



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES

August 17, 2026

BOARD MEMBERS IN ATTENDANCE: Jodi K. Kruse, CPA, President; D. Michael (Mickey) Payseur, CPA, Vice President; Ulysses Taylor, CPA, Esq., Secretary-Treasurer; James T. Ahler, CAE; Tammy F. Coley, CPA (via Teams); 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 (via Teams); and Lisa Hearne-Bogle, Communications Officer.

OTHERS IN ATTENDANCE: Noel L. Allen, Esq., Board Legal Counsel; Robert Broome, NCACPA Vice President of Advocacy & Outreach; James B. Pierce, CPA; and Sgt. J.D. Rattelade, 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: No Board member reported an actual or potential conflict of interest regarding any matter before the Board at this meeting.

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

MINUTES: Mr. Taylor moved to approve the July 20, 2026, meeting minutes, and Mr. Ahler seconded the motion. The motion passed with seven votes in favor, and none opposed.

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

NATIONAL ORGANIZATION ITEMS: The Board discussed several NASBA items, including the Private Equity Task Force's *Recommendation Memorandum: Private Equity and Alternative Practice Structures in the Accounting Profession*; proposed changes to the NASBA Bylaws; and changes to NASBA's 2026-2027 Board of Directors.

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

Case No. C2025214 - Darin Lee Curtis and Darin Lee Curtis, CPA, PLLC - Approval of the Late Firm Registration Order (Appendix I).

Case No. C2026115 - Ana Townsend Occhiuzzi - Approval of the signed Consent Order (Appendix II).

Mr. Payseur stated that the Committee provided guidance to the staff on four 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:

Transfer of Grades - Approve the following application for transfer of Uniform CPA Exam grades from another jurisdiction:

Kristen Michelle Cash

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

Robert Luke Baldwin
Sage Proffitt Barfield
Lucas Barkley Bernet
Braxton Chase Bostick
Caroline Elizabeth Bower
Charlotte Ryan Buckner
Shelton Douglas Burke
Peter Moroni Butcher
Christopher Wagner Butz
Justin Anthony Camejo
Gabriella Grace Carlino
Richard Craven Carter IV
Kristen Michelle Cash
Miguel Angel Chavez
Yanqin Chen
Yu Ting Chen
Emma Elizabeth Collins
Hannah Lovelace Craigie
Evan Crigger
Margaret Marie Doyle
Sheyanne Madison Eldridge
Haleigh Blythe Ensminger
Alec William Esoda
Joseph Paul Fraboni
Corey Jay Fulp
Michael Morris Goldfarb
Reese McCormack Graef
Brittany Clayton Grenz
Virginia Abigale Hawkins
Lisa Kathleen Holmes
Samuel Harrison Humble
Charles Anthony Johnston

Grace Crowson Johnston
William John Jurchak
Sakura Grace Kagawa-Ferraro
Hunter Curtis Kehl
Grace Killian
Noah Carl King
Austin Tyler Kunkel
Jessalyn Lysette LaFrancis
Mia Isabella Latine
Cameron Noah Ledbetter
Jake Lemaire
Margaret Ray Ligon
Caterina Alexandra Linares
Megan Elise Loussaert
Easton Michael McCoy
Abigail Marie Meier
Jacob Edward Meier
Samuel P. Miller
Magdalyn Eileen Mockbee
Bethany Elizabeth Neary
Ha Ngoc Thanh Nguyen
William Francis O'Callaghan
Christian Olsen
Benjamin Overby
John Alexander Pearce
McKenna Delaine Polk
Anderson Lee Potter
Stephanie Burgess Pouliot
Halle Imigin Schmidt
Jade Li Jotcham Seets
Allen Alexander Severson
Parker Sullivan Shahdad

Kaytlin Elizabeth Shaver
Allison Lee Silvernale
William Parker Steele
Allen Joseph Taylor
Seth Richard Tomalis
Grace Sandra Catherine Turner

Robert Alexander Tyson
Rae Lee Watson
Samantha Jillean Wills
Adam Wilson Wright
Jacob Peter Zerkel

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

Mackenzie Joseph Mapes T15712
Reena Shah T15713
George Kozarov T15714
Evan Niccolo Porcella T15716
Curtis Van Iseghem T15717
Haley Bobbie Peanoski T15718
Dominic Haight T15719
Priya Kanda T15720

Austin Carswell T15721
Mia Taylor Chiota T15722
Natasha Guttman T15723
Krishnaveni John T15729
Elliot Newton T15730
Andrew Christopher Self T15731
James Genoy, III T15732
Chad Hagen T15733

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

Austin Carswell
Mia Taylor Chiota
Paige Denise Cocke
James Genoy
Natasha Guttman
Chad Hagen
Dominic Haight
Kayla Renae Harmon
Kara Alicia James
Krishnaveni John
Priya Kanda
Victoria Rae Lehn
Kathryn Clark Ley
Julia Bernice Liddle

Jorge Luviano
Amy Coleman Meisser
Gregory Lee Miles
Elliot Newton
Jaime Enrique Otero Cintron
Evan Niccolo Porcella
Autumn Terez Prothero
Ian David Quisenberry
Joseph Gregory Rusnak
Andrew Christopher Self
Reena Shah
Narendra Singh
David Rafael Valentin Bahamundi

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

Jamasp Darius Jhabvala #18605
Nicole L Lindley #24536
Wendy-Marie Norwood #24782
Peter James Wilkinson #27709

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

Michael Teofilo Zanchelli #44445

CPE Extension Requests - Approve one request for an extension to complete the 2025 CPE requirement by 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:

Jaden Abney
Alexander Adams
Samantha Addeo
Malarie Alexis
Jacob Alge
Gillian Allen
Simone Allen
Yesmine Alston
Courtney Anderson
Hollie Ardoin
Natalie Auwn
Ashley Bader
Anna Bailey
Hattie Baldock
Jared Barkley
Ashton Barnes
Landon Barnes
John Batten
Ryan Bellamy
Jonathan Benthall
Henry Blake
Anna Blue
Amanda Bodden
Robert Bordiere
Avery Botnick
Jessica Boykin
Bobbie Bradley
Ethan Bright
John Brightman
Danielle Brown
Eric Brown
Jacqueline Brown
Ethan Brunelli
Katherine Bucci
Paige Burkner

Trenton Cade
LaKesha Campbell
Jeremy Carlson
Vanessa Castillo Soza
Cale Cates
Aaron Caudill
Sonal Chhawchharia
Brendan Clark
Paige Cleary
Kaitlin Coleman
Manuel Cordi
Steven Cortes Moran
Katherine Cox
Ruth Cox
Zuleyka Cox
Ashlyn Cramer
Mikaela Critides
Andrew Cummings
Madison Currin
Michael Datre
Chloe Deschamps
India Dickerson
Brenden Dillingham
Connor Dorflinger
Emily Dudley
Alec Edens
Carson Eldridge
Koler Ellis
Dana Esmail
Ethan Evans
Lauren Farnham
Kannon Frady
John Franklin
Eldar Gabidoff
David Gabrick

Robert Garbarz
Brianna Garbrandt
Sydney George
Dylan Gibbons
Nicholas Gitter
Aleah Godwin
Eric Gonyo
Kendall Goudelock
Andrew Grant
Jacob Green
Kylee Greene
Justin Grigg
Brianna Grist
Cynthia Grose
Gregory Hales
Taylor Harkey
Shaquana Harriott
Lamar Hemingway
Glenn Henslee
Alyse Herburger
Melody Hernandez Pita
Garrett Hoehler
Zachary Hui
Joseph Huynh
David Jackson
Shanette Jenkins
Kyler Jessup
Crystal Johnson
Michael Johnson
Brandon Jones
Tyrese Julius
Abigail Justice
Jack Kambeseles
Mia Keegan
Hamza Khalid
Min Jeong Kim
Jordan King
Bradford Kirkland
Daniel Knott
Zachary Knott
Carter Kolb
Liana Kolodich
Natasha Kosnac
Iliana Koutsouris
Katherine Kulas
Nisansala Lathpandura

Eston Lee
Josiah Linton
Cora Long
Katrina Lorence
Xiaofeng Lu
Brett Lucius
Moiz Lukmanji
Jordan Malik
Viktor Maltsev
Emma Martin
Austin Mazankowski
Georgia McArdle
Laney McLaurin
Susan Medellin
Tate Mickey
Nathaniel Miles
Christopher Millan Palala
Roanin Mock
Amy Moon
David Mooney
Danielle Moore
Chelsea Morgan
Rogan Munro-Foulis
Rachael Murray
Taylor Murrmann
Anderson Mwasele
Gracie Myers
Carson Nash
Nhan Nguyen
Meghan Nicewonger
Kristin Nix
Faith Odutola
Luis Ortiz-González
Valeriy Osipov
Holden Parker
Shreya Patel
William Patrick
Sharla Payton
Justin Penland
Kate Perruccio
Madison Peters
Rebecca Petersen
Emilie Philyaw
Caleb Prado
Jason Praefcke
Leonora Reader

Melissa Riddle
Nicholas Rinaldi
Alexander Robinson
William Robinson
Tom Rubinacci
Jose Salinas
Joy Sanders
Nicholas Sanfilippo
Matthew Seaton
Lily Shafer
Aubrey Sherrod
Elijah Short
Saahir Siddiqui
Meghan Spillare
Victor Spinache
Briana Stevens
Shamiyah Stevens-Charles
Gwyneth Stewart
Heidi Sturm
John Summerford
Gus Svendsgaard
Nicholas Thompson

Amy Townsend
Duy Tran
Nicolas Tucci
Abbigail Tucker
David Ulloa
Jeremy Urso
Jordyn Veasey
Miguel Vergel de Dios
Nhung Vu
Luke Washburn
Allison Waters
Todd Welton
Andrew Willett
Catherine Williamson
Reese Willie
Khendra Witt
William Witt
Alexandria Wright
Li Xu
Fan Yang
Iryna Yeremeichuk
Sulan Zhu

CPA Firm Registration - Approve the following CPA firm registration, as approved by the Executive Director:

Starling CPA, PLLC

Miscellaneous - The Committee recommended approval of a candidate's request for a Uniform CPA Exam score extension.

The Committee recommended approval of a reciprocal certificate applicant's request to proceed with the application without verification of numerical Uniform CPA Exam scores.

The Committee recommended that the Board set a March 1 deadline for receiving CPA extension requests and that requests should be based on qualifying hardships.

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

RECOGNITION OF NC CPA LICENSURE MILESTONES: Ms. Kruse presented a Certificate of Recognition to Mr. Pierce in honor of his 54 years of North Carolina CPA licensure. Following the presentation, Mr. Pierce shared his thoughts on the profession and his career.

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 August 2026:

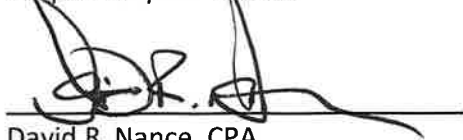
Name	Years of NC CPA Licensure
Larry Dwight Eaker, #3498	57
Paul Kirby Hamlin Jr., #4331	55
Philip Johnson, #4334	55
Stephen Michael Miller, #4342	55
Ira Durell Morris Jr., #4343	55
Harold Graham Myers, #4344	55
Bobby Hiram Perry, #4347	55
Charles Stephen Smith, #7384	53
Benjamin Boykin II, #7963	52
Thomas Ray Howell, #7961	52
James McNeely Barham, #9452	50
Dale Kenneth Cline, #9445	50
Joseph Colby Daughtry Jr., #9441	50
Charles Kenneth Edwards, #9484	50
Marvin Robert Farris, #9460	50
Scott Warren Foster, #9449	50
Thomas Dwight Franks, #9461	50
Clarence Linwood James Jr., #9489	50
Linwood Cleveland Jones Jr., #9466	50
Ralph Steve Mast, #9467	50
Paul Lee Nunn Jr., #9469	50
Johnny Lawrence Peterson, #9492	50
Charles Johnson Sheffield Jr., #9473	50
Gerald Alan Townsend, #9443	50
Ralph Edward Ward, #9479	50

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

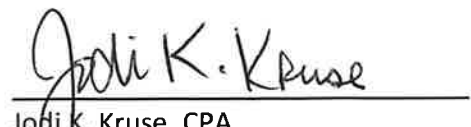
RESOLUTION OF APPRECIATION: Ms. Kruse presented Sgt. Rattelade with a framed Resolution of Appreciation (Appendix III), thanking him for his service to the Board.

ADJOURNMENT: Mr. Ahler moved to adjourn the meeting at 11:09 a.m., and Dr. Smith seconded the motion. The motion passed with seven votes in favor and none opposed.

Respectfully submitted:


David R. Nance, CPA
Executive Director

Attested to by:


Jodi K. Kruse, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2025214

IN THE MATTER OF:
Darin Lee Curtis, CPA, #36352
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Darin Lee Curtis, CPA (hereinafter "Mr. Curtis"), is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Curtis failed to timely renew the annual firm registration for Darin L. Curtis, CPA, PLLC, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Pursuant to 21 NCAC 08J .0111(1), because Mr. Curtis's infraction was for a period of more than one hundred twenty (120) days, the appropriate penalty is five hundred dollars (\$500).
4. Mr. Curtis has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Curtis's payment as full resolution of the aforementioned rules violation.

This the 17 day of August, 2026.
(Day) (Month) (Year)



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Jodi K. Kanse
Board President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2026115

IN THE MATTER OF:
Ana Townsend Occhiuzzi, CPA, #43114
Respondent

CONSENT ORDER

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

1. Ana Townsend Occhiuzzi, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 43114 as a Certified Public Accountant.
2. The Respondent informed the Board on her 2025-2026 CPA certificate renewal that she had obtained the required CPE for calendar year 2024.
3. Based on the Respondent's representation, the Board accepted her renewal.
4. The Respondent was subsequently subjected to an audit of her CPE.
5. In response to the Board's audit of her CPE, the Respondent could only provide documentation to substantiate thirty-one (31) hours of the forty (40) CPE hours required for 2024.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(b)(4) and .0203(b)(5).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

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

1. The Respondent is censured.
2. The Respondent's CPA certificate is subject to a one-year stayed suspension. Because the suspension is stayed, the Respondent's CPA certificate will remain active. If the Board finds that the Respondent has violated any other Board Rules of Professional Ethics and Conduct during the one-year period, the stay will be lifted, and the Respondent's CPA certificate will be actively suspended.
3. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty.

CONSENTED TO THIS THE 7th DAY OF August, 2026.
(Day) (Month) (Year)
Ana Occhiuzzi
Respondent

APPROVED BY THE BOARD THIS THE 17 DAY OF August, 2026.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Jodi K. Kause
President

NC BOARD OF
AUG 10 2026
CPA EXAMINERS

***North Carolina State Board of
Certified Public Accountant Examiners***



**Resolution of Appreciation
Honoring Sergeant J.D. Rattelade
Raleigh Police Department**

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners conducts monthly public meetings to carry out its statutory responsibilities and serve the citizens of North Carolina and the CPA profession; and

WHEREAS, the Board recognizes the importance of maintaining a safe, secure, and welcoming environment for its members, staff, licensees, and members of the public who attend its meetings; and

WHEREAS, Sergeant J.D. Rattelade of the Raleigh Police Department has provided security and professional assistance at the Board's monthly meetings, helping to ensure the safety and well-being of all those in attendance; and

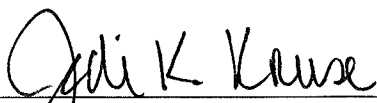
WHEREAS, through his professionalism, attentiveness, courtesy, and commitment to public service, Sergeant Rattelade has contributed to the Board's ability to conduct its meetings in a safe and orderly manner; and

WHEREAS, the Board is grateful for Sergeant Rattelade's continued service and for the partnership between the Raleigh Police Department and the North Carolina State Board of Certified Public Accountant Examiners;

NOW, THEREFORE, BE IT RESOLVED, the North Carolina State Board of Certified Public Accountant Examiners hereby expresses its sincere appreciation to Sergeant J.D. Rattelade for his dedicated service, professionalism, and commitment to the safety of the Board and its meeting attendees.

BE IT FURTHER RESOLVED, the Board extends its gratitude to Sergeant Rattelade and to the Raleigh Police Department for their service to the community and their support of the Board's public meetings.

ADOPTED AND PRESENTED the 17th day of August 2026, by the North Carolina State Board of Certified Public Accountant Examiners.



Jodi K. Kruse, CPA
President