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. 8-2026

The Future of Continuing Professional Education

The accounting profession is taking a fresh look at Continuing Professional Education (CPE) to ensure it remains relevant, effective, and responsive to today's rapidly changing business environment.

A joint task force of the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA) has taken initial steps to gather data to assess whether the current CPE framework is achieving its intended outcomes and to recommend possible changes that ensure a future-focused approach that:

- Maintains public protection
- Defines the base-level capabilities and knowledge that CPAs should maintain
- Aligns with the evolving challenges faced by CPAs
- Can be measured and enforced consistently and objectively

The task force has a local connection because Mark Soticheck, CPA, CEO of the North Carolina Association of CPAs (NCACPA), serves as a Co-Chair representing the AICPA.

The task force began by reviewing existing CPE requirements for CPAs across all jurisdictions and comparing that data with other licensed professions' requirements. There is currently some consistency in the amount of CPE required of CPAs, with an average of 40 hours annually.

There is also a desire for continued uniformity for the profession, as mobility allows CPAs to practice easily across jurisdictions.

There is recognition that CPAs practice in a variety of practice areas such as audit, tax, advisory, corporate, nonprofit, government, small business, and more, each requiring different skill sets.

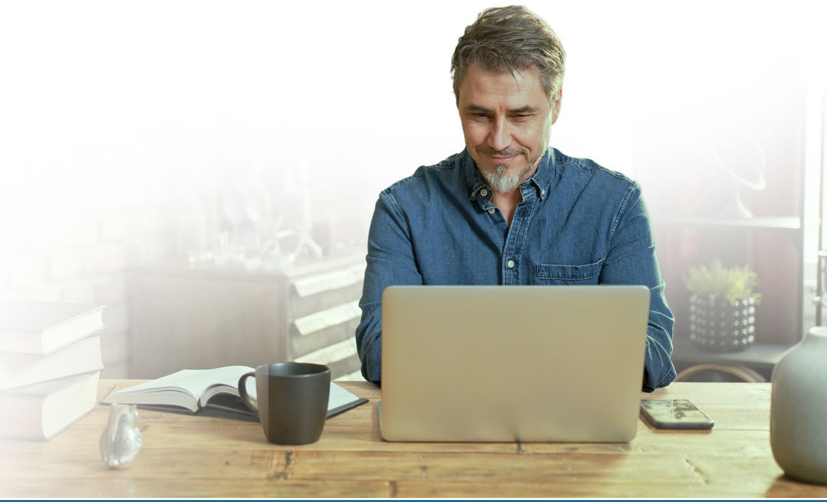
Yet anyone with the CPA credential is licensed to perform services across all those practice areas. As such, CPE is essential to ensure that CPAs remain capable and knowledgeable in their chosen practice area.

The evaluation process used by the joint task force includes a profession-wide study with stakeholder engagement from CPAs, boards of accountancy, state CPA societies, CPA firms, academia, and the public to ensure broad input into the process.

The output will be recommendations, with pros and cons, for possible models for a national framework that guides the development, delivery, measurement, and reporting of CPE—one that will ensure CPAs maintain the skills necessary for the business world of the future.

A report is expected in the last quarter of 2026. The Board will provide updates as the process develops, as this affects everyone in the profession.

As the profession continues to evolve, this collaborative effort between NASBA and the AICPA aims to ensure that CPE remains a valuable tool for maintaining professional competence while protecting the public interest.



In This Issue

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Tel: 919.733.4222
Fax: 919.733.4209
Web: nccpaboard.gov
PO Box 12827
Raleigh NC 27605-2827

NC Board of CPA Examiners

56 Notices of Forfeiture Issued Following CPA Certificate Renewal Deadline

21 NCAC 08J .0101 requires each active and CPA-retired status CPA to renew their certificate or request inactive status by June 30. While most CPAs completed the process on time, some did not meet the June 30, 2026, deadline.

After the June 30, 2026, renewal deadline, the Board mailed nearly 1,000 Letters of Demand to individuals who had neither renewed their certificate nor requested inactive status. Those letters provided an additional 30 days for CPAs to complete the renewal process or to submit a request for inactive status.

Most recipients responded within the additional 30-day period. However, on August 4, 2026, the Board issued 56 Notices of Forfeiture to individuals who had neither renewed their certificate nor requested inactive status.

Administrative forfeiture means a North Carolina CPA certificate is invalid. Individuals on forfeited status may not use the CPA title in North Carolina and must return their CPA certificate to the Board within 15 days of receiving the Notice of Forfeiture.

Although administrative forfeiture is not considered a disciplinary action, using the CPA title while on forfeited status may result in disciplinary action by the Board.

A CPA whose certificate has been administratively forfeited may apply for reissuance after meeting the requirements of 21 NCAC 08J .0106, including completing the required CPE, submitting the appropriate application, and paying the applicable fees.

Please contact the Licensing Staff with questions about the reissuance application process.

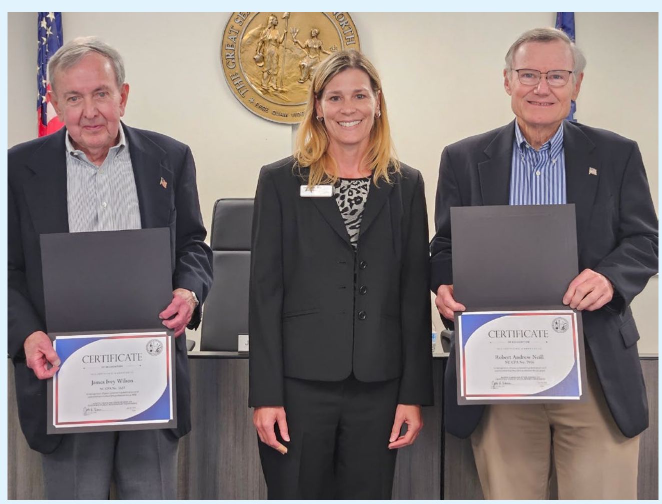
Congratulations to the following individuals who have been actively licensed as North Carolina CPAs since August 1976:

Dale Kenneth Cline, #9445
James McNeely Barham, #9452
Joseph Colby Daughtry Jr., #9441
Charles Kenneth Edwards, #9484
Marvin Robert Farris, #9460
Scott Warren Foster, #9449
Thomas Dwight Franks, #9461
Clarence Linwood James Jr., #9489
Linwood Cleveland Jones Jr., #9466
Ralph Steve Mast, #9467
Paul Lee Nunn Jr., #9469
Johnny Lawrence Peterson, #9492
Charles Johnson Sheffield Jr., #9473
Gerald Alan Townsend, #9443
Ralph Edward Ward, #9479

Celebrating NC CPA Licensure Milestones

On July 20, 2026, the Board honored two longtime members of the North Carolina CPA community. James (Jim) Wilson, CPA, was recognized for 54 years of licensure in North Carolina, and Robert (Bob) Neill, CPA, for 52 years of licensure.

It was our pleasure to celebrate their decades of service, leadership, and commitment to the CPA profession and to the citizens of North Carolina.



From left to right: Jim Wilson, CPA; Jodi Kruse, CPA, Board President; and Bob Neill, CPA

NCDOR Provides Guidance on Additional Interest Relief for Hurricane Helene-Affected Taxpayers

On July 22, 2026, the [North Carolina Department of Revenue (NCDOR)] published a Notice outlining additional interest relief available to certain taxpayers under [Session Law 2026-31]. The relief applies to eligible taxpayers for franchise tax, corporate income tax, individual income tax (including partnership and estate and trust tax), and withholding tax.

The notice explains:

- Which taxpayers are eligible for additional interest relief;
- Which North Carolina counties qualify;
- The relief available; and
- How eligible taxpayers can receive the relief.

NCDOR will use its records to identify eligible taxpayers and will automatically apply the additional interest relief when possible.

An Eligible Taxpayer who was assessed interest subject to the Additional Interest Relief can also request Additional Interest Relief by submitting Form NC-5502 electronically using the NCDOR website.

[Important Notice: Additional Interest Relief for Victims of Hurricane Helene]

CPA CERTIFICATES ISSUED

On July 20, 2026, the Board approved the following individuals for North Carolina CPA licensure:

Jennifer Marie Anderson
Christopher Luke Ash
Traci Nicole Bare
Christopher Michael Barnes
Kaitlyn Dianne Baucom
Richard Andrew Beam Jr.
Matthew James Becker
Theresa Hall Bell
Austin Stuart Bland
Thomas Adam Bonfiglio
Victoria Ann Boon
Rebecca Faith Brown
Benjamin Caskey Buben
Jack Davis Burdett
Macy Shaw Carp
Alyssa Carter
Ryan Thomas Cello
Caroline Elizabeth Clevenger
Bryan Christopher Collins
Justin Craig Conley
Jessica Diane Copeland
Katherine Elizabeth Corn
James Ferdnand Croom
Chase Gregory Crump
Sicheng Zhong Curtis
Delaney Faith Darrow
Brandon Andrew Davis
Allison Marie Dawson
Alida Hart Dayton
Lauren Catherine Dever
William Bruce Dickson
Donna Lynn Dysart Doggett
Alexander Charles Drury
Matthew Sullivan Dubuque
Corry Whitaker Eason
Daniel Aaron Ellison
Annika Britt Erickson
Enselme Fandohan
Blake Anthony Fasciolo
Russell Scott Fisher
Nicholas Michael Frazier
Charles Brian Gaskins
Jonathan Laird Germer
Rodney Carnell Gillis II
Gage Huntley Grady
Xinran Grenestedt Guo
Felicity Agyei Gyasi
Justin Terel Hamilton
Jessica Reber Hanus
Tenesha Marie Hartgrove
John Murphy Hayes
Jacy Drew Heeter
Zachary Pierce Helms
Tyler Anderson Hobson
Ryan Dean Holden
Jordan Robert Holt
Matthew David Horn
Shana Marie Horn
Chih-Ching Elizabeth Hsu
Bradley Douglas Hulker
Brian Hynes
Chariti Louise Jackson
Kwon Hee Jang
Andrew Paul Johnson
Derrick Joseph Johnson
Jeffery Scott Jones
Jonathan Bradley Jones
Christopher Joseph Kellett
Elena Eduardovna Kimsey
Duncan Ryan Kneeland
Devan Chandler Kransteuber
Eric Thomas Krisher
Eva Mae Larson
Stryder Wilson Laster
Blair Nicole Lefler
David Martin Lipscomb
Yichun Liu
Shruthi Abirami Loganathan
Jerrie Rievan Lombard
Eleanor Lynch
Chelsea Power Manganaro
Molly Ann Margaret Marion
Kelly Mattox
Kelly Parsons Melton
Jacob Roman Miller
Kellie Bailey Monacell
Michael Edward Moul
Edmund Josiah Kariuki Mugo
Connor Nicholas Myers
Thanh Dao Ngo
Sarah Catherine O'Connell
Ryan Michael O'Keeffe
Zachary Pierce Oxendine
Somi Leia Pak
John William Parker
Maria Abigail Perez
Benjamin Jacob Perry
Erica Peterson
Joshua Hayden Pfister
Hunter Wayland Phillips
Ryan Joseph Pisch
Justin Parker Powell
Samuel Joseph Proko
Hayden Quinn Read
Seth MackVay Richards
Curtis Grant Robinson
Jill Taylor Ross
Marshal Frye Roten
Marie Christine Saunders
Isaac Benjamin Scalese
Ryan James Schlossberg
Betty Jean Sears
Shivani Rajya Laxmi Shah
William James Sharp
Cyril Sheptak
Thomas Ashcraft Sherrill
Sarah Dalaiah Siddiqui
Andrew Brent Simpson
Michael J. Sinkus
Derek Michael Skwiat
Elijah Kolbe Smith
George M. Canant Streetman
Lisa Jo Summerbell
Ting Sun
Madison LeeAnne Tarlton
Lyle Zac Teijen
Michael Henry Thornberry
Timothy Michael Trampe
Brian H. Travers
Shristi Tuladhar
Erik Charles Tveidt
Trenton Marsalis Walker
Daniel William Wallace
Alexander Colby Walsh
Reese Jefferson Walton
Cadee Jannah Warren
Logan Ian Webb
Alise Jeanne Wille
George Herbert Williamson
Quentin Edward Witherell
Kelly Jean Ford Woodley
Samantha Mckenzie Yergeau
Tara Lynn Youel
Rhiannon Salem Younger
Ricardo Zaldana
Jennifer Youtsey Zeplin

DISCIPLINARY ACTION

Pursuant to NCGS 93-12(9), "any disciplinary action taken [by the Board] shall be in accordance with the provisions of Chapter 150B of the General Statutes. The clear proceeds of any civil penalty assessed under this section shall be remitted to the Civil Penalty and Forfeiture Fund in accordance with G.S. 115C-457.2." NCGS 115C-457.1(b) states, "The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools."

TOM R. BLACKA, CPA, #3415 | BLACKA JESSUP & HENDERSON LLP | CHARLOTTE, NC

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. §150B-41, the Board and the Respondents stipulate to the following:

1. Tom R. Blacka, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 3415 as a Certified Public Accountant.
2. Blacka Jessup & Henderson LLP (hereinafter "Respondent Firm") is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm are collectively referred to as the "Respondents."
3. The Respondent has held a certificate as a North Carolina Certified Public Accountant since 1969. For the entirety of the period since 1969, the Respondent has practiced as a North Carolina Certified Public Accountant without any complaints, disciplinary actions, or referrals to the Board. For twenty of those years, the Respondent conducted ERISA audits.
4. On November 21, 2025, the Board staff received a referral from the United States Department of Labor (hereinafter "DOL") alleging that an ERISA audit prepared by the Respondent Firm (the "Audit") had not been prepared in accordance with all applicable standards.
5. The Board staff requested and reviewed the workpapers related to the Audit. Respondents performed portions of the Audit with the assistance of a long-term independent CPA contractor who maintains his own public accounting practice and specializes in ERISA audit engagements. The Board staff's review indicated that many of the issues with the Audit cited by the DOL originated from those portions of the Audit.
6. Following the DOL referral, the Respondents cooperated with the Board's investigation, provided all requested documentation, and agreed to discontinue services subject to peer review.
7. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By virtue of the facts set forth above, the Respondents violated Rule 21 NCAC 08N .0403.
3. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondents' consent to this order, the Respondents are subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondents are hereby censured.
2. The Respondent Firm will no longer perform services subject to peer review.
3. Should the Respondent Firm choose to perform services subject to peer review in the future, then:
    a. The Respondent Firm needs to inform the Board of its decision to engage in those services so that the Board's pre-issuance review procedures can be initiated;
    b. The pre-issuance review shall be conducted by a CPA approved by the Board and shall continue until the Respondent Firm is released from the pre-issuance review requirement by the Board; and
    c. Each staff member participating in engagements subject to peer review must take four (4) hours of group study A&A CPE annually in the selected service area until the Respondent Firm receives a "pass" or a "pass with deficiencies" on a peer review.

Congratulations

SUCCESSFUL UNIFORM CPA EXAM CANDIDATES

The following North Carolina candidates passed the Uniform CPA Exam in June 2026:

Noah Richard Abernethy
Olivia Grace Allen
Aidan Douglas Allred
Andrew James Baker
Lucas Barkley Bernet
Jelissa Ferrica Bocage
Catherine Jordan Cason
Taylor Nicole Chase
Emily Delia Clark
John Lawrence Coleman
Riley Ann Dean
William Paul DeMore
Haley Elizabeth Edwards
Tyler Charles Fausnaught
Fernanda Ferreira de Almeida Barboza
Ethan Thomas Flannery
Lauren Yvette Frye
Anderson Joseph Goldman
Zachary Lee Gracyalny
Catherine Anne Gray
Daniel Chapman Griffin
Owen Thomas Gulledge
Chase Michael Hakerem
Austin Reed Harris
Mason Reaves Hutchinson
Domino Kay Jose
Spencer Erhardt Lewisohn
Cooper Elizabeth Lohr
Samuel Gray Macy
Mason John Randall Matthews
Timothy Cole May
Jayden Alexander McAdory
Lauren Elizabeth McClure
David Winston Murphy
Dristi Deven Patel
Jessica Nicole Patrick
Marshall Theodore Pile
Ravshan Rasuli
Abigail Larsen Rogers
Leanne Rupp
Kaytlin Elizabeth Shaver
Mallory Brooke Sikes
Benjamin Andrew Simpkins
Celina Saida Smith
Marc Lee Stallknecht
Ryan Michael Strube
Faires Michaela Stutts
Valerie Kay Troxler
Carter Dean Waters
Ansley Meredith Whitaker
August Woods Wilkerson
Jaime Ann Ziegenfuss Whitehead

Uniform CPA Exam Pass Rates: 2026 Q-2

Section	All Candidates	NC Candidates
AUD	49.4%	59.3%
FAR	42.5%	42.6%
REG	66.9%	64.2%
BAR	45.7%	43.8%
ISC	68.0%	69.0%
TCP	79.8%	74.8%

Information provided by NASBA and the AICPA

ELON UNIVERSITY

Board Will Meet at Elon University in September

The Board will hold its September 23, 2026, meeting on the campus of Elon University. The meeting will begin at 10:00 a.m. in Room 308 of Richard W. Sankey Hall, 125 Dalton McMichael Drive, Elon, NC, 27244.

The meeting is open to the public, and members of the CPA community, students, and other interested individuals are encouraged to attend.

To help ensure appropriate accommodations and logistical arrangements, attendees are asked to notify the Board in advance of their plans to attend.

CPA Exam Fees Effective August 3, 2026

Administration Fees	
Initial Exam Application	$230.00
Re-Exam Application	$75.00
Section Fees	
AUD	$268.59
BAR	$268.59
FAR	$268.59
ISC	$268.59
REG	$268.59
TCP	$268.59

CPA Certificate Reclassifications

Reinstatement

On July 20, 2026, the Board approved the following applications for certificate reinstatement:

Charlotte Johnson Bradshaw, #24061	Kenansville, NC
Christopher Ryan Carroll, #46643	Durham, NC
Shanna Berry Francois, #36004	Harrisburg, NC
Emilie Houston Kosiba, #43601	Raleigh, NC
Joseph John Schmelzle II, #42085	Charlotte, NC
Kaleb Edward Tucker, #40588	Charlotte, NC

Reissuance

On July 20, 2026, the Board approved the following application for certificate reissuance:

Richard Allen Chandler, #18210	Palm Beach, FL

CPA-retired

Between July 11 and July 31, 2026, the Board approved the following applications for CPA-retired status:

Elizabeth Buckalew Beam, #25884	Shelby, NC
Paul Arthur Dayer, #37146	Durham, NC
Larna Ely-Griffin, #17007	New Bern, NC
Steven Lynn Foster, #13970	Asheville, NC
Michael Joseph Gurrera, #31054	Columbia, SC
Joseph Paul Lakatos, #41267	South Daytona, FL
Brian Porter Littlejohn, #25702	Clemmons, NC
Sandra DeeAnn Morton, #24843	Candler, NC
Toshio Osaka, #31247	Charlotte, NC
Robert Nathan Shuman, #12412	Greensboro, NC
R. Stephen Turnbull, #21940	Norfolk, VA
Timothy Swaim Weavil, #18090	Clemmons, NC

Inactive Status

Between July 11 and July 31, 2026, the Board approved the following applications for inactive status:

Michelle Caroline Abercrombie, #38938	Mooresville, NC
William Kennedy Abington IV, #46498	Nashville, TN
Stewart Leslie Appelrouth, #31571	Miami, FL
Mary-Beth Army, #19718	Brentwood, TN
Jeffrey Lynn Atkinson, #21375	Charlotte, NC
Julie Boyd Barba, #42759	St. Petersburg, FL
David Edward Batkiewicz, #39708	Selma, NC
Matthew James Bayer, #47993	Charlotte, NC
James Robert Bongiorno, #24772	Raleigh, NC
Sheila Janeta Brown-Simpson, #26283	Raleigh, NC
Gisele Odette Caisse, #35618	East Lyme, CT
Lida Lewis Coleman, #12098	Mebane, NC
Tina McDonald Cullen, #16502	Sanford, NC
Nicholas Richard Dora, #43133	Apex, NC
Zachary Joseph Dorkings, #45817	Ardmore, PA
Stephanie Lynne Duffy, #30965	Concord, NC
Chad Richard Edwards, #40542	Etowah, NC
Anthony Neal Fogleman, #39776	Cary, NC
Whitley Brannon Forehand, #25414	Orlando, FL
Noelle Whitmore Forness, #35458	Williamsville, NY
Blake Frawley, #37606	Charlotte, NC
Kelsie Houck Gardner, #39946	Richmond, VA
Constance Lynn Hale, #15681	Lexington, KY
Julia Fesmire Hanover, #17234	Greensboro, NC
Edward Hughes Howe Jr., #43143	Raleigh, NC
Ryan Christopher Hull, #42681	San Diego, CA
David Brian Jernigan, #36522	Angier, NC
Claudia L. Kelley, #25251	Tallmadge, OH
Kathy Lee Kisiel, #29091	The Villages, FL
Ronald Raymond Kuyath, #17936	Raleigh, NC
Ashley Nicole LaPorte, #44432	Apex, NC
Rachel Ann Lennox, #33207	Davidson, NC
Janelle Elizabeth Lewis, #43966	Denver, CO
Rachel Christina Luckhardt, #38555	Greensboro, NC
Brenda Walker Maxie, #23450	Archdale, NC
Brooke Alyse McMahan, #43710	Charlotte, NC
Jenni Karicia Middlebrook Case, #40460	Orlando, FL
James C. Mitchell IV, #22971	Oak Ridge, NC
Brooks E. Nelson, #19981	Richmond, VA
Jeana Dianne Ochsner, #25129	Jemez Springs, NM
Patrick Joseph O'Hagan, #29720	Charlotte, NC
Ray Montgomery Phillips, #40039	Laurens, SC
Andrew Jason Prentice, #25368	Grosse Pointe Farms, MI
Fangzhou Qin, #39700	Charlotte, NC
Tonia H. Reed, #31650	Raleigh, NC
Katharine Leigh Robertson, #46247	New York, NY
Anthony Joseph Rosati, #47949	Charlotte, NC
Lisa Polimeni Sawicki, #32482	Mooresville, NC
Julia Schroeck, #47335	Arlington, VA
Laura Ann Schumacher, #35392	Charlotte, NC
Juanita Lewis Sedotti, #20834	Chapel Hill, NC
Gaurav Sharma, #41123	Charlotte, NC
Rodney Ray Sides, #20237	Lewisville, NC
ShaQuita Rekia Smith, #47239	Statesville, NC
Amy Marie Swartzfager, #47104	Fairview, PA
Jack Thomas Thompson Jr., #12594	Grand Junction, CO
Matthew James Tranholt, #47093	Salt Lake City, UT
Joshua Nathanael Tyler, #46631	Dallas, TX
Robert Kevin White, #19548	Leland, NC
Margaret Ellen W. Wicklund, #27873	Myrtle Beach, SC
Allyson Brooke Williams, #47053	Saint Augustine, FL
David Robert Youngstrom, #44959	Saginaw, MI

Did You Know?

Exam and licensure applications submitted through the [online portal]() are not visible to Board staff until payment is received. If you've completed an application but haven't finished the payment process, your application will not enter the review queue.

The unpaid fee will display on your Incomplete Requirements list until payment is successfully submitted. Once payment is received, your application becomes available for staff review.

Dates to Remember

Dates, times, and locations are subject to change.

2026	
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	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
	01/23/2027	02/09/2027
DISCIPLINE SECTIONS		
BAR, ISC, TCP	07/31/2026	09/11/2026
	10/31/2026	12/15/2026
	01/31/2027	03/16/2027

*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.