53	James Arthur Lucas Jr., #8625	51
David Bruce Post, #7508	53	Stephen Loren Lucas, #8985	51
Charles Stephen Smith, #7384*	53	John Robert Markel, #8996	51
Thomas Rudolph Smith, #7118	53	Martha Seitz Marshall, #8484	51
John Nelson Spencer Jr., #7078	53	Rebecca Phillips Matamoros, #8578	51
Anselm Christian H. Staack, #7416	53	Thomas Penn May Jr., #8832	51
Mark Dee Stephens, #7135	53	Garland Vance Newlin Jr., #8939	51
Stephen Wayne Stuart, #7168	53	Hugh Jones Norris Jr., #8510	51
William N. Alexander Jr., #7568	52	Robert Henry Orrell III, #8227	51
Benjamin Boykin II, #7963	52	John Burwell Parker, #8834	51
James Cornelius Briley Jr., #7557	52	Thomas Joseph Patton, #8771	51
William Paul Brown, #8141	52	Buddy Albert Pope, #8796	51
Robert Leighton Buck, #7569	52	William Marvin Rogers, #8477	51
Barry Keith Cummins, #7975	52	Mark Noel Schlueter, #8800	51
Donald Edward Cunningham, #7728	52	Kenneth Joseph Shahbaz, #8465	51
Kent Lyle Dewey, #7976	52	Mason Lowell Spruill, #8411	51
E. Dean Duncan, #7805	52	Jeffrey Vincent Stewart Jr., #8942	51
Raymond Wardell Edwards, #7559	52	Ollin Baines Sykes, #8804	51
Brewer Moody Ezzell, #7820	52	Christopher Bland Taylor, #8645	51
Charles Ray Flowers Jr., #7731	52	Thomas Lee Watson, #8581	51
Kenneth Bruce Hawkins, #7821	52	William Young Webb, #8836	51
Joe Robinson Honeycutt Jr., #7740	52	Evan Howard Webster, #8568	51
Thomas Ray Howell, #7961	52	James Madison Whitworth Jr., #8805	51
James Arthur Lee, #7995	52		
Lonnie Jay McRoy, #7746	52		
Dan Eldridge Minor, #8149	52		
Kenneth Barry Morgan, #7824	52		
Robert Andrew Neill, #7956	52		
Danny Ray Newcomb, #7564	52		
Elizabeth Daniel Palmer, #7825	52		
Miltom Emmett Petty, #7826	52		
John A. Purdie Jr., #7565*	52		
Steven Dale Scarboro, #7987	52		
John Michael Schwarz, #7571*	52		
Russell Wayne Trivison, #8221	52		
Samuel Kirk Turner Jr., #7754	52		
Robert Lee Underwood III, #7833	52		
Gary Donald Wilson, #7819	52		
Douglas Early Aust, #8508	51		
Terry McFetters Ball, #8587*	51		
Bobby Joe Bates, #8773	51		
Charles Carlyle Bivens Jr., #8613	51		



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

John Thomas Autrey, #9434
Phillip Lee Bostian, #9404
Rebecca Shields Sawyer, #9411
Lorinda Bolz Spivey, #9410

CPA Certificate Reclassifications

CPA-retired

Between June 16 and July 10, 2026, the Board approved the following CPA-retired status applications:

Gary Lee Allred, #14277	Graham, NC
David Clifford Edward Becker, #15158	Saint Cloud, FL
Curtis Franklin Beeson, #14915	Raleigh, NC
Holly Lynn Benedict, #27880	Davidson, NC
Heba Kamel Botros, #27953	Advance, NC
David Edward Bradsher, #20685	Arlington, VA
Natalie Omelchenko Cox, #21060	Arlington, VA
Karin Lee Durham, #31903	Franklin, NC
Patricia Laskas Fleggas, #15285	Raleigh, NC
Jeffery Smith Greenway, #31022	Prosperity, SC
Richard Dan Hardy, #34563	Raleigh, NC
Sandra Lynn Hill, #26590	Aydlett, NC
John Thomas Kammerer, #26313	Fort Lauderdale, FL
Joseph Paul Lakatos, #41267	South Daytona, FL
E. Joy Little, #15194	Marshville, NC
Brian Porter Littlejohn, #25702	Clemmons, NC
Susan Salmon McCullen, #18954	Cary, NC
Doreen Michelle Mondlak, #17848	Huntersville, NC
Sandra Deeann Morton, #24843	Candler, NC
Toshio Osaka, #31247	Charlotte, NC
Robert Nathan Shuman, #12412	Greensboro, NC
Charles Edward Tarantino, #19961	Houston, TX
Cassandra L. Triggs, #22241	Charlotte, NC
Kelly Maddry Young, #24464	Chapel Hill, NC

Inactive Status

Between June 16 and July 10, 2026, the Board approved the following inactive status applications:

Joseph Quinton Adams, #46463	Charlotte, NC
Cheryl Alexis, #21950	Charlotte, NC
Rebecca Ann Allison, #34387	Columbia, SC
Beth Ann Arbuckle, #31306	Fort Mill, SC
Caroline Standish Arden, #38545	Rolesville, NC
Michael Joseph Arthur, #37669	Denver, CO
Paulus Irwan Asali, #31711	Colleyville, TX
Alicia Calcutt Ash, #43685	Charlotte, NC
Lindsey Elizabeth Averette, #35064	Charlotte, NC
Cathy Jo Baggenstoss, #45659	Overland Park, KS
Sharon L. Bailey, #18711	Kannapolis, NC
Aimee Leigh Yoars Baker, #35827	Knoxville, TN
Thomas Depoyer Barritt, #19653	Cary, NC
Jonathan Mark Beam, #10992	Lincolnton, NC
Keith Edward Beam, #38722	Lindale, TX
Brenda Sue Barrett Beamon, #16618	Sunset Beach, NC
Sharon B. Bell, #44036	Glendale Springs, NC
Todd Daniel Bell, #18842	Morganton, NC
Jeff Lyman Birdsong, #37845	Chapel Hill, NC
John David Blair Sr., #17474	Charlotte, NC
Julie Byrum Blanchard, #21382	Edenton, NC
Richard Adam Blum, #27286	Black Mountain, NC
Nicholas Timothy Boardman, #39616	Matthews, NC
Austen John Bono, #40299	Lauderdale By The Sea, FL
Jordan Elizabeth Boone, #38308	Hopkinsville, KY
Christopher Joseph Bouffard, #28083	Skokie, IL
Steven Eric Bowman, #9312	Morganton, NC
Theresa Loughery Boyd, #17390	Charlotte, NC
Phillip Howard Brady, #9454	Ramseur, NC
Alice Breeden, #22516	Tega Cay, SC
J. Randall Bryant, #19657	Unadilla, GA
Shelby Elizabeth Bryson, #48198	Suffolk, VA
Orvis Bartlett Buie, #7718	Myrtle Beach, SC
Jennifer Lynn Buller, #30171	Washington, NC
Richard P. Burke, #25237	Terrell, NC

William Taylor Caldwell, #29109	Raleigh, NC
Stephanie Lynn Cardwell, #38605	Charlotte, NC
Michael Ray Cauble, #16981	Easley, SC
David Leigh Chafin, #15459	Greensboro, NC
Kristen Elizabeth Chambers, #44999	Charlotte, NC
Thomas Lee Churchwell Jr., #18576	Safety Harbor, FL
Dianne Speight Clinton, #15651	Raleigh, NC
Megan Sorlie Cockman, #44055	Dallas, TX
Brenda Jean Colburn, #46331	Raleigh, NC
Hannah Davis Corbett, #46063	Chicago, IL
Kimberly Anne Cornell, #37083	Apex, NC
Mark Edwin Couch, #27234	Greensboro, NC
Melanie Green Crossen, #39462	Huntersville, NC
Bonita Louise Crosser, #43727	Oriental, NC
Joy N Daniel, #24998	Sims, NC
Michael James Daugenti, #47655	Charlotte, NC
Madeline Davis, #17323	Cornelius, NC
Robert Scott Day, #33387	McMurray, PA
Hannah Ashlyn Deaton, #44969	Troutman, NC
Amy F. Delene, #20698	Mooreville, NC
Bradley A. Denzel, #47998	Fuquay-Varina, NC
Anthony DiSantostefano, #36721	Apex, NC
Shelley Beth Drevas, #28636	Waynesville, NC
Tamara Walker Earnest, #27913	Naples, FL
Alice Rigby Elliott, #28533	Winston-Salem, NC
Lydia Arthur Elsey, #48035	Charleston, SC
John William English, #23990	Indian Trail, NC
David Taylor Enick, #32271	Tampa, FL
Hayxa Escobar, #28253	Ft. Lauderdale FL
Mark William Etter, #19665	Raleigh, NC
Nicholas John Fahrney, #45635	South Milwaukee, WI
Taylor Michael Fairman, #29047	Atlanta, GA
McFerrin Justin Falck, #33293	Raleigh, NC
Julie Ann Fischer, #28650	Santa Ynez, CA
William Eric Fisher, #35239	Rock Hill, SC
Elizabeth Todd Freas, #25016	Moravian Falls, NC
Hailey Madison Fretwell, #44829	Roanoke, VA
David Peter Gallagher, #21898	Stallings, NC
Betty F. Garvin, #26047	Winston-Salem, NC
Jane Elizabeth Brooks Gaskins, #45612	Apex, NC
Lori Bridges Gaston, #18509	Denver, NC
Nicholas E. Gazaleh, #4417	Wake Forest, NC
Chelsea Howlett Gee, #41710	Matthews, NC
Karen M. Geiger, #7678	Raleigh, NC
Mary Catherine Glenn, #46853	Leland, NC
Eileen Demming Goldsworthy, #22718	Charlotte, NC
Emily Steinkamp Gomes, #26656	High Point, NC
Mark Allen Goodenow Jr., #30594	Cortlandt Manor, NY
Ronald John Gorczynski, #27195	Blowing Rock, NC
Patricia Ann Gorman, #35081	Denver, NC
James William Gray, #14186	Raleigh, NC
James Everett Gresham, #13140	Hilton Head Island, SC
Jamie Jeffords Grimes, #25317	Crawfordville, FL
Mary Morrison Hall, #22753	Supply, NC
Daniel Patrick Halloran, #22173	Newland, NC
Emily Paige Hamblen, #48383	Windham, ME
Robert Wayne Hamilton, #23924	Greensboro, NC
Anne Austin Hampshire, #39728	Greer, SC
Rick Lee Hanebutt, #36370	Matthews, NC
Glenn Cooper Harden, #14304	Advance, NC
William Blake Hawke, #43315	Charleston, SC
Porter Ian Heath, #47342	Cincinnati, OH
Hal Gregory Heavner, #14376	Jamestown, NC
Karyn Leigh Heimes, #40896	Columbia, SC
David Christopher Holmes, #44186	Columbus, OH
Bruce Clayton Hopkins, #40744	Manteo, NC
Amy McLaughlin Hrsinsin, #28562	Kennesaw, GA

Inactive Status, continued

Fang Hu, #47699	Apex, NC	Christian Eric Anthony Poveromo, #44322	Huntersville, NC
Beilei Huang, #28563	Acton, MA	Daniel Povia, #20593	Durham, NC
Robert Dale Hudson, #15479	Greensboro, NC	Victoria Mintz Powell, #41842	Sanford, NC
Basil Stephen Huntley, #3102	Lenoir, NC	Zachary Charles Pritchard, #45409	New York, NY
Michael Anthony Jankowski Jr., #37517	Deerfield Beach, FL	Connor Louis Randel, #42926	Charlotte, NC
Dale-Anne Jekov, #43977	Bolivia, NC	Jacob Alan Reese, #46874	Hopkins, SC
Lydia Elizabeth Jensen, #34435	Apex, NC	Robert Hathaway Rhodes II, #33291	Greenville, NC
Kristina Torbett Johnsen, #22355	Greensboro, NC	Barbara A. Rich, #17584	Rocky Mount, NC
Wallace R. Johnson III, #22819	Greensboro, NC	Nicole Nadine Richards, #41666	Birmingham, AL
David Douglas Joiner, #13504	Corryton, TN	Richard Alan Ritter, #34322	Charlotte, NC
Joanne Nixon Jones, #30086	Greensboro, NC	Olga Rivenbark, #36136	Jefferson Township, PA
Roeleen Jooste, #46716	Elgin, SC	Kevin Michael Roberts, #40291	Pacifica, CA
Michael H. Kaelin Jr., #20739	Raleigh, NC	Kyle Michael Rogers, #43878	Greensboro, NC
Kris Alan Kaffenbarger, #20560	Dublin, OH	Charles Edgar Sams Jr., #7159	Oak Ridge, NC
Kim M. Kamens, #16752	Raleigh, NC	Heidi Marie Sanfilippo, #29099	Oak Ridge, NC
Tracey L. Keele, #28422	Philadelphia, PA	Brian Edward Schlotter, #38982	Aurora, OH
Mark Lewis Keener, #26244	Huntersville, NC	Jeanne Sharkey, #34662	Smithfield, VA
Ryan Keith, #44272	Mooreville, NC	Millard Dwight Shelton Jr., #7547	Blacksburg, VA
Ronald Frederick Keller #46678	Pinehurst, NC	Jamie Alexandra Shiels, #43881	UNITED KINGDOM
Marissa Ann Kenn, #42145	FRANCE	Luke Michael Shoemaker, #44060	Sunbury, OH
Dale Horton Knowles, #17968	North Myrtle Beach, SC	Mark Thomas Shrekast, #26556	Mahwah, NJ
Benjamin Chaim Koenigsberg, #45131	Charlotte, NC	Ann Chowning Sides, #30457	Cary, NC
Pier Komes, #20744	Raleigh, NC	Carolyn Swain Simmons, #22493	Columbia, NC
Brian David Kurtz, #19765	Mt. Pleasant, SC	Sabrina Kay Simpson, #21519	Winston-Salem, NC
Benjamin Lapsley, #16180	Cary, NC	Conor Martin Smith, #43055	Charlotte, NC
Brody Raymond Ledbetter, #42089	Ann Arbor, MI	Debra Jean Smith, #26508	Big Pine Key, FL
Laura Livingstain, #30112	Asheville, NC	Kathryn Ann Sommese, #21993	Raleigh, NC
Anna M. Lloyd, #45674	Kill Devil Hills, NC	Michael Anthony Sordillo, #21826	Winston-Salem, NC
Ernest Victor Logemann, #15089	Winston-Salem, NC	James Ambler Speight Jr., #17371	Mebane, NC
Diane Kaden Long, #14533	Matthews, NC	Ronald Speight, #18343	Raleigh, NC
Barbara S. Lukens, #43053	Huntersville, NC	Cody Jacob Squires, #46398	Chicago, IL
Mary Jo Austell Lunau, #14129	Earl, NC	Mallory Nicole Stacey, #43278	Charlotte, NC
Migena Lybeshari, #45603	South Milwaukee, WI	Lee Howard Stafford, #30324	Charlotte, NC
George Fredrick Lynch, #32075	Panama City Beach, FL	Valerie Lynn Stepp, #25631	Deland, FL
Amy A. Mallory, #30898	Raleigh, NC	Pamela Ann Stevens, #26365	Kernersville, NC
Frank Thomas Mancuso III, #48402	Stanley, NC	Carter Blaine Stinman, #42879	Charlotte, NC
Laura Jane Mason, #41637	Charleston, SC	Joseph Franklin Stover Jr., #34973	Durham, NC
Emily Riche Massey, #26359	Cary, NC	Robert Edward Straughn, #46296	Cary, NC
Barry Scott Masterson, #33327	Port St. Joe, FL	Nithya Subramani, #47031	INDIA
Eugene Francis McManus III, #42269	Augusta, GA	Ashleigh Michelle Sutter, #48183	Greenville, SC
Victoria May McMillen, #39683	Hardeeville, SC	Thomas Haywood Swanson, #18978	Raleigh, NC
Jason Reid McMillin, #33715	Matthews, NC	Elizabeth Anne Taylor, #18979	Morgantown, WV
Nathaniel Lee Medlin, #29132	Monroe, NC	Julia Temkina, #30191	St. Petersburg, FL
Wilma Howell Mikeal, #17258	Lansing, NC	Rosalie Madeleine Thomas, #18188	Cary, NC
Paul Joseph Miller III, #12764	Manteo, NC	Jeffrey Reid Thompson, #17698	Fuquay-Varina, NC
Jasmine Adams Mitchell, #45912	Madison, GA	Zachary Ryan Tidmore, #44643	Bel Air, MD
Robert Paul Moffie, #13770	Apex, NC	Keaton Blaise Trager, #48033	Ludlow, KY
Aaron Matthew Montgomery, #45486	Wilmington, NC	Allen Lane Troutman, #17187	Rockwell, NC
Christopher Jude Mooney, #43863	Pinehurst, NC	Paul Vincent Urban, #29149	Jacksonville, NC
Patricia Lee Moore, #29502	Asheville, NC	Noah Matthew Velazquez, #47947	Durham, NC
Vincent T. Morgus, #21810	Fernandina Beach, FL	Jeffrey Paul Verchot, #30473	Mount Ulla, NC
Jamie Renee Murphy, #40362	Snow Hill, NC	Charles J. Waldecker, #27870	Broomall, PA
Vineet Vijay Naik, #42417	Charlotte, NC	William Robertson Walter III, #14039	Winston-Salem, NC
Ronald Anthony Nardolillo, #47438	Ocala, FL	Caifeng Wang, #36022	Pleasanton, CA
Amanda Ariana Mansouri Nasri, #45810	Apex, NC	Dian Wang, #47720	Charlotte, NC
Preeta Nayak, #29597	Apex, NC	Pingdao Wang, #35986	Atlanta, GA
Norman George Nelson, #15694	Charlotte, NC	Wenjun Wang, #47227	Houston, TX
Sandy Pequignot Newell, #19774	Raleigh, NC	Lilia Rudnitsky Warren, #37698	Estero, FL
Stephanie Wilson Norris, #18193	Charlotte, NC	Flo Renee Weaver, #20085	Durham, NC
Tammy Godfrey Overton, #17823	Sanford, NC	Qing Jenny Wei, #44216	Durham, NC
Madelyn Noelle Page Owens, #48323	Charleston, SC	Susan Paula Wells 46467	Newport, NH
Timothy Ernest Owens, #15495	Charlotte, NC	Amy Melissa Whaling, #25947	Morrisville, NC
Karen Bednarczyk Page #16842	Bolivia, NC	Peter James Wilkinson, #27709	Raleigh, NC
Amy Lynne Parker, #44297	Palm Beach Gardens, FL	Annette M. Williams, #30556	Myrtle Beach, SC
Sharon Staton Parker, #16682	Charlotte, NC	Carl Patrick Williford Sr., #1892	Fayetteville, NC
Margaret M. Penn, #15872	Greensboro, NC	Michal Ellen Yarborough, #32093	Raleigh, NC
Emily Catherine Plauche, #39791	Charlotte, NC	Margaret Green Young, #25668	Blacksburg, VA
Stephen K. Polston, #19530	Mt. Pleasant, SC		



State Board of CPA Examiners

Board Members

Jodi Kruse, CPA
President

Mickey Payseur, CPA
Vice President

Ulysses Taylor, CPA, Esq.
Secretary-Treasurer

Jim Ahler, CAE
Public Member

Tammy Coley, CPA
CPA Member

Maria Lynch, Esq.
Public Member

Dr. Kecia Williams Smith, CPA
CPA Member

Staff

Executive Director
David R. Nance, CPA

Deputy Director
S. Lynne Sanders, CPA

Staff Attorney
Frank Trainor, Esq.

Administrative Services

Felecia Ashe
Vanessia Willett

Communications
Lisa Hearne-Bogle

Examinations
Phyllis Elliott

Licensing
Alice Grigsby
Cammie Emery

Professional Standards

Julia Mayo
Jeffrey Tankard

Other

Legal Counsel
Noel Allen, Esq.

Dates to Remember

Dates, times, and locations are subject to change.

2026

July 31	Final Deadline: 2026-2027 Individual CPA Certificate Renewal
Aug. 17	Board Meeting, Raleigh
Sept. 7	Office Closed
Sept. 23	Board Meeting, Elon University
Oct. 19	Board Meeting, Raleigh
Nov. 11	Office Closed
Nov. 16	Board Meeting, Raleigh
Nov. 26-27	Office Closed
Dec. 14	Board Meeting, Raleigh
Dec. 24-25	Office Closed
Dec. 31	Deadline: CPE Completed for 2027-2028 License Renewal
Dec. 31	Deadline: Firm Registration Renewal & Peer Review Compliance Reporting

CPA Exam Testing and Score Release Dates

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

Exam Section	If the AICPA receives your exam data file by*:	Your target score release date is:
CORE SECTIONS		
AUD, FAR, REG	07/23/2026	08/07/2026
	08/15/2026	08/25/2026
	09/07/2026	09/15/2026
	09/30/2026	10/09/2026
	10/23/2026	11/10/2026
	11/15/2026	11/24/2026
	12/08/2026	12/16/2026
	12/31/2026	01/12/2027
DISCIPLINE SECTIONS		
BAR, ISC, TCP	07/31/2026	09/11/2026
	10/31/2026	12/15/2026

*Exam data files (including candidates' responses) received after this date will be included in the next scheduled score release. Your Exam can't be scored until the AICPA has received your file from Prometric, the company that administers the Exam.