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Taking a Longer View:

Demographic Trends in the North Carolina CPA Profession

Five years can make a significant difference in a profession.

Over the past five years, North Carolina's CPA profession has seen changes in technology, the workplace, the CPA Exam, and the pathways to becoming a CPA. The composition of the State's licensed CPA population has also changed.

The Board collects demographic information as part of the license renewal process. While data from a single year provides a snapshot, examining it over several years offers a broader perspective. It makes it easier to see how the profession is changing over time. Read more on page 2.

In This Issue

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NC Board of CPA Examiners

Demographic Trends in the North Carolina CPA Profession

What Five Years Tell Us

The five-year data indicate that changes in the demographics of North Carolina's CPA population generally occur gradually. Some categories have experienced relatively little change, while others have shown more noticeable movement over the period.

Looking at a five-year trend also helps put individual annual changes into perspective. Year-to-year increases or decreases can reflect a variety of factors, including new licensees entering the profession, existing CPAs changing their license status, individuals choosing not to disclose demographic information, and other changes within the licensed population. Over a longer period, broader patterns become easier to identify.

The data also highlights an important point: the CPA profession is not a static population. Each year, individuals enter the profession while others retire, change careers, relocate, or otherwise leave active practice. The result is a profession that continually evolves while maintaining the core responsibilities and standards associated with the CPA license.

Many Paths In, Many Paths Forward

That changing composition comes at an important time for the profession.

Beginning January 1, 2026, North Carolina began offering three pathways to original CPA licensure. The pathways recognize different combinations of education and experience while maintaining the requirements for earning a North Carolina CPA license.

For current Exam candidates and those considering a career in accounting, the change means there are now multiple paths to the same professional destination. It also creates an opportunity to consider how the CPA pipeline may evolve as individuals enter the profession through different educational and professional routes.

At the same time, the work CPAs perform continues to expand. Today's CPAs work in public accounting, business and industry, government, nonprofit organizations, financial services, technology, data analytics, and many other fields. Emerging technologies, including artificial intelligence, are also changing how accounting, reporting, and assurance services are delivered.

As a result, the changing face of the CPA profession encompasses more than demographic characteristics. It also reflects differences in educational experiences, career paths, areas of expertise, and how CPAs apply their skills.

What the Board's Data Can, and Cannot, Tell Us

Demographic information is one piece of the larger picture of North Carolina's CPA profession.

The Board collects gender and ethnicity information to better understand the population represented in its database. Providing this information is voluntary, and licensees may choose not to disclose it. The information is reported in summary form and is not used to identify individual licensees.

For that reason, the data is best understood as a broad statistical picture, not as an explanation for why the profession is changing.

The Board's role is not to predict what an individual licensee will do or to draw conclusions about a person based on demographic information. Instead, aggregate data offers another way to observe the profession and understand how its composition changes over time.

Looking Ahead

Perhaps the most useful takeaway from the five-year data is not any single percentage. Rather, it is what the data tells us about the profession as a whole: North Carolina's CPA profession continues to evolve.

It includes thousands of individuals at different stages of their careers, from Exam candidates working toward licensure to newly licensed CPAs beginning their professional careers to experienced practitioners who have served the public for decades.

The profession is also adapting to new expectations. Changes to CPA licensure pathways, the evolution of the CPA Exam, advances in technology, and evolving business practices will all help shape the individuals who enter and remain in the profession in the years ahead.

Demographic data offers one way to measure that evolution.

As the Board continues to collect and review this information, the five-year trends offer a useful reminder: the CPA profession changes one licensee at a time, but its direction becomes clearer when those changes are viewed collectively over time.

The numbers tell part of the story. The people behind those numbers and the continued growth, development, and adaptability of North Carolina's CPA profession will write the next chapter.

Demographic Trends in the NC CPA Population: 2023-2027

Data Notes

- Gender and ethnicity figures are based on self-reported information provided by CPAs. Individuals who did not provide this information are included in the "Did Not Disclose" category.
- The year shown for the CPA population represents the license expiration year, not the year the data was collected. For example, the 2023 population represents individuals with an active CPA license that expired on June 30, 2023.
- The 2023–2026 populations include only individuals who were on active status at the time the data was collected and whose licenses expired on June 30 of the respective year. The 2027 population includes individuals on active or CPA-retired status whose licenses expire on June 30, 2027.
- For consistency, the population and demographic information is pulled each September using the same methodology for each year. Before calculations are made, identifying information is removed from the data, and results are presented only in aggregate.

CPA Population

2023	2024	2025	2026	2027
22,195	22,203	22,289	22,228	22,721

Self-Reported Gender

Male

2023	2024	2025	2026	2027
11,405	11,338	11,376	11,315	11,618

% OF TOTAL CPAs

2023	2024	2025	2026	2027
51.39%	51.07%	51.04%	50.90%	51.13%

Female

2023	2024	2025	2026	2027
10,329	10,325	10,387	10,385	10,574

% OF TOTAL CPAs

2023	2024	2025	2026	2027
46.54%	46.50%	46.60%	46.72%	46.54%

Did Not Disclose

2023	2024	2025	2026	2027
461	540	526	528	529

% OF TOTAL CPAs

2023	2024	2025	2026	2027
2.08%	2.43%	2.36%	2.38%	2.33%

Self-Reported Ethnicity

White

2023	2024	2025	2026	2027
18,072	18,194	18,293	18,302	18,624

% OF TOTAL CPAs

2023	2024	2025	2026	2027
81.42%	81.94%	82.07%	82.34%	81.97%

Black or African American

2023	2024	2025	2026	2027
855	886	910	919	963

% OF TOTAL CPAs

2023	2024	2025	2026	2027
3.85%	3.99%	4.08%	4.13%	4.24%

Asian

2023	2024	2025	2026	2027
720	750	789	827	877

% OF TOTAL CPAs

2023	2024	2025	2026	2027
3.24%	3.38%	3.54%	3.72%	3.86%

Hispanic or Latino

2023	2024	2025	2026	2027
284	298	337	373	412

% OF TOTAL CPAs

2023	2024	2025	2026	2027
1.28%	1.34%	1.51%	1.68%	1.81%

Two or More Races

2023	2024	2025	2026	2027
212	213	222	228	247

% OF TOTAL CPAs

2023	2024	2025	2026	2027
.96%	.96%	1.00%	1.03%	1.09%

Did Not Disclose

2023	2024	2025	2026	2027
2,013	1,825	1,699	1,538	1,556

% OF TOTAL CPAs

2023	2024	2025	2026	2027
9.07%	8.22%	7.62%	6.92%	6.85%

Native American or Alaskan Native

2023	2024	2025	2026	2027
35	33	36	38	39

% OF TOTAL CPAs

2023	2024	2025	2026	2027
.16%	.15%	.16%	.17%	.17%

Native Hawaiian or Pacific Islander

2023	2024	2025	2026	2027
4	4	3	3	3

% OF TOTAL CPAs

2023	2024	2025	2026	2027
.02%	.02%	.01%	.01%	.01%

Did You Know

As of August 27, 2026, NASBA data shows 650,667 actively licensed CPAs. That number includes CPAs from 53 of the 55 US licensing jurisdictions (New Mexico and Hawaii do not report licensing information to NASBA.).

Accounting Ethics in the Age of AI

AI Is changing how accountants and finance professional work, but it doesn't change what it means to do the right thing.

By Kelly D. Mullins, Communications Manager, AICPA Professional Ethics Division, Association of International Certified Professional Accountants

Originally published in the *Journal of Accountancy*, August 5, 2026. Reprinted with permission of the Association of International Certified Professional Accountants. Copyright 2026. All rights reserved.

Artificial intelligence is no longer a future issue for the accounting profession--it has moved from "someday" to "right now" faster than many expected. Whether it's automating routine tasks, analyzing massive datasets, or drafting reports, AI tools are quickly becoming part of daily life for accountants in both business and public practice.

Despite the speed at which AI is changing the ways accountants and finance professionals work, the AICPA Code of Professional Conduct still provides clear, enduring guidance. AICPA members' core responsibilities—competence, due care, confidentiality, and independence—don't disappear just because new technology is involved. What changes is the need to think more intentionally about how you use AI and why you're using it.

This isn't about discouraging AI use. Far from it. It's about using the technology in ways that support your work without creating new ethical risks.

Professional Judgment Can't Be Delegated to AI

One of the most important concepts in responsible AI use is "human in the loop." AI can generate impressive output quickly, but it can also sound confident when it's wrong, reflect bias, or miss nuance that only the human mind could catch.

This is where professional judgment comes in. CPAs are trained to apply skepticism, experience, and context—qualities no algorithm can fully replicate.

When reviewing AI output, ask yourself: Does this make sense given everything I know? Are there contradictions? What assumptions is the system making?

It helps to watch for a few human habits that AI can amplify:

- **Automation bias.** Trusting the machine's answer even when your own reasoning or other evidence suggests caution.
- **Overconfidence bias.** Treating AI as infallible.
- **Anchoring bias.** Latching onto the first piece of information the tool provides and letting it color everything that follows.

The best safeguard is simple: Stay actively involved. Treat AI as an assistant, not a substitute for your own critical thinking.

Competence and Due Care Are Crucial

The code's "General Standards Rule" (ET secs. 1.300.001 and 2.300.001) hasn't changed. You must undertake only services you can complete competently and with due professional care. Before relying on AI for a task, consider whether you (or your team) truly understand its strengths, limitations, and risks in that specific context.

Gaining that competence might mean additional research, training, testing the tool on non-sensitive data first, or consulting colleagues with relevant experience. Whether the AI was built in-house or comes from a third-party provider, the responsibility for the final work product rests with you.

AI Can Create Confidentiality Risks Quickly

Confidentiality risk often starts with the data users enter into the AI tool. Some publicly available generative AI tools employ user inputs to train future models. That means sensitive employer or client data that is entered could potentially

Accounting Ethics in the Age of AI, continued

resurface elsewhere. Members in business need to be especially careful not to inadvertently disclose confidential employer information.

Specific risks also exist for members in public practice. They have the added layer of the "Confidential Client Information Rule" (ET sec. 1.700.001). Before pasting client data into any AI system, stop and ask: Is this confidential client information? Is consent required, and if so, has the client specifically consented? Could this use result in disclosure to third parties? When consent is required, make sure your client understands what information may be used, why it's being used, and who may have access to it.

That's one reason many firms now steer employees toward approved AI tools with clear data-handling protections.

AI services can raise independence concerns for attest clients

For members in public practice, providing AI-related nonattest services, such as developing or hosting an AI system for an attest client, can raise independence concerns. The existing rules on nonattest services and information systems still apply.

In situations the code doesn't explicitly address, fall back on the conceptual framework: Identify threats, evaluate their significance, and apply safeguards as needed. When required, document your analysis. Transparency with clients about when and how AI is being used can strengthen trust.

Make ethical AI use part of everyday practice

AI offers tremendous opportunities to work more efficiently and deliver deeper insights. But technology alone doesn't create ethical outcomes — people do. The most successful organizations will treat AI ethics the same way they treat all ethics: not as a checklist, but as part of an ongoing conversation about doing the right thing, even when no one is watching. (Also see, "Making the Right Choice When No One Is Watching," *JofA*, June 8, 2026).

That means modeling thoughtful AI use, encouraging open discussion about its risks and benefits, and continually reinforcing that professional judgment and ethical responsibilities remain at the center of everything we do.

For a deeper dive, the AICPA Online Ethics Library has an Ethics Staff Insights article, "AI Through an Ethics Lens," that goes further into this topic with practical examples, additional scenarios, and resources, including factors to consider when using the output of technology (see nonauthoritative Q&A section 400.02).

In the meantime, remember: AI can be a powerful tool, but the profession's ethical foundation—and your responsibility to uphold it—remains distinctly human.

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

Joseph Washington Chandler III, #9501

Stephen Wiles Dixon, #9520

Robert Lewis Harvey, #9504

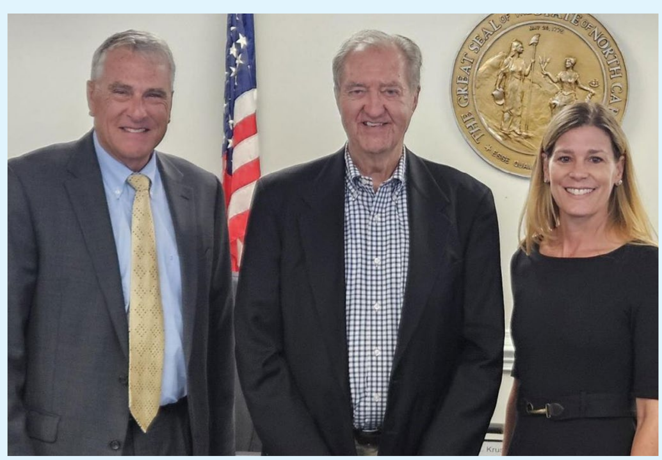
Alan Sanford Livingston, #9516

Elton Caron Parker Jr., #9498

Celebrating NC CPA Licensure Milestones

On August 17, 2026, the Board recognized James (Jim) Pierce, CPA, for his longstanding dedication and contributions to the CPA profession. Mr. Pierce was originally licensed as a North Carolina CPA in April 1972, marking more than five decades of professional service.

Board President Jodi Kruse, CPA, presented Mr. Pierce with a Certificate of Recognition and expressed appreciation for his leadership, commitment, and service to both the profession and the citizens of North Carolina.



L-R: David R. Nance, CPA, Executive Director of the Board; Jim Pierce, CPA; and Jodie K. Kruse, CPA, President of the Board

CPA Exam Technology Changes Coming in 2027

The CPA Exam is receiving a technology upgrade. Beginning in July 2027, the AICPA will move the CPA Exam to a new technology delivery platform. Although the Exam technology is changing to enhance accessibility, improve processing capabilities, and increase flexibility for updates, the Exam content remains unchanged.

Testing Pause

CPA Exam testing is expected to be unavailable July 1–11, 2027, as the new platform is deployed. Testing is expected to resume on July 12, 2027.

Score Releases

For about 12 months after the new platform launches, candidates should expect score releases to take longer than usual. The AICPA has announced score release dates for the Q3 2027-Q2 2028 testing periods. Visit the AICPA's website for the latest schedule and updates.

What Should You Do Now?

For now, continue studying and preparing as usual. Keep the July 2027 testing pause in mind when planning your Exam schedule and allow for delayed score releases.

Follow the Board, NASBA, and the AICPA on social media for updates on the transition, testing, and score releases.

Congratulations

CPA CERTIFICATES ISSUED

On August 17, 2026, the Board approved the following individuals for 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
Austin Carswell
Richard Craven Carter IV
Kristen Michelle Cash
Miguel Angel Chavez
Yanqin Chen
Yu Ting Chen
Mia Taylor Chiota
Paige Denise Cocke
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
James Genoy III
Michael Morris Goldfarb
Reese McCormack Graef
Brittany Clayton Grenz
Natasha Guttman
Chad Hagen
Dominic Haight
Kayla Renae Harmon
Virginia Abigale Hawkins
Lisa Kathleen Holmes
Samuel Harrison Humble
Kara Alicia James
Krishnaveni John
Charles Anthony Johnston
Grace Crowson Johnston
William John Jurchak
Sakura Grace Kagawa-Ferraro
Priya Kanda
Hunter Curtis Kehl
Grace Killian
Noah Carl King
Austin Tyler Kunkel
Jessalyn Lysette LaFrancis
Mia Isabella Latine
Cameron Noah Ledbetter
Victoria Rae Lehn
Jake Lemaire
Kathryn Clark Ley
Julia Bernice Liddle
Margaret Ray Ligon
Caterina Alexandra Linares
Megan Elise Loussaert
Jorge Luviano
Easton Michael McCoy
Abigail Marie Meier
Jacob Edward Meier
Amy Coleman Meisser
Gregory Lee Miles
Samuel P. Miller
Magdalyn Eileen Mockbee
Bethany Elizabeth Neary
Elliot Newton
Ha Ngoc Thanh Nguyen
William Francis O'Callaghan
Christian Olsen
Jaime Enrique Otero Cintron
Benjamin Overby
John Alexander Pearce
McKenna Delaine Polk
Evan Niccolo Porcella
Anderson Lee Potter
Stephanie Burgess Pouliot
Autumn Terez Prothero
Ian David Quisenberry
Joseph Gregory Rusnak
Halle Imigin Schmidt
Jade Li Jotcham Seets
Andrew Christopher Self
Allen Alexander Severson
Reena Shah
Parker Sullivan Shahdad
Kaytlin Elizabeth Shaver
Allison Lee Silvernale
Narendra Singh
William Parker Steele
Allen Joseph Taylor
Seth Richard Tomalis
Grace Sandra Catherine Turner
Robert Alexander Tyson
David Rafael Valentin Bahamundi
Rae Lee Watson
Samantha Jillean Wills
Adam Wilson Wright
Jacob Peter Zerkel

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."

FRANK HEMBY HARPER, #12859 | SNOW HILL, 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 Respondent stipulate to the following:

1. Frank Hemby Harper, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number #12859 as a Certified Public Accountant.
2. The Board received a complaint from an individual ("Complainant") alleging that she had hired the Respondent to prepare tax returns for three individual families, a corporation, and an LLC. The Complainant alleges that the Respondent never filed her tax returns.
3. Per the IRS, the Complainant received a CP81 letter informing her that her payment was received for federal taxes due, but they had not yet received her tax return.
4. In response, the Respondent stated that the Complainant's tax returns were rejected on March 3, 2023.
5. The Respondent further stated that no one from his office double-checked to see if the Complainant's tax returns were accepted by the IRS. He asserts that he implemented procedural changes to avoid this error moving forward.
6. Subsequently, the Respondent was subjected to an audit of his CPE because he had been issued a letter of warning for having taken some of his CPE late.
7. The Respondent has cited health issues as a reason that he has been unable to adequately respond to the CPE audit and other matters pending before the Board. After approximately 45 years as a CPA in North Carolina, the Respondent wishes to voluntarily surrender his CPA certificate.
8. 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. 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, Frank Hemby Harper, CPA, hereby voluntarily surrenders his CPA certificate.
2. If the Respondent ever seeks to reinstate his CPA certificate, he first needs to document 80 hours of CPE and pay a $1,000 civil monetary penalty.

Ready to Return to Active Status?

If your North Carolina CPA certificate is currently on inactive or CPA-retired status and you're ready to return to active status, you must submit a reinstatement application to the Board.

Reinstatement applications may be submitted through the Board's online portal, by mail, or by email. Before you begin, be sure you're prepared to provide:

- 40 hours of CPE completed within the previous 12 months, including the required 8-hour North Carolina Accountancy Law course from the NCACPA;
- Three Certificates of Moral Character, completed by properly licensed CPAs;
- Any required explanations and supporting documentation related to criminal matters, license denials, or disciplinary actions; and
- Other required information and attestations.

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

Keep in mind that submitting a reinstatement application does not immediately return your certificate to active status. You may not practice as an active North Carolina CPA until the Board approves your reinstatement.

For the complete reinstatement requirements, application instructions, and a detailed checklist to help you prepare, see the July 2026 *Activity Review*.

If your certificate is on forfeited status because you did not renew, a different process applies. You must follow the Board's reissuance procedure rather than the reinstatement process.

Questions about reinstatement or reissuance? Contact the Licensing Staff.

NOTICE

Request for Proposals: Annual Audit Services

The North Carolina State Board of Certified Public Accountant Examiners invites proposals from qualified audit firms to provide annual audit services in accordance with the requirements outlined in the Board's Request for Proposal (RFP).

The RFP outlines the Board's accounting system and audit requirements. Questions about the Board's financial operations should be submitted in writing to the Board's Executive Director, David R. Nance, CPA.

Proposal Deadline: October 16, 2026, at 2:00 p.m. Proposals received after the deadline will be disqualified.

Proposals will be reviewed by the Board's Executive Staff and the Audit Committee by October 23, 2026. The Audit Committee's recommendation will be presented to the full Board at its November 16, 2026, meeting. All bidders will be notified of the results.

CPA Certificate Reclassifications

In August 2026, the Board approved the following application for CPA certificate reclassification:

Reinstatement	
Jamasp Darius Jhabvala, #18605	Leesburg, VA
Nicole L. Lindley, #24536	Holly Springs, NC
Wendy-Marie Crawford Norwood, #24782	Charlotte, NC
Peter James Wilkinson, #27709	Raleigh, NC
Reissuance	
Michael Teofilo Zanchelli, #44445	Cary, NC
CPA-retired	
Susan Williams Eldridge, #15469	Bennington, NE
Larna Ely-Griffin, #17007	New Bern, NC
Judy Osborne, #16054	Davidson, NC
Dacia Joyce Sands, #25779	Asheboro, NC
Inactive Status	
William Graham Boyd, #7161	Belhaven, NC
Glenn Clark Jr., 14293	Winston-Salem, NC
Diandra Marie Crowley, #46097	Charleston, SC
Vanessa Leigh Fortier, #17834	Chuluota, FL
Elizabeth Pepe Wilkerson #46489	Charlotte, NC

Dates to Remember

Dates, times, and locations are subject to change.

2026

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

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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	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
	02/14/2027	02/23/2027
	03/09/2027	03/17/2027
Exam Section	**Testing Dates**	**Your target score release date is:**
DISCIPLINE SECTIONS		
BAR, ISC, TCP	10/01/2026-10/31/2026	12/15/2026
	01/01/2027-01/31/2027	03/16/2027
	04/01/2027-04/30/2027	06/09/2027

*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.