



North Carolina State Board of Certified Public Accountant Examiners

Public Session Agenda

July 20, 2026

10:00 a.m.

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. June 2026 Financial Statements **(ACTION)**

II. Legislative & Rulemaking Items

III. National Organization Items

- A. NASBA Committee Updates **(FYI)**

IV. State & Local Organization Items

V. Committee Reports

- A. Professional Standards Committee **(ACTION)**
- B. Professional Education and Applications Committee **(ACTION)**
- C. Audit Committee **(ACTION)**
- D. Investment Committee **(FYI)**

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

June 22, 2026

BOARD MEMBERS IN ATTENDANCE: Jodi K. Kruse, CPA, President; D. Michael (Mickey) Payseur, CPA, Vice President (via Webex); 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; Frank Trainor, Esq., Staff Attorney; and Lisa Hearne-Bogle, Communications Officer.

OTHERS IN ATTENDANCE: Noel L. Allen, Esq., Board Legal Counsel; Robert Broome, NCACPA Vice President of Advocacy & Outreach; Rick Parrish, CPA, NCACPA Board Member; Dr. Joseph Reid; Mark Sotichack, CPA, NCACPA CEO; and Lt. J.A. Stokes, Raleigh Police Department.

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: Mr. Taylor and Dr. Smith recused themselves from an item on the Professional Education and Applications Committee agenda.

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

MINUTES: Ms. Lynch moved to approve the May 18, 2026, meeting minutes, and Dr. Smith seconded the motion. The motion passed with seven votes in favor, and none opposed.

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

LEGISLATIVE AND RULEMAKING ITEMS: Mr. Nance reported that the Office of Administrative Hearings approved the Board's rules on May 28, 2026, with an effective date of June 1, 2026.

NATIONAL ORGANIZATION ITEMS: Several Board members shared their impressions of the NASBA Eastern Regional Meeting held June 8-11, 2026.

Mr. Nance stated that Arthur M. Winstead, Jr., CPA, was unanimously elected to serve on the NASBA Nominating Committee.

PROFESSIONAL STANDARDS COMMITTEE REPORT: The Board approved, with seven votes in favor and none opposed, the following Committee report presented by Ms. Lynch:

Ms. Lynch stated that the Committee provided guidance to the staff on nine 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 Original CPA Certificate - Approve the following applications for original North Carolina CPA licensure:

Dayelin Fabiola Anuel
Matthew Harrison Wagner

Isabelle Mary White

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

Lisa Jo Summerbell T15671
Jessica Reber Hanus T15672
Kayla Renae Harmon T15673
Amy Coleman Meisser T15674
Julia Bernice Liddle T15675
James Timothy Sparks T15676
Matthew David Horn T15677
Michelle Elaine McKinley T15678
Thomas Adam Bonfiglio T15679
William Bruce Dickson T15680

Matthew James Becker T15681
Christopher Michael Barnes T15682
Timothy Michael Trampe T15683
Wayne Gerald Brett T15684
Thomas Ashcraft Sherrill T15685
Duncan Ryan Kneeland T15686
Betty Jean Sears T15687
Monika Esther Schwall T15688
Brandon Andrew Davis T15689

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

Hareesha Karunaratne Boyagodage
Matthew Wayne Halpern

James Ottis Dean Swindle Jr.

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

Joseph Denard Reid, #36846

Dr. Smith and Mr. Taylor recused themselves from the discussion of this matter.

CPE Extension Requests - Approve four 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:

Sirish Acharya
Sarah Alexander
Jacob Alge

Yesmine Alston
Robert Amaye-Obu
Erin Askew

Walker Austin
Natalie Auwn
Joseph Badalamenti
Julie Ann Bailey
Andrew Baker
Hattie Baldock
Melissa Banks
Meghan Barefoot
Tyler Barker
Tyler Barwise
Jason Bauer
Anthony Bedell
Philip Benke
Jonathan Benthall
Helaynee Benzie
Debarpita Bhattacharya
Henry Black
Anna Blackburn
Tanner Blackwell
Amanda Bodden
Cooper Bodford
Edward Bogen
Sandra Bojar
Cameron Boothby
Chloe Borchers
Ronald Borcky
Andrew Bowman
Keifer Boyd
Reagan Bradham
Grahm Breiter
Ekua Brew
Ethan Bright
John Brightman
Molly Brohaugh
Eric Brown
Mark Bruce
Ethan Brunelli
Herbert Bryan
Matthew Buck
Gilley Bunting
Paige Burker
Joseph Burroughs
Katherine Cadungog
Xuanle Cai
Anna Caldwell
Amanda Campbell

Jonah Carlson
Kristen Cart
Hannah Carte
Kevin Cascante
Jil Chang
Peter Chege
Xavier Chester
Matthew Chiappetta
Margaret Clark
Sydney Clark
Cara Clippinger
Kevin Coffman
Amber Collins
Noah Combs
Kylie Conlon
Aidan Connolly
Abigail Cook
Ryin Corcoran
Katherine Cox
Meagan Cox
Mikaela Critides
Robert Cromley
Nicholas Cummings
Grace Cunnane
Justin Cunningham
Allison D'Aprile
Stephen Dallara
Mara Dameron
Brian Dampman
Drew Danner
Ayman Darwish
Alexandra Davis
Laura Davis
Sophia Davis
Andrew De Martino
Luke DeFranco
Adrien Depace
Alicia Desjardins
Raed Dib
Lucy Dixon
Travis Dixon
Jay Dodge
Ryan Donahue
Emily Dudley
Shania Duncombe
Ryan Durham

Peyton Eckersley
Alec Edens
Caleb Edwards
Aaron Eller
Hannah Ellis
Koler Ellis
Denisha Emerson
Kristin English
Caroline Epley
Marcus Espeland
Megan Evans
Shawn Evans
Matthew Faircloth
Daniel Fischer
Ashley Fleming
Gavin Foley
Kaitlyn Frey
David Gabrick
Travis Gallup
Adolfo Galvan-Fermin
Josmar Garcia Jimenez
Camilo Gomez
Eudelia Gomez
Joshua Gonzalez
Connor Gordon
Benjamin Gorman
Daniel Gorodisch
Annika Grace
Hannah Grady
Casey Graham
Troy Greene
Nathanael Grubb
Julian Guajardo
Caitlin Guzik
Tristian Gwynn
Andrew Ha
William Hackley
Jarrett Hamlin
Madison Hanan
Heidi Harlan
Austin Harris
Joshua Harris
Joy Harris
Rayquan Harris
Uniqua Harris
A'vaja Harris-Simmons

Brooklin Heavner
Sophie Heinan
Rebekah Helmer
Alexa Hennen
William Herman
Mauro Hernandez
Emily Herne
Katherine Hodges
Katie Holding
Camden Hollar
Kelly Hopkins
Lydia Huggins
Noah Hughes
Katelyn Hulst
Brandon Hunter
Mason Hutchinson
Joseph Huynh
Kylee Hynes
Keno Ivri Ivri
Chinyere Iwuchukwu
Artanzia Jackson Yates
Naylea Jacobo
Zachary Jagielski
Colby James
Christian Jeffries
Shanette Jenkins
Kyler Jessup
Ayesha Johnson
Carter Johnson
Sterling Johnson
Daniel Jolly
Brenda Jones
Cameron Jones
Dylan Jones
Lauren Jones
Steven Jordan
Thomas Kahila
Meredith Kaiser
Brittney Kamphuis
Sevcan Karahan
Bryn Keefe
John Kelley
Dylan Kennedy
Grace Kenney
Magda Khalil
Elizabeth Kim

Jordan King
Bradford Kirkland
Daniel Knott
Daniel Kobos
Rosslyn Koch
Alexander Koester
Erin Krauth
Katherine Kulas
Sophia Kurtz
Paul Kwiatkowski
Katherine Lam
James Lambert
Alexander LaMothe Toland
Connor Langley
Emma Lanier
Alexandria Latorre
John Lawson
Maxwell Leftwich
Andrew Lerro
Michael Liebler
Joshua Liggett
Xueying Lin
Ceui Ling
Josiah Linton
Samantha Lockamy
Wilson Lohmann
Carter Losee
Andrea Loyd
Hayden Lunenfeld
Abigail Lux
Janine Mahoney
Evan Maitland
Viktor Maltsev
Mingfei Man
Patricia Marte Rafael
Cole Martin
Juan Pablo Martinez Romero
Daniel Martinez-Sanchez
Mason Matthews
Timothy May
Austin Mazankowski
Christian McCaffrey
Macy McDaniel
Matthew McDaniel
Anthony McDermott
Elizabeth McDonnell

Brady McElheny
Connor McEwen
Thomas McGowan
Erin McLaughlin
Meghan McLawhorn
Sydney Meacham
Malik Medley
Jovani Mendez-Sandoval
Kaitlyn Mesimer
Jack Milligan
Qui'Ana Monroe
Rosio Montalvo Rios
Brylee Montanari
Collin Montgomery
Troy Moore
Jillian Morgan
Kendall Murray
Rachael Murray
Richard Musselwhite
Gracie Myers
Grant Myers
Sai Laasya Narreddi
Luke Natenstedt
Virginia Newton
Rachel Nguyen
Andrew Nielson
Kristin Nix
Drew Nora
Matthew Norby
Ian Norris
Connor O'Brien
Ansley O'Keefe
Jessica O'Neill
Jack O'Sullivan
Daniel Oakley
Andrew Obimma
Amelia Oliver
Edna Orellana
Brendan Outlaw
Aaron Owens
Jessica Parks
Izabela Paszek-Crayton
Dristi Patel
Melissa Peaks
Katelyn Pearson
Jakeman Pendleton

Karla Perez
Kate Perruccio
Kathryn Perry
Madison Peters
Christina Phillips
Abigail Pierce
Blake Pierce
Marshall Pile
Alexa Plate
Liam Poole
Jenna Porter
Caleb Prado
Cassandra Pratt
Elizabeth Quinn
Kinlie Rackard
Erin Rafferty
Whitney Ragland
Rebecca Rascon
Anthony Recinos Argueta
Ethan Redden
Leon Reid
Nathan Reitz
Caroline Richardson
Melissa Riddle
David Rieth
Robert Riggs
Candace Ring
Ty Ritchie
Isaac Roberts
Quanaisha Rodgers
Breanne Rodino
Ashley Rodriguez
Meghan Rogers
Nidia Rosa
Meagan Rowley
Derek Royster
Caroline Rueckel
Sylvia Ruff
Leanne Rupp
Allyson Russell
Warren Sackett
George Saffo
Jordan Salisbury
Cristina Sanchez
Debbie Satur
Lokesh Satyal

Jasmine Saucedo
Sarah Schoen
Sean Seaberg
Trenton Seibert
Kaytlin Shaver
Grant Sherer
Avery Shope
Paul Silverstein
Jacob Simpson
Justin Sledge
Celina Smith
Hannah Smith
Kayla Smith
Lauren Smith
Noah Smith
Brian Smithwick
Juliana Snoke
Lukas Sobocinski
Landon Speer
Bailey Spell
Neal Spencer
Paige Spicer
Samuel Spigarelli
Victor Spinache
David Stephens
Ryan Strube
Faires Stutts
James Suggs
Leah Sullivan Johnson
Matthew Sutton
Gus Svendsgaard
Jason Swierc
Steven Swierkowski
Carson Talboys
Hudson Taylor
Santora Taylor
Jonathan Thomas
Nathalia Thomas
Matthew Thompson
Nicholas Thompson
William Tierney
Joseph Tully
Tanner Tweedy
Joshua Tyree
Segilola Udofia
Ella Underwood

Jeremy Urso
Hailey Van Stralen
Thomas Vaughn
Yaritza Ventura
Lauren Verner
Lucas Votaw
Kiara Wade
Kristin Wagoner
Timothy Walker
Sarah Wallace
Steven Warner
Kellie Warren
Lanett Washington
Leah Wells
Madalyn Wells
Sandy Wheless
Abigail White

Malique William
Ashlyn Williams
Gary Williams
Grantham Williams
A'shia Williamson
Reese Willie
Eleanor Wilson
Khendra Witt
Bray Woodard
Kendel Woods
Danielle Wren
Lindsey Wright
Trevor Yoash
Jie Zhao
Sulan Zhu
Jaime Ziegenfuss Whitehead
Kyle Zylowski

Miscellaneous - The Committee reviewed and approved the education submitted with a license application.

The Committee reviewed and approved the updated charter of the Professional Education and Applications Committee.

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

RECOGNITION OF NC CPA LICENSURE MILESTONES: 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 June 2026:

Name	Years of Licensure
Steven Eric Bowman, #9312	50
Sylvester Benjamin Hebert, #9395	50
William Alexander Livingstone Jr., #9305	50
E. Dean Duncan, #7805	52
Ozro Douglas Covington, #7224	53
William Marshall Faircloth, #7216	53
Dorn Carl Pittman Jr., #7223	53
Charles Edwin Killian, #6112	54
Jane Michael Worley, #4264	55
Tom R. Blacka, #3415	57

PUBLIC COMMENTS: Mr. Sotichack shared a summary of the NCACPA's recent and upcoming activities, and Mr. Broome provided a legislative update.

ADJOURNMENT: Mr. Taylor moved to adjourn the meeting at 10:53 a.m., and Ms. Coley seconded the motion. The motion passed with seven votes in favor and none opposed.

Respectfully submitted:

Attested to by:

David R. Nance, CPA
Executive Director

Jodi K. Kruse, CPA
President

Financial Highlights
For the Three Month Period Ended June 30, 2026
Compared to the Three Month Period Ended June 30, 2025

	Budget Var.	Jun-26	Jun-25	Inc. (Dec.)
Total Revenue	\$ 409,668.69	\$ 1,898,663.67	\$ 1,849,359.49	\$ 49,304.18
■ Total Operating Revenue	\$ 418,608.05	\$ 1,872,133.04	\$ 1,821,150.64	\$ 50,982.40
❖ Total Net Non Operating Revenue	\$ (8,939.36)	\$ 26,530.63	\$ 28,208.85	\$ (1,678.22)
○ Total Expenses	\$ 65,749.88	\$ 933,077.29	\$ 869,050.00	\$ 64,027.29
Increase(Dec.) Net Assets for Period		\$ 965,586.38	\$ 980,309.49	\$ (14,723.11)
Total Checking and Savings		\$ 2,646,276.77	\$ 2,765,834.27	\$ (119,557.50)
Total Assets		\$ 6,611,174.10	\$ 6,382,372.95	\$ 228,801.15
Full-Time/Part-Time Employees		11/0	11/0	

Budget:

- Operating revenue was \$419,000 over budget. Certificate fee revenue increased (+\$289k) along with an increase of (+\$125k) related to exam fee revenue.
- ❖ Non-Operating revenue was \$9,000 under budget related to interest earnings. Interest income was down by (-\$12k) due to change in investment mix offset by \$(+\$2.5k) in credit card revenue (used to offset regional expenses).
- Expenses were over budget by \$66,000. Exam costs were over by \$85k as well as office expense +-\$8k); offset by reduced legal expenses (-\$8k - timing) and payroll costs (-\$16k).

Actual:

- Total operating revenue increased from prior year by \$51,000. Certificate fees up by (+\$14k - due to timing) and exam fee revenue is up by (+\$32k)
- ❖ Total net non-operating revenue decreased this period compared to prior by \$1,700. Interest earnings are down by (-\$7k) offset by increased credit card revenue (+\$5k).
- Total expenses increased by 64,000. Building expenses are up by (+\$12k) due to landscaping expenses; exam expenses are up by (+\$17k); salary expenses are up by (+\$11k); and staff travel expenses are up by \$(+\$6k) due to regional costs.

North Carolina State Board of CPA Examiners

Statement of Net Position

As of June 30, 2026

	TOTAL	
	AS OF JUN 30, 2026	AS OF JUN 30, 2025 (PY)
ASSETS		
Current Assets		
Checking/Savings		
1020 Truist Checking Acct	415,683.82	631,179.36
1021 Truist Savings Account	5,081.20	5,080.72
1023 Truist Disciplinary Clearng Acct	0.00	1,000.00
1030 Truist Payroll Acct	257.35	100.00
1076 Pinnacle - MMA	1,545,229.21	1,709,923.85
1078 Pinnacle - ICS	680,025.19	418,550.34
Total Checking/Savings	\$2,646,276.77	\$2,765,834.27
Other Current Assets		
1050 CD Investments - Current	0.00	354,651.00
1110 Accrued CD Interest	0.00	3,864.16
1120 Accounts Receivable	0.00	348.86
1130 Lease Receivable - Current	51,881.00	50,350.00
Total Other Current Assets	\$51,881.00	\$409,214.02
Total Current Assets	\$2,698,157.77	\$3,175,048.29
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	123,268.77	138,723.38
1325 Data Base Software	267,843.86	180,336.18
1330 Capital Improvements	163,679.96	163,679.96
1335 GL Software Subscription	126,388.00	122,513.00
1390 Accumulated Depreciation	-1,037,567.29	-979,538.63
Total Fixed Assets	\$991,032.33	\$973,132.92
Other Assets		
1080 Wells Fargo Advisors Investment	2,412,813.00	1,692,109.00
1081 Raymond James Investment	451,184.00	432,214.74
1180 Lease Receivable - LT	57,987.00	109,868.00
Total Other Assets	\$2,921,984.00	\$2,234,191.74
TOTAL ASSETS	\$6,611,174.10	\$6,382,372.95

North Carolina State Board of CPA Examiners

Statement of Net Position

As of June 30, 2026

	TOTAL	
	AS OF JUN 30, 2026	AS OF JUN 30, 2025 (PY)
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2005 Due to Exam Vendors	490,563.44	449,623.53
2011 Accounts Payable Other	2,500.00	2,500.00
2013 GL Software Subscription Payable	126,388.00	122,513.00
2015 Compensated Absences - Current	42,054.17	48,461.17
Total Other Current Liabilities	\$661,505.61	\$623,097.70
Total Current Liabilities	\$661,505.61	\$623,097.70
Long-Term Liabilities		
2020 Compensated Absences - LT	107,924.27	93,478.27
2310 Deferred Inflow of Resources	109,868.00	160,218.00
Total Long-Term Liabilities	\$217,792.27	\$253,696.27
Total Liabilities	\$879,297.88	\$876,793.97
Net Assets		
3010 Net Assets Invest in Cap Assets	991,032.33	973,132.92
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	2,375,257.51	2,152,136.57
Change in Net Assets	965,586.38	980,309.49
Total Net Assets	\$5,731,876.22	\$5,505,578.98
TOTAL LIABILITIES & NET ASSETS	\$6,611,174.10	\$6,382,372.95

North Carolina State Board of CPA Examiners

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

April - June, 2026

	TOTAL	
	APR - JUN, 2026	APR - JUN, 2025 (PY)
Income		
Certificate Fees		
4110 Certificates - Initial	15,000.00	10,925.00
4120 Certificates - Reciprocal	7,000.00	6,400.00
4140 Certificates - Renewal Fees	1,296,120.00	1,286,700.00
4150 Certificates - Reinst/Revoked	200.00	100.00
4151 Certificates - Reinst/Surr	900.00	1,000.00
Total Certificate Fees	1,319,220.00	1,305,125.00
Exam Fee Revenue		
4001 Initial Adm Fees	68,770.00	53,360.00
4002 Re-Exam Adm Fees	61,384.43	61,125.00
4004 Exam Fees Revenue	425,578.14	408,691.36
4072 Exam Scholarship Coupon	-9,263.68	-8,470.72
Total Exam Fee Revenue	546,468.89	514,705.64
Misc		
4970 Duplicate Certificates	475.00	200.00
4990 Miscellaneous	4,319.15	150.00
Total Misc	4,794.15	350.00
Professional Corporation Fees		
4250 PC Registration Fees	1,600.00	900.00
4251 PC Renewal Fees		50.00
4252 PC Renewal Fees W/Penalties	50.00	20.00
Total Professional Corporation Fees	1,650.00	970.00
Total Income	\$1,872,133.04	\$1,821,150.64
Expenses		
5920 Funded Depreciation	18,000.00	16,200.00
6690 Over & Short		14.82
Board Travel		
5120 Board Travel - Board Meetings	1,936.30	4,317.51
5123 Board Travel - NASBA Regional	12,642.03	10,202.94
5129 Miscellaneous Board Costs		257.52
5131 Board Travel - Outside Legal	795.00	795.00
Total Board Travel	15,373.33	15,572.97

North Carolina State Board of CPA Examiners

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

April - June, 2026

	TOTAL	
	APR - JUN, 2026	APR - JUN, 2025 (PY)
Building Expenses		
5800 Building Maintenance	168.92	-4,965.85
5801 Electricity	1,925.87	1,999.91
5802 Grounds Maintenance	12,934.27	8,350.08
5803 Heat & Air Maintenance	826.25	1,064.50
5807 Janitorial Maintenance	4,200.00	1,710.00
5808 Pest Control Service	150.00	150.00
5810 Trash Collection	730.36	508.81
5811 Water & Sewer	274.02	0.00
Total Building Expenses	21,209.69	8,817.45
Continuing Education -Staff		
5050 Continuing Education - Staff	436.00	30.00
Total Continuing Education -Staff	436.00	30.00
Exam Postage		
5531 Exam Postage	120.00	120.00
Total Exam Postage	120.00	120.00
Exam Sitting and Grading		
5538 Exam Vendor Expense	394,239.96	377,457.04
5539 Exam Vendor Accommodations	3,102.00	1,617.00
Total Exam Sitting and Grading	397,341.96	379,074.04
Fringe Benefits		
5031 Retirement - NCLB Contribution	15,188.57	14,587.11
5033 Retirement - NCLB Administr	-477.96	68.49
5035 Health Ins. Premiums	38,276.03	34,120.46
5036 Medical Reim Plan	6,603.58	7,786.05
Total Fringe Benefits	59,590.22	56,562.11
Investigation & Hearing Costs		
5222 Investigation Materials	778.00	736.00
5230 Hearing Costs	0.00	135.00
5260 Civil Penalties Assessed	-1,000.00	-3,000.00
5261 Civil Penalties Remitted	868.20	0.00
Total Investigation & Hearing Costs	646.20	-2,129.00
Legal Expense		
5140 Legal Counsel - Administrative	11,223.38	10,960.34
Total Legal Expense	11,223.38	10,960.34
Misc Personnel		
5092 Misc. Personnel Costs	203.45	81.57
Total Misc Personnel	203.45	81.57

North Carolina State Board of CPA Examiners

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

April - June, 2026

	TOTAL	
	APR - JUN, 2026	APR - JUN, 2025 (PY)
Office Expense		
5320 Payroll Service	503.34	479.37
5360 Telephone	1,018.76	1,371.10
5361 Internet & Website	980.10	980.10
5400 Computer Prog/Assistance	150.00	150.00
5405 Computer Software Maintenance	68,992.07	65,557.92
5410 Dues	1,420.00	910.00
5420 Insurance	8,730.00	9,012.00
5440 Misc Office Expense	411.00	270.00
5445 Banking Fees	493.86	424.78
5450 Credit Card Fees	26,568.67	25,258.78
Total Office Expense	109,267.80	104,414.05
Per Diem - Board		
5110 Per Diem - Board Meetings	1,950.00	2,750.00
5113 Per Diem - NASBA Regional	1,000.00	
5114 Per Diem - NASBA Committees		400.00
Total Per Diem - Board	2,950.00	3,150.00
Postage		
5340 Postage - Other	550.00	550.00
5342 Postage - Business Reply	520.00	500.00
5343 Postage - Renewal	180.00	180.00
5345 Postage - UPS	7,500.00	3,500.00
Total Postage	8,750.00	4,730.00
Printing		
5330 Printing - Other	377.18	1,224.49
5332 Printing - Certificates	297.50	570.50
Total Printing	674.68	1,794.99
Repairs & Maintenance		
5381 Maintenance - Copiers	582.76	895.88
5383 Maintenance - Postage	2,092.31	1,969.31
Total Repairs & Maintenance	2,675.07	2,865.19
Salaries & Payroll Taxes		
5010 Staff Salaries	253,145.08	243,120.09
5030 FICA Taxes	19,365.55	18,598.60
Total Salaries & Payroll Taxes	272,510.63	261,718.69
Staff Travel		
5061 Staff Travel - Prof Mtgs	346.21	358.40
5071 Staff Travel - NASBA Regional	8,292.93	2,257.93
5072 Staff Travel - NASBA ED/Legal	0.00	106.00
Total Staff Travel	8,639.14	2,722.33

North Carolina State Board of CPA Examiners

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

April - June, 2026

	TOTAL	
	APR - JUN, 2026	APR - JUN, 2025 (PY)
Subscriptions/References		
5370 Subscriptions/References	2,032.86	65.00
Total Subscriptions/References	2,032.86	65.00
Supplies		
5350 Supplies - Office	1,117.56	1,550.45
5352 Supplies - Computer	315.32	735.00
Total Supplies	1,432.88	2,285.45
Total Expenses	\$933,077.29	\$869,050.00
NET ORDINARY INCOME	\$939,055.75	\$952,100.64
Other Income		
8200 Rental Income	13,510.82	13,117.30
8250 Gift Card Revenue	10,000.00	5,000.00
Interest Income		
8500 Interest Income - MMAs	3,019.69	8,541.05
8510 Interest Income - CDs	0.12	1,550.50
Total Interest Income	3,019.81	10,091.55
Total Other Income	\$26,530.63	\$28,208.85
NET OTHER INCOME	\$26,530.63	\$28,208.85
CHANGE IN NET ASSETS	\$965,586.38	\$980,309.49

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actuals

April - June, 2026

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Income			
Certificate Fees			
4110 Certificates - Initial	15,000.00	13,125.00	1,875.00
4120 Certificates - Reciprocal	7,000.00	8,000.01	-1,000.01
4140 Certificates - Renewal Fees	1,296,120.00	1,008,000.00	288,120.00
4150 Certificates - Reinst/Revoked	200.00	437.49	-237.49
4151 Certificates - Reinst/Surr	900.00	1,062.51	-162.51
Total Certificate Fees	1,319,220.00	1,030,625.01	288,594.99
Exam Fee Revenue			
4001 Initial Adm Fees	68,770.00	54,624.99	14,145.01
4002 Re-Exam Adm Fees	61,384.43	46,875.00	14,509.43
4004 Exam Fees Revenue	425,578.14	331,250.01	94,328.13
4072 Exam Scholarship Coupon	-9,263.68	-11,475.00	2,211.32
Total Exam Fee Revenue	546,468.89	421,275.00	125,193.89
Misc			
4970 Duplicate Certificates	475.00	0.00	475.00
4990 Miscellaneous	4,319.15	249.99	4,069.16
Total Misc	4,794.15	249.99	4,544.16
Professional Corporation Fees			
4250 PC Registration Fees	1,600.00	1,374.99	225.01
4252 PC Renewal Fees W/Penalties	50.00	0.00	50.00
Total Professional Corporation Fees	1,650.00	1,374.99	275.01
Total Income	\$1,872,133.04	\$1,453,524.99	\$418,608.05
Expenses			
5920 Funded Depreciation	18,000.00	16,200.00	1,800.00
Board Travel			
5120 Board Travel - Board Meetings	1,936.30	2,910.00	-973.70
5123 Board Travel - NASBA Regional	12,642.03	10,800.00	1,842.03
5125 Board Travel - AICPA Council		850.00	-850.00
5131 Board Travel - Outside Legal	795.00	1,333.33	-538.33
Total Board Travel	15,373.33	15,893.33	-520.00
Building Expenses			
5800 Building Maintenance	168.92	8,000.00	-7,831.08
5801 Electricity	1,925.87	3,500.01	-1,574.14
5802 Grounds Maintenance	12,934.27	4,500.00	8,434.27
5803 Heat & Air Maintenance	826.25	1,125.00	-298.75
5807 Janitorial Maintenance	4,200.00	3,500.01	699.99
5808 Pest Control Service	150.00	0.00	150.00
5809 Security & Fire Alarm		650.01	-650.01
5810 Trash Collection	730.36	624.99	105.37
5811 Water & Sewer	274.02	450.00	-175.98

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actuals

April - June, 2026

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Total Building Expenses	21,209.69	22,350.02	-1,140.33
Continuing Education -Staff			
5050 Continuing Education - Staff	436.00	624.99	-188.99
Total Continuing Education -Staff	436.00	624.99	-188.99
Exam Postage			
5531 Exam Postage	120.00	249.99	-129.99
Total Exam Postage	120.00	249.99	-129.99
Exam Sitting and Grading			
5538 Exam Vendor Expense	394,239.96	312,500.01	81,739.95
5539 Exam Vendor Accommodations	3,102.00	0.00	3,102.00
Total Exam Sitting and Grading	397,341.96	312,500.01	84,841.95
Fringe Benefits			
5031 Retirement - NCLB Contribution	15,188.57	16,113.17	-924.60
5033 Retirement - NCLB Administr	-477.96	1,425.00	-1,902.96
5035 Health Ins. Premiums	38,276.03	35,499.99	2,776.04
5036 Medical Reim Plan	6,603.58	8,250.00	-1,646.42
Total Fringe Benefits	59,590.22	61,288.16	-1,697.94
Investigation & Hearing Costs			
5222 Investigation Materials	778.00	1,125.00	-347.00
5230 Hearing Costs	0.00	1,250.01	-1,250.01
5250 Administrative Cost Assessed		-624.99	624.99
5260 Civil Penalties Assessed	-1,000.00	-1,875.00	875.00
5261 Civil Penalties Remitted	868.20	0.00	868.20
Total Investigation & Hearing Costs	646.20	-124.98	771.18
Legal Expense			
5140 Legal Counsel - Administrative	11,223.38	16,837.50	-5,614.12
5211 Legal Counsel - Litigation		2,499.99	-2,499.99
Total Legal Expense	11,223.38	19,337.49	-8,114.11
Misc Personnel			
5092 Misc. Personnel Costs	203.45	1,250.01	-1,046.56
Total Misc Personnel	203.45	1,250.01	-1,046.56
Office Expense			
5301 Equipment Rent		37.50	-37.50
5320 Payroll Service	503.34	525.00	-21.66
5360 Telephone	1,018.76	1,250.01	-231.25
5361 Internet & Website	980.10	999.99	-19.89
5400 Computer Prog/Assistance	150.00	249.99	-99.99
5405 Computer Software Maintenance	68,992.07	63,656.22	5,335.85
5410 Dues	1,420.00	2,812.50	-1,392.50
5420 Insurance	8,730.00	7,000.00	1,730.00
5440 Misc Office Expense	411.00	249.99	161.01
5445 Banking Fees	493.86	750.00	-256.14

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actuals

April - June, 2026

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
5448 Interest Expense - GL Software		950.01	-950.01
5450 Credit Card Fees	26,568.67	22,500.00	4,068.67
Total Office Expense	109,267.80	100,981.21	8,286.59
Per Diem - Board			
5110 Per Diem - Board Meetings	1,950.00	3,187.50	-1,237.50
5111 Per Diem - Prof Meetings		875.01	-875.01
5113 Per Diem - NASBA Regional	1,000.00	0.00	1,000.00
5116 Per Diem - NCACPA Annual		950.00	-950.00
5117 Per Diem - NCACPA/Board		233.34	-233.34
5119 Per Diem - Miscellaneous		233.34	-233.34
Total Per Diem - Board	2,950.00	5,479.19	-2,529.19
Postage			
5340 Postage - Other	550.00	750.00	-200.00
5342 Postage - Business Reply	520.00	399.99	120.01
5343 Postage - Renewal	180.00	249.99	-69.99
5345 Postage - UPS	7,500.00	6,999.99	500.01
Total Postage	8,750.00	8,399.97	350.03
Printing			
5330 Printing - Other	377.18	1,125.00	-747.82
5332 Printing - Certificates	297.50	875.01	-577.51
Total Printing	674.68	2,000.01	-1,325.33
Repairs & Maintenance			
5381 Maintenance - Copiers	582.76	750.00	-167.24
5383 Maintenance - Postage	2,092.31	750.00	1,342.31
Total Repairs & Maintenance	2,675.07	1,500.00	1,175.07
Salaries & Payroll Taxes			
5010 Staff Salaries	253,145.08	268,614.26	-15,469.18
5030 FICA Taxes	19,365.55	20,542.08	-1,176.53
Total Salaries & Payroll Taxes	272,510.63	289,156.34	-16,645.71
Staff Travel			
5061 Staff Travel - Prof Mtgs	346.21	0.00	346.21
5071 Staff Travel - NASBA Regional	8,292.93	2,700.00	5,592.93
5075 Staff Travel - NCACPA Meetings		333.34	-333.34
Total Staff Travel	8,639.14	3,033.34	5,605.80
Subscriptions/References			
5370 Subscriptions/References	2,032.86	3,600.00	-1,567.14
Total Subscriptions/References	2,032.86	3,600.00	-1,567.14
Supplies			
5350 Supplies - Office	1,117.56	1,775.01	-657.45
5351 Supplies - Copier		237.51	-237.51
5352 Supplies - Computer	315.32	237.51	77.81
5355 Expendable Equipment		1,250.01	-1,250.01

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actuals

April - June, 2026

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Total Supplies	1,432.88	3,500.04	-2,067.16
Total Expenses	\$933,077.29	\$867,219.12	\$65,858.17
NET OPERATING INCOME	\$939,055.75	\$586,305.87	\$352,749.88
Other Income			
8200 Rental Income	13,510.82	12,969.99	540.83
8250 Gift Card Revenue	10,000.00	7,500.00	2,500.00
Interest Income			
8500 Interest Income - MMAs	3,019.69	15,000.00	-11,980.31
8510 Interest Income - CDs	0.12	0.00	0.12
Total Interest Income	3,019.81	15,000.00	-11,980.19
Total Other Income	\$26,530.63	\$35,469.99	\$ -8,939.36
NET OTHER INCOME	\$26,530.63	\$35,469.99	\$ -8,939.36
CHANGE IN NET ASSETS	\$965,586.38	\$621,775.86	\$343,810.52

None

II. Legislative and Rulemaking Items

Discussion Only

III. National Organization Items

A. NASBA Committee Reports

None

IV. State and Local Organization Items

Audit Committee

Action Item

Documentation Will Be Available at Meeting

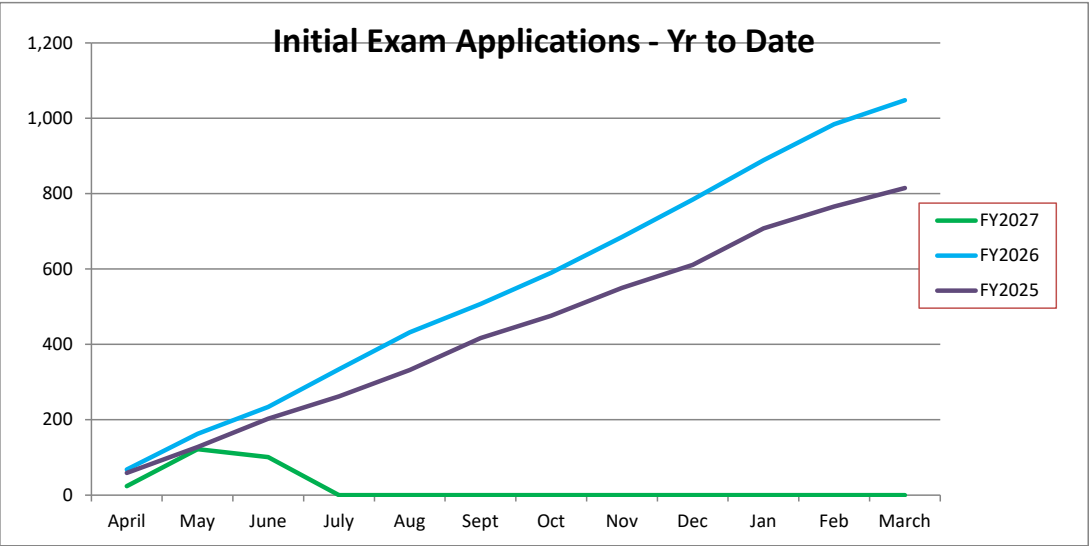
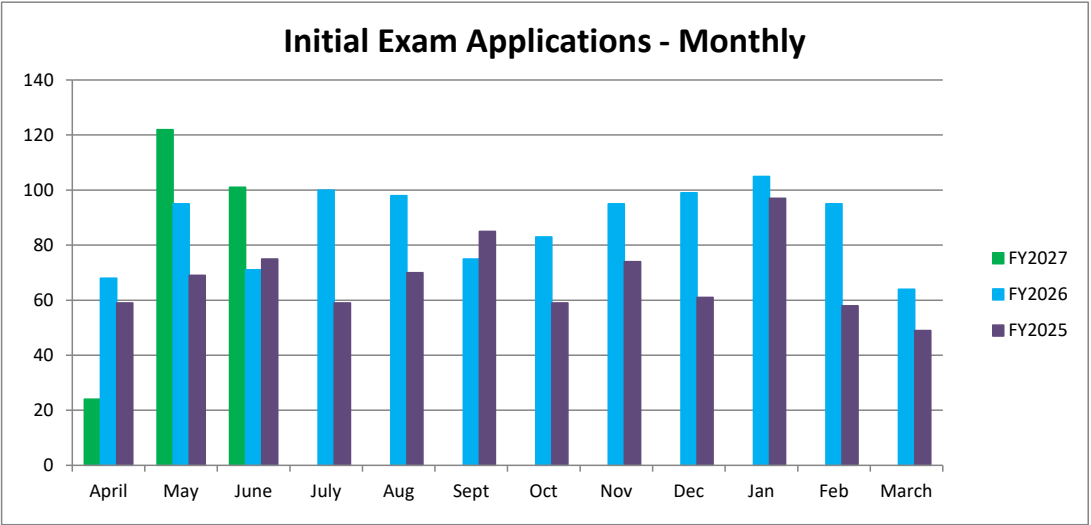
Investment Committee
(Discussion Only)

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

Exam Applications					
IntEx	2027	2026	2025	2024	2023
Mth	#	#	#	#	#
April	24	68	59	55	21
May	122	95	69	78	84
June	101	71	75	99	84
July	0	100	59	61	67
Aug	0	98	70	132	56
Sept	0	75	85	128	57
Oct	0	83	59	98	80
Nov	0	95	74	38	87
Dec	0	99	61	29	63
Jan	0	105	97	74	75
Feb	0	95	58	56	46
March	0	64	49	33	49
Avg	82	87	68	73	64

April 2026 Agency Transformation

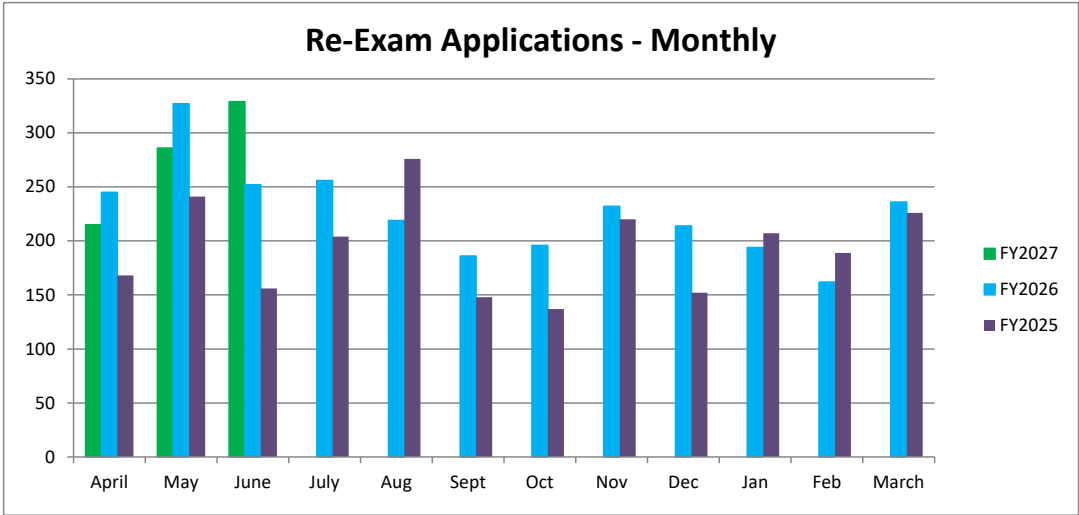
Exam Applications					
IntEx	2027	2026	2025	2024	2023
Mth	Sum	Sum	Sum	Sum	Sum
April	24	68	59	55	21
May	122	163	128	133	105
June	101	234	203	232	189
July	0	334	262	293	256
Aug	0	432	332	425	312
Sept	0	507	417	553	369
Oct	0	590	476	651	449
Nov	0	685	550	689	536
Dec	0	784	611	718	599
Jan	0	889	708	792	674
Feb	0	984	766	848	720
March	0	1048	815	881	769



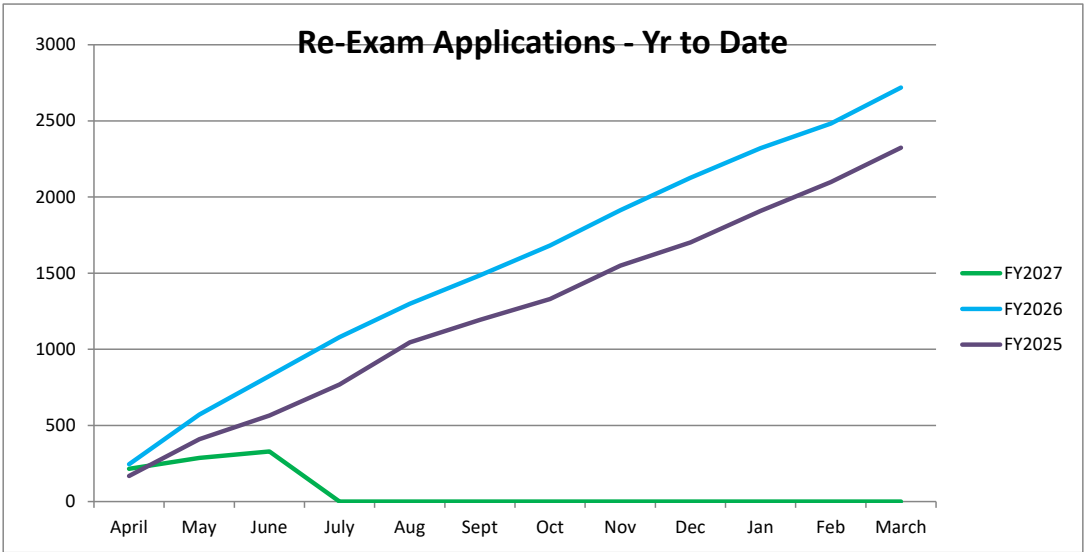
NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Exam Applications					
Re-Ex	2027	2026	2025	2024	2023
Mth	#	#	#	#	#
April	215	245	168	168	131
May	286	327	241	208	178
June	329	252	156	262	172
July	0	256	204	222	187
Aug	0	219	276	285	187
Sept	0	186	148	242	140
Oct	0	196	137	269	149
Nov	0	232	220	147	169
Dec	0	214	152	119	142
Jan	0	194	207	227	156
Feb	0	162	189	154	141
March	0	236	226	111	192

Avg	277	227	194	201	162
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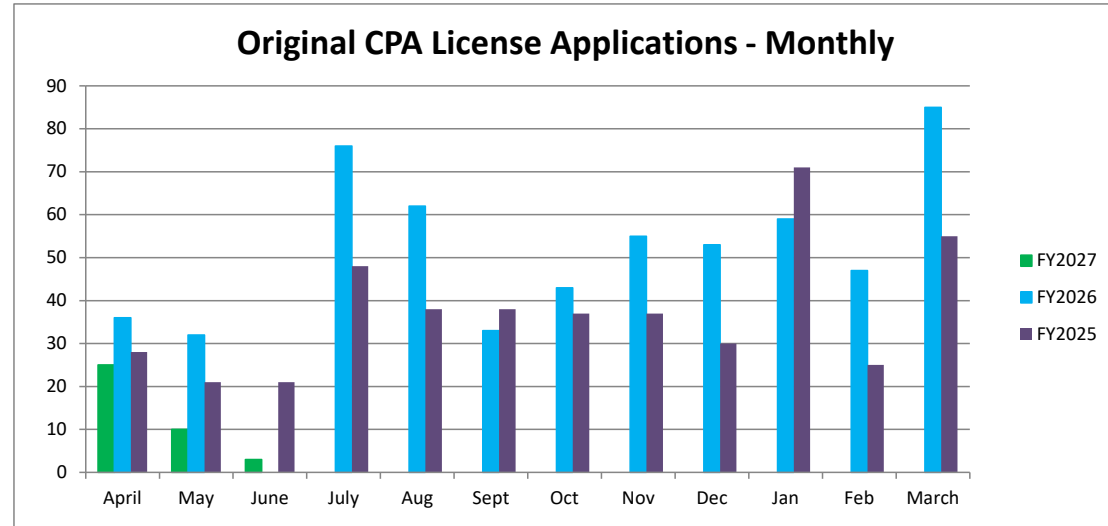


Exam Applications					
Re-Ex	2027	2026	2025	2024	2023
Mth	Sum	Sum	Sum	Sum	Sum
April	215	245	168	168	131
May	286	572	409	376	309
June	329	824	565	638	481
July	0	1080	769	860	668
Aug	0	1299	1045	1145	855
Sept	0	1485	1193	1387	995
Oct	0	1681	1330	1656	1144
Nov	0	1913	1550	1803	1313
Dec	0	2127	1702	1922	1455
Jan	0	2321	1909	2149	1611
Feb	0	2483	2098	2303	1752
March	0	2719	2324	2414	1944

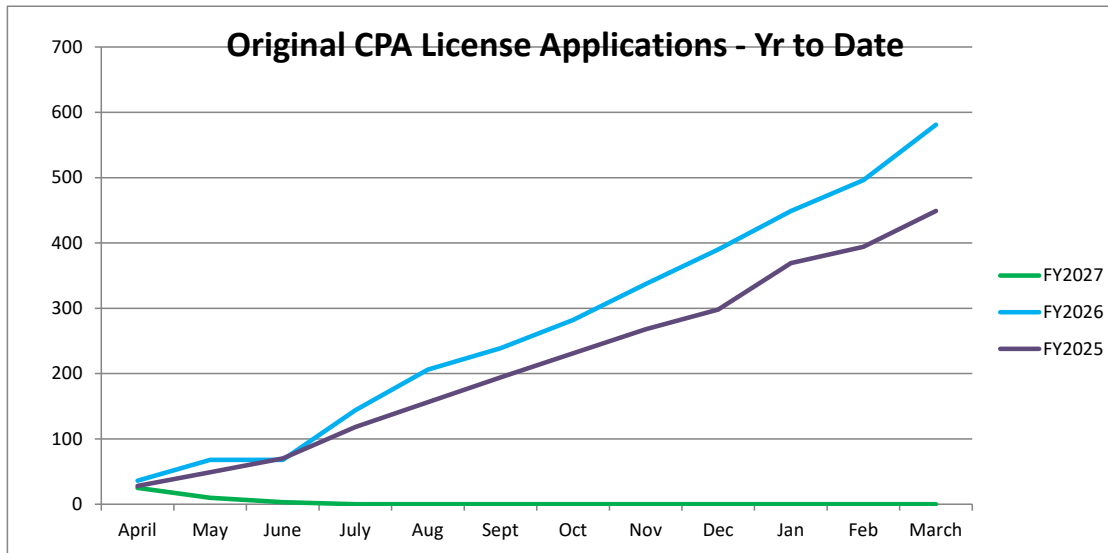


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

License Applications					
OrgL	2027	2026	2025	2024	2023
Mth	#	#	#	#	#
April	25	36	28	47	44
May	10	32	21	27	39
June	3	0	21	20	22
July	0	76	48	62	50
Aug	0	62	38	52	57
Sept	0	33	38	33	30
Oct	0	43	37	61	34
Nov	0	55	37	62	47
Dec	0	53	30	41	38
Jan	0	59	71	43	44
Feb	0	47	25	64	32
March	0	85	55	28	40
Avg	13	48	37	45	40

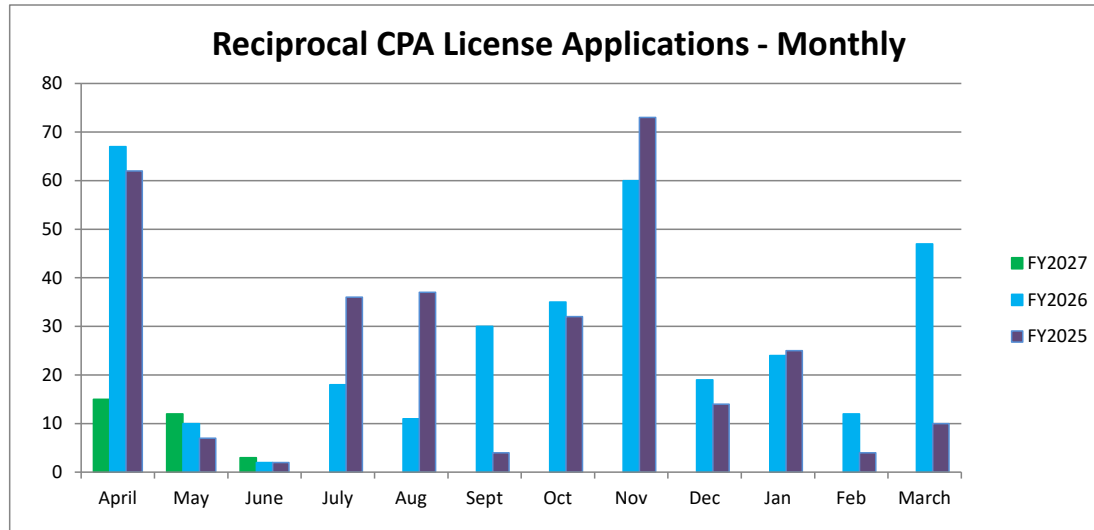


License Applications					
OrgL	2027	2026	2025	2024	2023
Mth	Sum	Sum	Sum	Sum	Sum
April	25	36	28	47	44
May	10	68	49	74	83
June	3	68	70	94	105
July	0	144	118	156	155
Aug	0	206	156	208	212
Sept	0	239	194	241	242
Oct	0	282	231	302	276
Nov	0	337	268	364	323
Dec	0	390	298	405	361
Jan	0	449	369	448	405
Feb	0	496	394	512	437
March	0	581	449	540	477

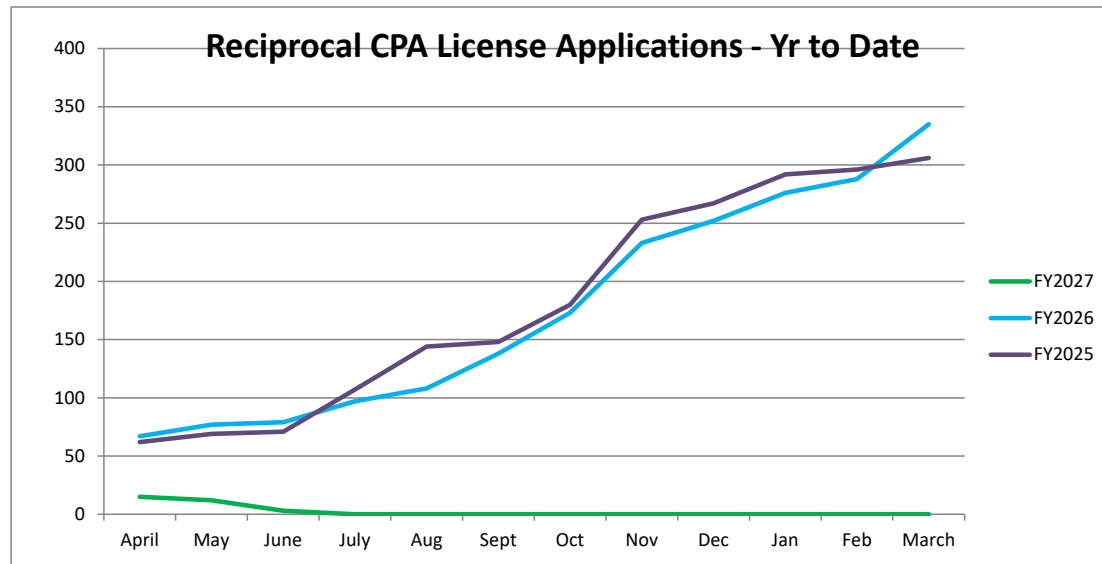


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

License Applications					
Recp	2027	2026	2025	2024	2023
Mth	#	#	#	#	#
April	15	67	62	64	81
May	12	10	7	5	8
June	3	2	2	2	3
July	0	18	36	39	50
Aug	0	11	37	36	24
Sept	0	30	4	2	1
Oct	0	35	32	32	57
Nov	0	60	73	55	67
Dec	0	19	14	21	15
Jan	0	24	25	22	30
Feb	0	12	4	12	9
March	0	47	10	4	11
Avg	10	28	26	25	30

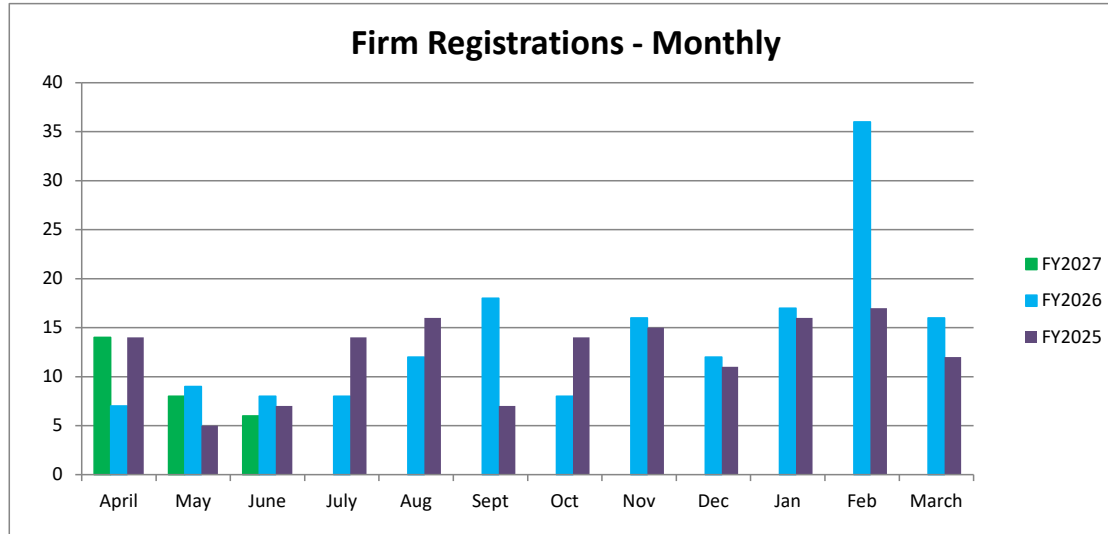


License Applications					
Recp	2027	2026	2025	2024	2023
Mth	Sum	Sum	Sum	Sum	Sum
April	15	67	62	64	81
May	12	77	69	69	89
June	3	79	71	71	92
July	0	97	107	110	142
Aug	0	108	144	146	166
Sept	0	138	148	148	167
Oct	0	173	180	180	224
Nov	0	233	253	235	291
Dec	0	252	267	256	306
Jan	0	276	292	278	336
Feb	0	288	296	290	345
March	0	335	306	294	356



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

Firm Registration					
Firm	2027	2026	2025	2024	2023
Mth	#	#	#	#	#
April	14	7	14	6	7
May	8	9	5	2	4
June	6	8	7	4	11
July	0	8	14	13	15
Aug	0	12	16	14	10
Sept	0	18	7	5	6
Oct	0	8	14	11	4
Nov	0	16	15	5	12
Dec	0	12	11	18	25
Jan	0	17	16	5	15
Feb	0	36	17	22	7
March	0	16	12	5	8
Avg	9	14	12	9	10

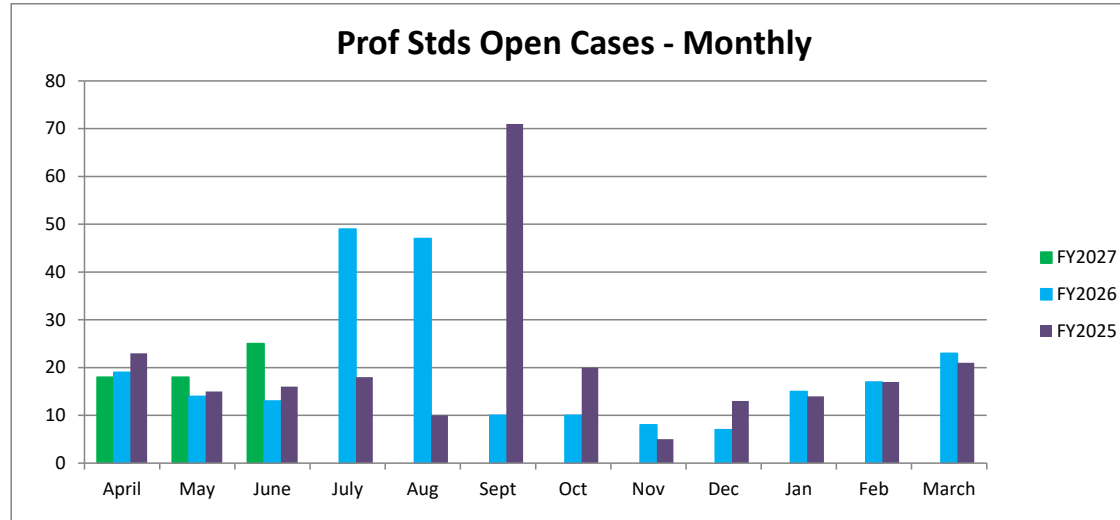


Firm Registration					
Firm	2027	2026	2025	2024	2023
Mth	Sum	Sum	Sum	Sum	Sum
April	14	7	14	6	7
May	8	16	19	8	11
June	6	24	26	12	22
July	0	32	40	25	37
Aug	0	44	56	39	47
Sept	0	62	63	44	53
Oct	0	70	77	55	57
Nov	0	86	92	60	69
Dec	0	98	103	78	94
Jan	0	115	119	83	109
Feb	0	151	136	105	116
March	0	167	148	110	124

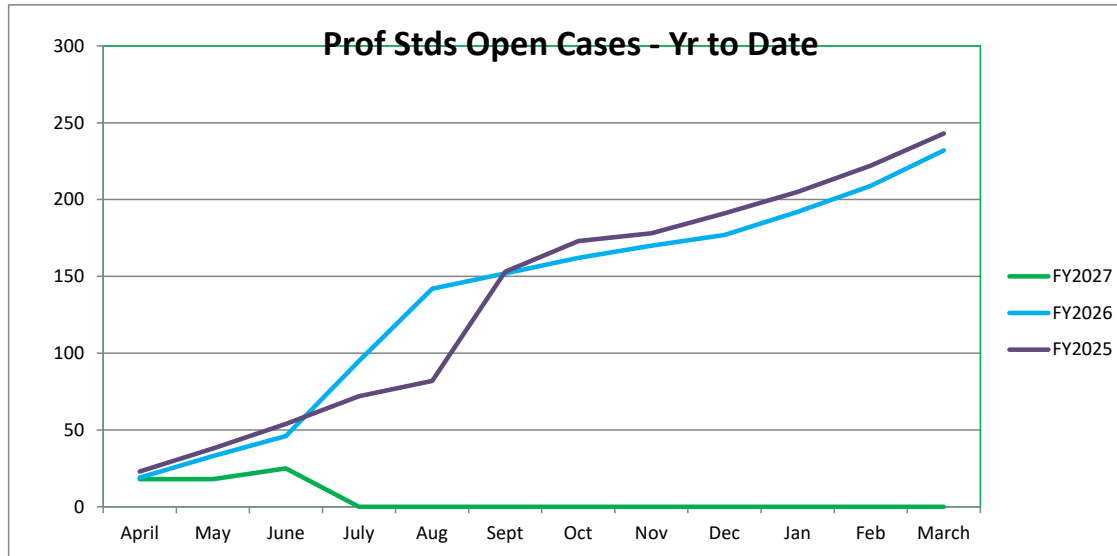


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Prf Stds Cases					
Open	2027	2026	2025	2024	2023
Mth	#	#	#	#	#
April	18	19	23	22	21
May	18	14	15	9	21
June	25	13	16	12	35
July	0	49	18	25	25
Aug	0	47	10	38	35
Sept	0	10	71	11	24
Oct	0	10	20	9	24
Nov	0	8	5	18	7
Dec	0	7	13	15	23
Jan	0	15	14	11	14
Feb	0	17	17	19	12
March	0	23	21	17	41
Avg	20	19	20	17	24

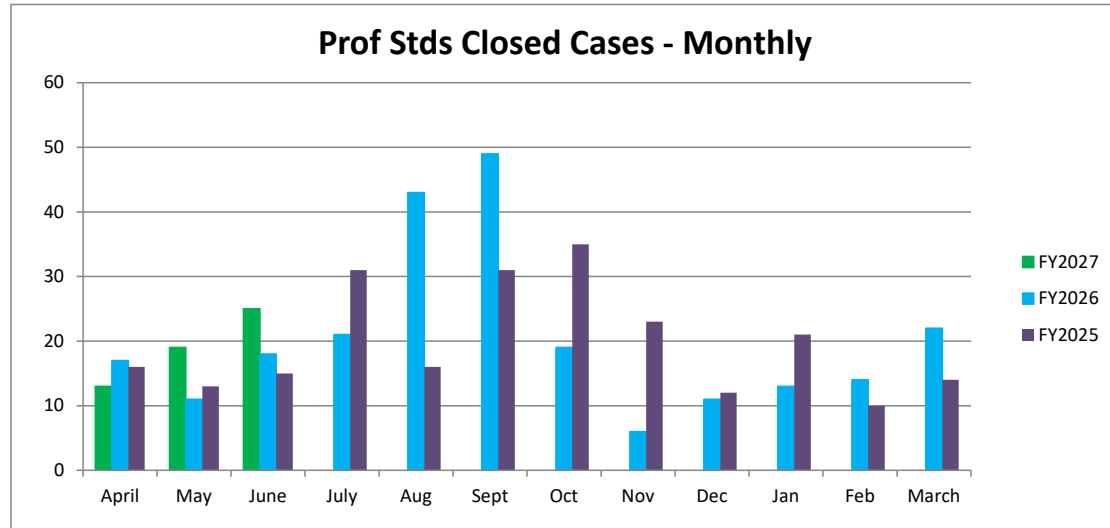


Prf Stds Cases					
Open	2027	2026	2025	2024	2023
Mth	Sum	Sum	Sum	Sum	Sum
April	18	19	23	22	21
May	18	33	38	31	42
June	25	46	54	43	77
July	0	95	72	68	102
Aug	0	142	82	106	137
Sept	0	152	153	117	161
Oct	0	162	173	126	185
Nov	0	170	178	144	192
Dec	0	177	191	159	215
Jan	0	192	205	170	229
Feb	0	209	222	189	241
March	0	232	243	206	282

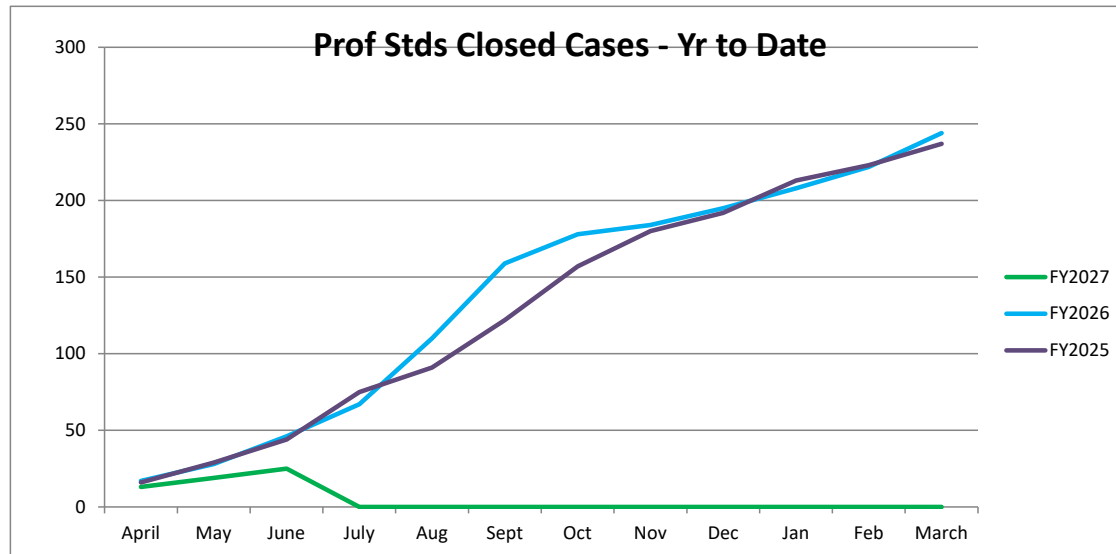


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Prf Stds Cases					
Closed	2027	2026	2025	2024	2023
Mth	#	#	#	#	#
April	13	17	16	30	38
May	19	11	13	20	19
June	25	18	15	16	15
July	0	21	31	36	19
Aug	0	43	16	21	21
Sept	0	49	31	20	21
Oct	0	19	35	25	12
Nov	0	6	23	13	19
Dec	0	11	12	15	33
Jan	0	13	21	15	22
Feb	0	14	10	22	21
March	0	22	14	9	25
Avg	19	20	20	20	22

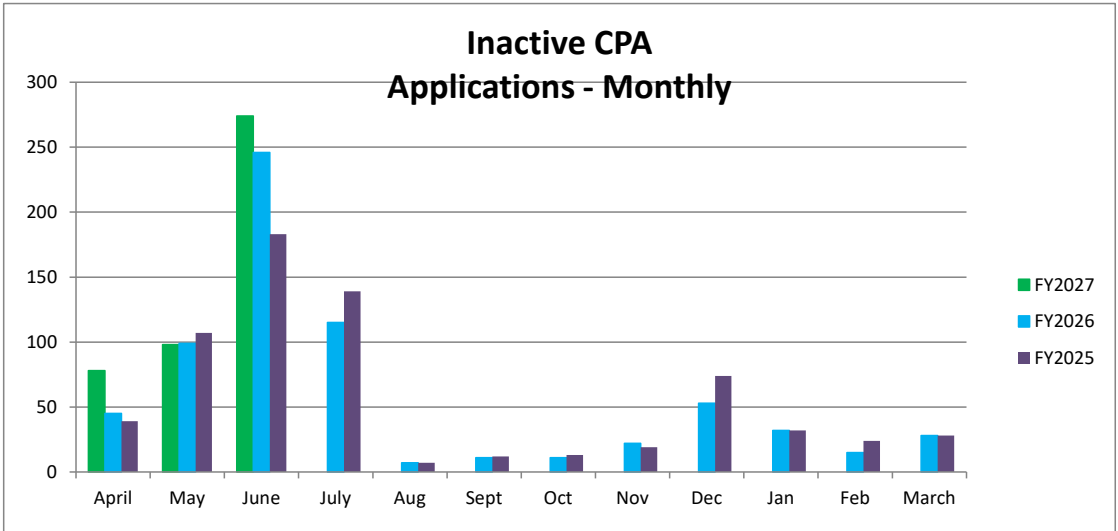


Prf Stds Cases					
Closed	2027	2026	2025	2024	2023
Mth	Sum	Sum	Sum	Sum	Sum
April	13	17	16	30	38
May	19	28	29	50	57
June	25	46	44	66	72
July	0	67	75	102	91
Aug	0	110	91	123	112
Sept	0	159	122	143	133
Oct	0	178	157	168	145
Nov	0	184	180	181	164
Dec	0	195	192	196	197
Jan	0	208	213	211	219
Feb	0	222	223	233	240
March	0	244	237	242	265

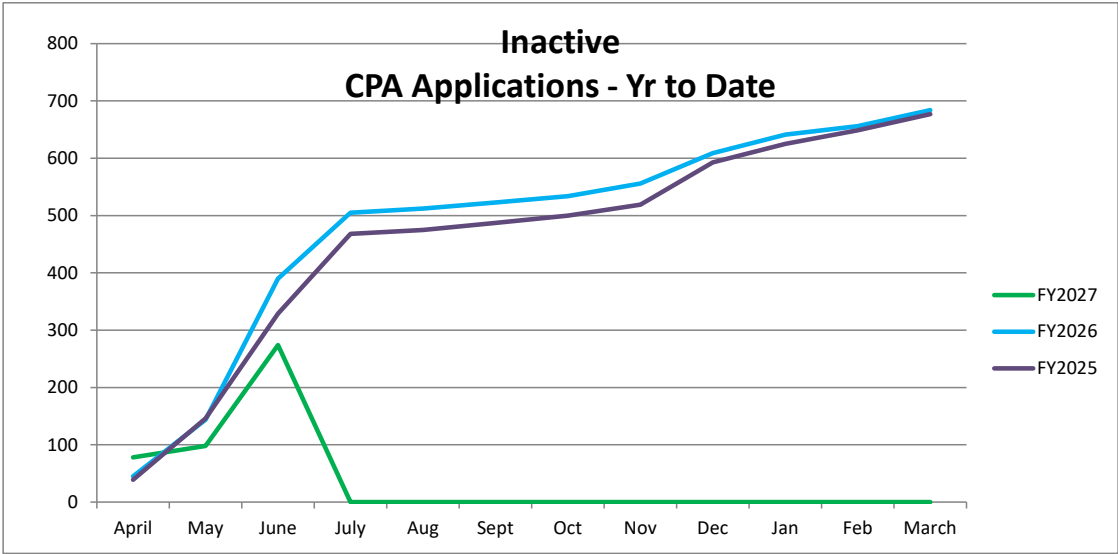


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Inactive Applications					
InAct	2027	2026	2025	2024	2023
Mth	#	#	#	#	#
April	78	45	39	49	30
May	98	99	107	114	67
June	274	246	183	227	309
July	0	115	139	98	98
Aug	0	7	7	21	14
Sept	0	11	12	9	7
Oct	0	11	13	19	9
Nov	0	22	19	15	25
Dec	0	53	74	45	52
Jan	0	32	32	45	78
Feb	0	15	24	15	18
March	0	28	28	18	19
Avg	150	57	56	56	61

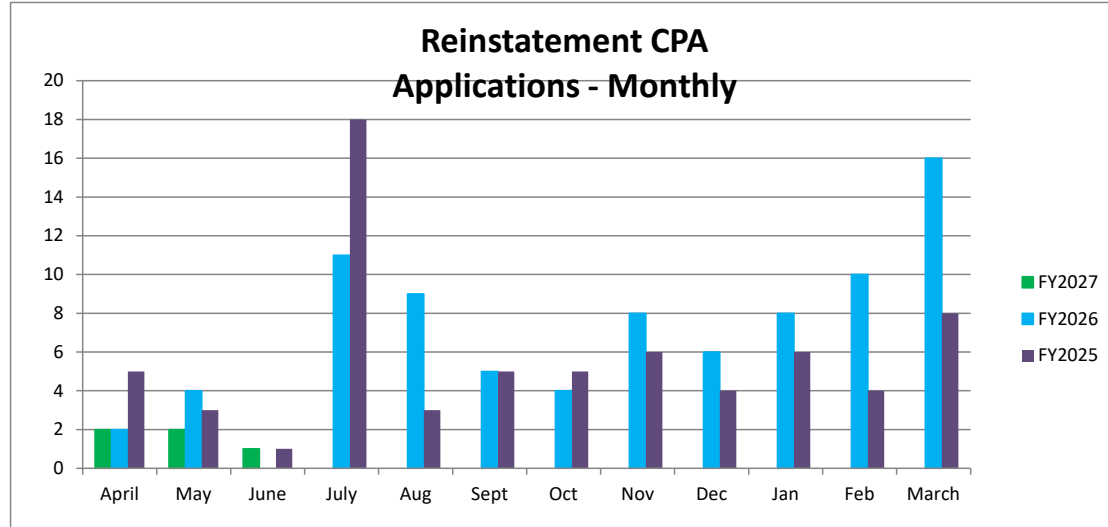


Inactive Applications					
InAct	2027	2026	2025	2024	2023
Mth	Sum	Sum	Sum	Sum	Sum
April	78	45	39	49	30
May	98	144	146	163	97
June	274	390	329	390	406
July	0	505	468	488	504
Aug	0	512	475	509	518
Sept	0	523	487	518	525
Oct	0	534	500	537	534
Nov	0	556	519	552	559
Dec	0	609	593	597	611
Jan	0	641	625	642	689
Feb	0	656	649	657	707
March	0	684	677	675	726

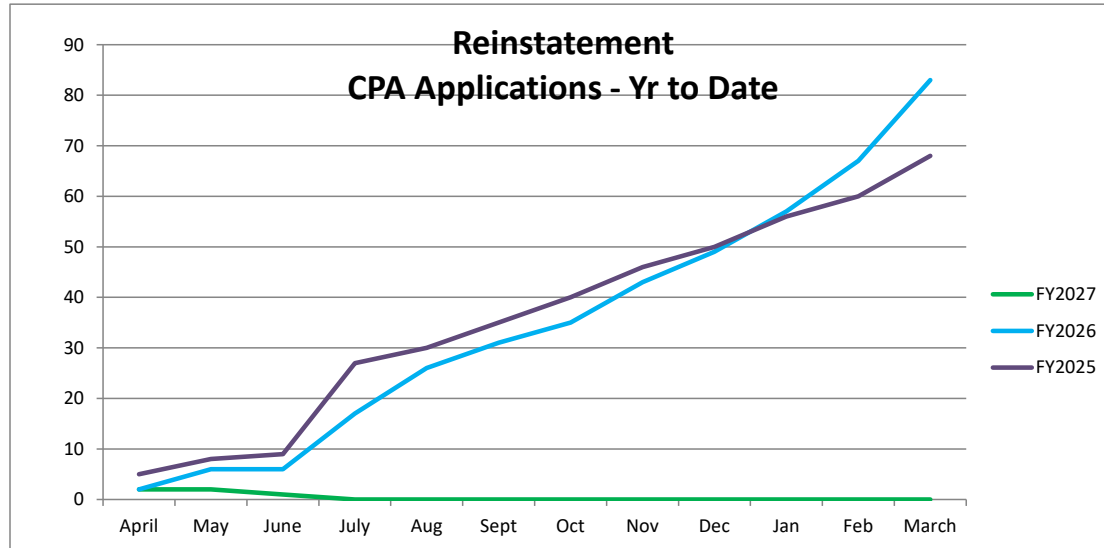


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Reinstatement Applications					
Re-Inst	2027	2026	2025	2024	2023
Mth	#	#	#	#	#
April	2	2	5	8	8
May	2	4	3	3	6
June	1	0	1	2	3
July	0	11	18	15	12
Aug	0	9	3	3	8
Sept	0	5	5	2	6
Oct	0	4	5	8	5
Nov	0	8	6	3	5
Dec	0	6	4	4	5
Jan	0	8	6	14	7
Feb	0	10	4	7	3
March	0	16	8	5	4
Avg	2	7	6	6	6



Reinstatement Applications					
Re-Inst	2027	2026	2025	2024	2023
Mth	Sum	Sum	Sum	Sum	Sum
April	2	2	5	8	8
May	2	6	8	11	14
June	1	6	9	13	17
July	0	17	27	28	29
Aug	0	26	30	31	37
Sept	0	31	35	33	43
Oct	0	35	40	41	48
Nov	0	43	46	44	53
Dec	0	49	50	48	58
Jan	0	57	56	62	65
Feb	0	67	60	69	68
March	0	83	68	74	72

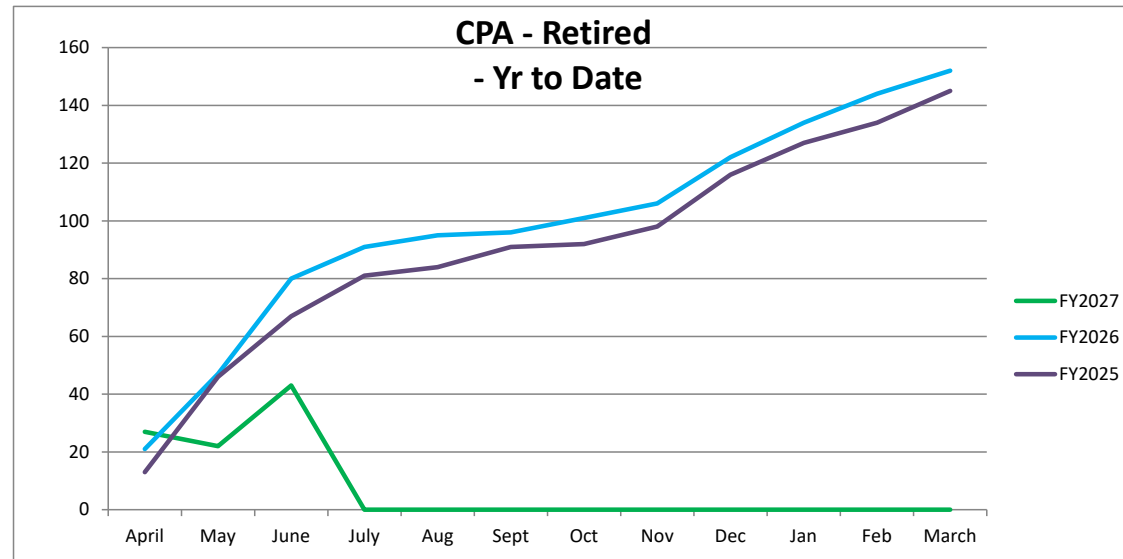
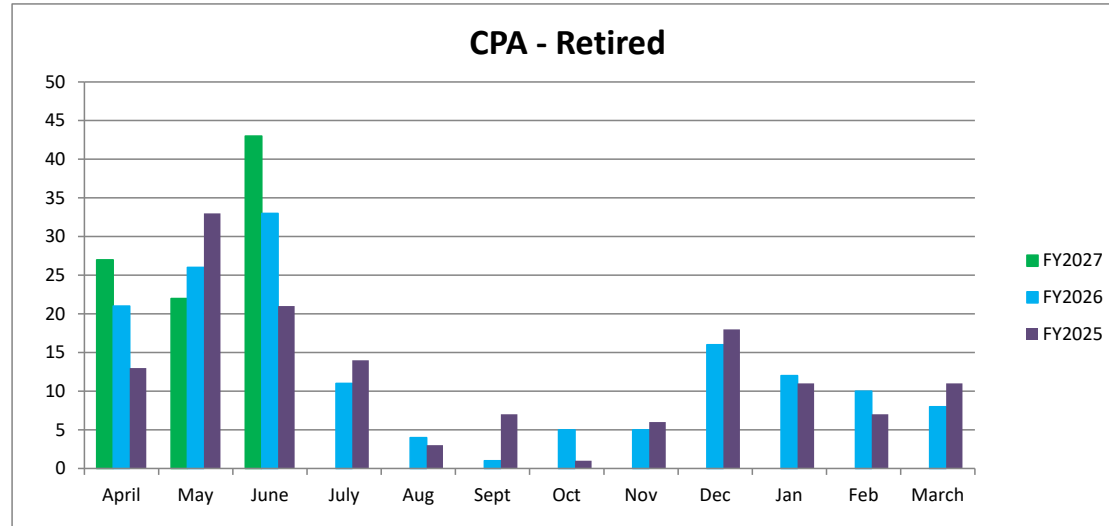


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

CPA-Retired					
Count	2027	2026	2025	2024	2023
Mth	#	#	#	#	#
April	27	21	13	0	0
May	22	26	33	0	0
June	43	33	21	0	0
July	0	11	14	0	0
Aug	0	4	3	0	0
Sept	0	1	7	1	0
Oct	0	5	1	16	0
Nov	0	5	6	18	0
Dec	0	16	18	27	0
Jan	0	12	11	23	0
Feb	0	10	7	15	0
March	0	8	11	9	0
Avg	31	13	21	9	0

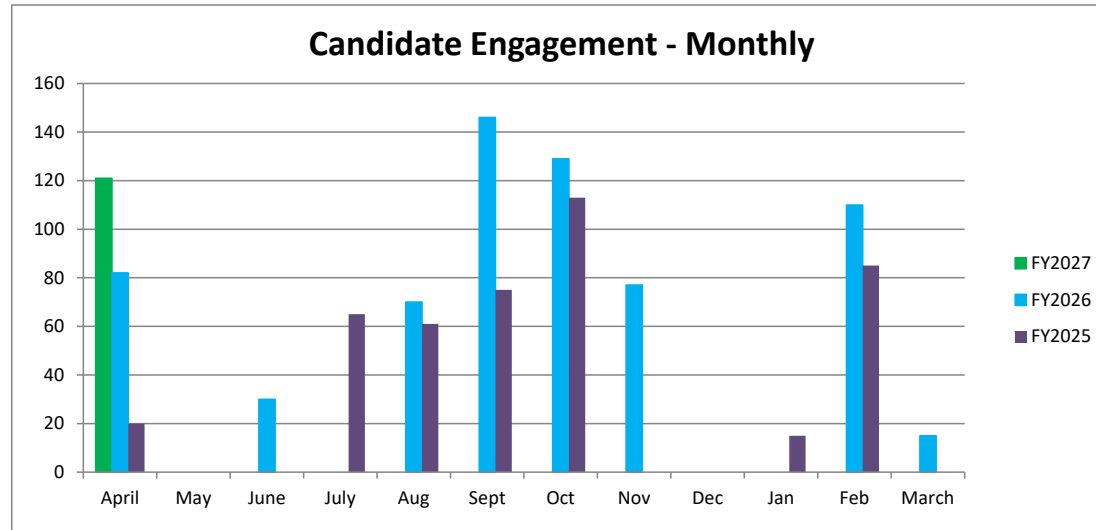
Began Sept 2023

CPA Retired					
Count	2027	2026	2025	2024	2023
Mth	Sum	Sum	Sum	Sum	Sum
April	27	21	13	0	0
May	22	47	46	0	0
June	43	80	67	0	0
July	0	91	81	0	0
Aug	0	95	84	0	0
Sept	0	96	91	1	0
Oct	0	101	92	17	0
Nov	0	106	98	35	0
Dec	0	122	116	62	0
Jan	0	134	127	85	0
Feb	0	144	134	100	0
March	0	152	145	109	0



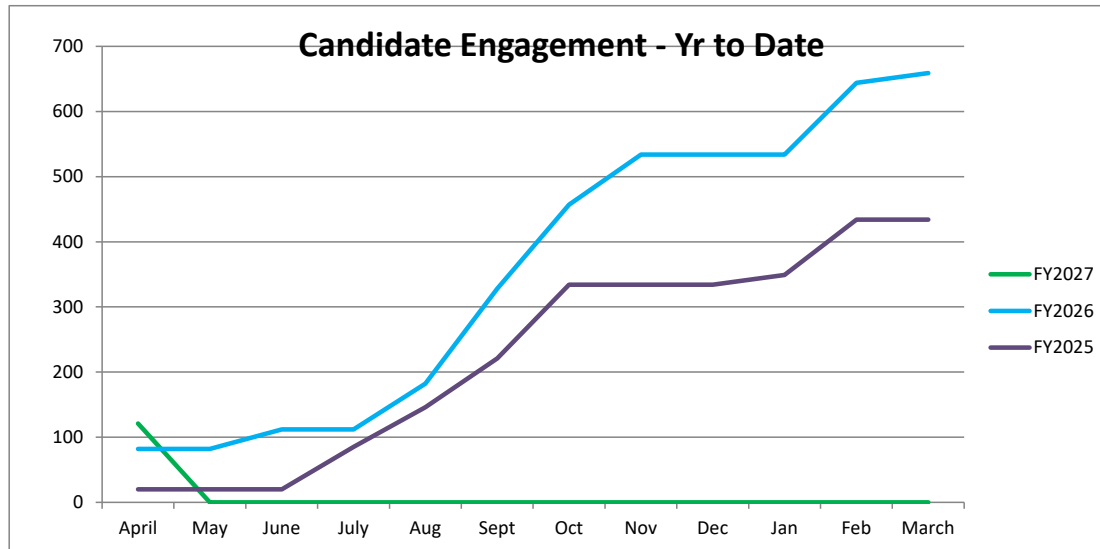
NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Candidate Engagement*					
Count	2027	2026	2025	2024	2023
Mth	#	#	#	#	#
April	121	82	20	74	0
May	0	0	0	0	0
June	0	30	0	27	0
July	0	0	65	0	0
Aug	0	70	61	10	15
Sept	0	146	75	67	130
Oct	0	129	113	281	139
Nov	0	77	0	37	53
Dec	0	0	0	0	0
Jan	0	0	15	46	0
Feb	0	110	85	77	70
March	0	15	0	0	61
Avg	61	55	36	77	39



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

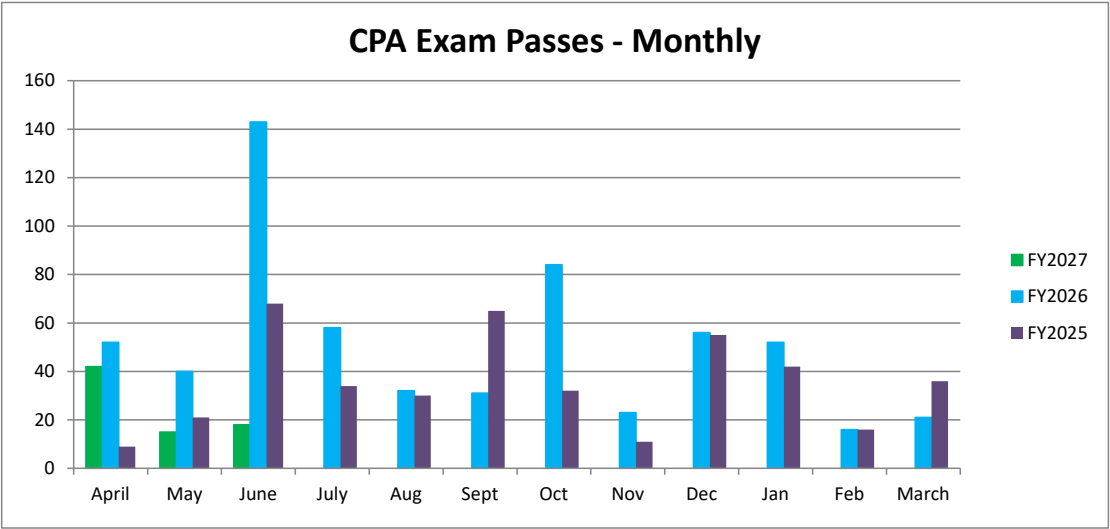
Candidate Engagement					
Count	2027	2026	2025	2024	2023
Mth	Sum	Sum	Sum	Sum	Sum
April	121	82	20	74	0
May	0	82	20	74	0
June	0	112	20	101	0
July	0	112	85	101	0
Aug	0	182	146	111	15
Sept	0	328	221	178	145
Oct	0	457	334	459	284
Nov	0	534	334	496	337
Dec	0	534	334	496	337
Jan	0	534	349	542	337
Feb	0	644	434	619	407
March	0	659	434	619	468



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

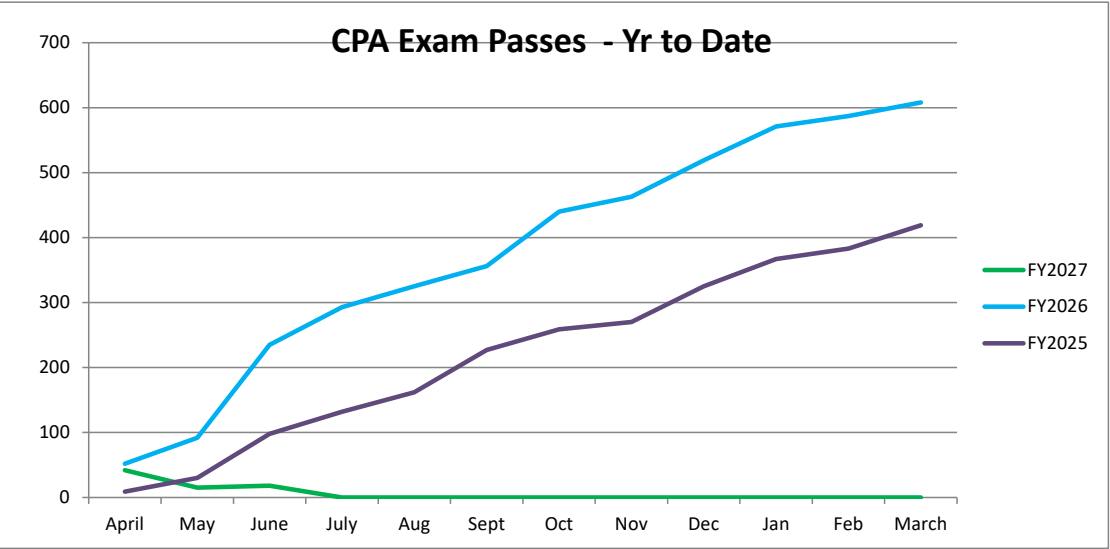
Exam Passes					
Count	2027	2026	2025	2024	2023
Mth	#	#	#	#	#
April	42	52	9	13	12
May	15	40	21	31	26
June	18	143	68	68	46
July	0	58	34	43	29
Aug	0	32	30	49	51
Sept	0	31	65	72	51
Oct	0	84	32	41	30
Nov	0	23	11	35	36
Dec	0	56	55	86	48
Jan	0	52	42	8	35
Feb	0	16	16	18	21
March	0	21	36	30	32

Avg	25	51	35	41	35
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These results run approximately 2 months in arrears due to timing of score releases

Exam Passes					
Count	2027	2026	2025	2024	2023
Mth	Sum	Sum	Sum	Sum	Sum
April	42	52	9	13	12
May	15	92	30	44	38
June	18	235	98	112	84
July	0	293	132	155	113
Aug	0	325	162	204	164
Sept	0	356	227	276	215
Oct	0	440	259	317	245
Nov	0	463	270	352	281
Dec	0	519	325	438	329
Jan	0	571	367	446	364
Feb	0	587	383	464	385
March	0	608	419	494	417



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	13	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	11	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	5	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	12	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	5	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	9	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	15	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	24	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															

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	
Oct-20	85	155	Oct-20	47	44	Oct-20	7	Oct-20	88	17	12	93	Oct-20	13	Oct-20	4	Oct-20	0	Oct-20	0	Oct-20	0	
Nov-20	78	145	Nov-20	56	61	Nov-20	6	Nov-20	93	10	24	79	Nov-20	21	Nov-20	6	Nov-20	0	Nov-20	0	Nov-20	53	
Dec-20	61	146	Dec-20	46	10	Dec-20	9	Dec-20	79	13	12	80	Dec-20	55	Dec-20	5	Dec-20	0	Dec-20	0	Dec-20	89	
Jan-21	66	150	Jan-21	72	22	Jan-21	20	Jan-21	80	21	19	82	Jan-21	53	Jan-21	7	Jan-21	0	Jan-21	0	Jan-21	29	
Feb-21	66	142	Feb-21	78	4	Feb-21	8	Feb-21	82	12	27	67	Feb-21	9	Feb-21	14	Feb-21	0	Feb-21	0	Feb-21	18	
Mar-21	46	147	Mar-21	31	0	Mar-21	16	Mar-21	67	29	17	79	Mar-21	21	Mar-21	6	Mar-21	0	Mar-21	0	Mar-21	32	
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	132	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	27	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	245	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	327	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	71	252	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	115	Jul-25	11	Jul-25	11	Jul-25	0	Jul-25	58	
Aug-25	98	219	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	23	
Dec-25	99	214	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	56	
Jan-26	105	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	52	
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	16	
Mar-26	64	236	Mar-26	85	47	Mar-2																	



North Carolina State Board of Certified Public Accountant Examiners

Executive Staff Report

NASBA Events

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

Reservations for the annual meeting are at [The Wigwam](#) in Litchfield Park, AZ. The hotel is located about 20 miles from Phoenix Sky Harbor International Airport. An email with more details about the meeting was sent out on July 9. Please let Lynne and/or David know your plans about attending the meeting by Friday, July 24, 2026.

Technology Updates

Our IT vendor, GL Solutions, hails our agency transformation project as a major success, and we could not agree more! Yes, there have been bumps and bruises and headaches on some days, but the volume of Exam and licensing applications submitted online continues to grow, reflecting increased adoption of the new system.

The annual certificate renewal period is winding down with a current renewal rate of 99%. The volume of phone calls and emails from individuals seeking assistance with setting up their new accounts has declined significantly. However, Board staff remains committed to providing prompt, personalized support to anyone who needs it.

As we become more familiar with the system's capabilities, we look forward to leveraging the technology to further enhance our services, streamline processes, and improve the overall experience for our applicants and licensees.

Happy 9th Work Anniversary to Julia Mayo

Julia first joined the Board in 1990 as the Board's receptionist-secretary, serving in that role until March 2000 before leaving to pursue other interests. She returned to the Board in July 2017 and has since been a valued member of the Professional Standards team.

Outside of work, Julia enjoys expressing her creativity through polymer clay mosaics inspired by the beauty of nature. She also loves spending time outdoors, especially taking peaceful walks and appreciating nature. A fan of music from the 1920s through the 1940s, Julia also enjoys browsing antique shops and searching for unique vintage treasures.



North Carolina State Board of Certified Public Accountant Examiners

Recognition of NC CPA Licensure Milestones

Name	Years of NC CPA Licensure	License Issued
James Ivey Wilson, CPA No. 5527	54	04/14/1972
Name	Years of NC CPA Licensure	License Issued
John Thomas Autrey, #9434	50	7/28/1976
Phillip Lee Bostian, #9404	50	7/7/1976
Rebecca Shields Sawyer, #9411	50	7/14/1976
Lorinda Bolz Spivey, #9410	50	7/14/1976
Brewer Moody Ezzell, #7820	52	7/24/1974
Kenneth Bruce Hawkins, #7821	52	7/24/1974
Kenneth Barry Morgan, #7824	52	7/24/1974
Robert Andrew Neill, #7956	52	7/26/1974
Elizabeth Daniel Palmer, #7825	52	7/24/1974
Miltom Emmett Petty, #7826	52	7/24/1974
Robert Lee Underwood III, #7833	52	7/24/1974
Gary Donald Wilson, #7819	52	7/16/1974
Jerry Lee Price, #4275	55	7/14/1971
Fern Haywood Shubert, #4277	55	7/20/1971
Ralph Wayne Hutchins, #3419	57	7/15/1969
Clyde Stephen Dula, #3145	58	7/30/1968