



North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES

September 23, 2026

BOARD MEMBERS IN ATTENDANCE: Jodi K. Kruse, CPA, President; D. Michael (Mickey) Payseur, CPA, Vice President; James T. Ahler, CAE; Maria M. Lynch, Esq.; and Kecia Williams Smith, Ph.D., CPA. Ulysses Taylor, CPA, Esq., Secretary-Treasurer; and Tammy F. Coley, CPA, were not present.

BOARD STAFF IN ATTENDANCE: David R. Nance, CPA, Executive Director; S. Lynne Sanders, CPA, Deputy Director; and Frank Trainor, Esq., Staff Attorney.

OTHERS IN ATTENDANCE: Noel L. Allen, Esq., Board Legal Counsel; Mark Sotichack, CPA, CEO, NCACPA; Will Edmondson, Advocacy and Outreach Coordinator, NCACPA; and Elon University students, faculty, and staff.

CALL TO ORDER: Ms. Kruse called the meeting to order at 10:02 a.m. and stated that with five 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 Dr. Smith seconded the motion. The motion passed with five votes in favor, and none opposed.

MINUTES: Ms. Lynch moved to approve the August 17, 2026, meeting minutes, and Mr. Ahler seconded the motion. The motion passed with five votes in favor, and none opposed.

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

NATIONAL ORGANIZATION ITEMS: Mr. Nance updated the Board on the most recent communication from NASBA that the proposed bylaw changes were updated to withdraw the international membership amendments. The revised proposal addresses the selection of Nominating Committee members and alternates, as well as minor wording and formatting corrections. This version of the proposed bylaws will be presented in October for a vote at the annual meeting.

For the Board's awareness, Mr. Nance highlighted the recent Big Four inquiry by State Attorneys General into potential violations of state laws, citing the assertion of independence while signaling support for climate-related disclosures in corporate financial reporting.

Mr. Nance discussed the NASBA survey sent to all licensed CPAs, requesting feedback on the current rules governing continuing professional education.

Mr. Payseur provided the Board with a report stating that NASBA's CPE Committee met and received an update on the impact of the new CPE Standards. The meeting was an update, with no action taken.

STATE AND LOCAL ORGANIZATION ITEMS: Mr. Ahler moved to acknowledge the State Ethics Commission's Review of the Statement of Economic Interest submitted by Ms. Lynch. Mr. Payseur seconded the motion. (Appendix I)

Ms. Lynch moved to acknowledge the State Ethics Commission's Review of the Statement of Economic Interest submitted by Mr. Payseur. Mr. Ahler seconded the motion. (Appendix II)

Mr. Ahler moved to acknowledge the State Ethics Commission's Review of the Statement of Economic Interest submitted by Dr. Smith. Mr. Payseur seconded the motion. (Appendix III)

Ms. Kruse directed the Board staff to enter the three Statements of Economic Interest in the meeting minutes.

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

Case No. 2026116 - Tom David Eilers Jr. - Approval of the Signed Consent Order (Appendix IV).

Mr. Payseur stated that the Committee provided guidance to the staff on NUMBER items.

PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE REPORT: The Board approved, with five 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:

Miao Allison
Gabriella Lauren Angiolino
Brendan Matthew Bagwell
Andrew James Baker
Elizabeth Farnham Beard
Jakob Lucas Bennett
John Conley Bogan
Trenton Jason Cade
John Pritchett Carpin Jr.
Richard Lee Cassidy III
Taylor Nicole Chase
Andrew Michael Chesney
Addison Spell Collins
John Fletcher Covington
Zachary Cox

Brian James Dampman
Stewart Alan Forthofer
Luke Robert Foster
Danielle Mae Fuller
Ryan Jack Garstang
Zachary Charles Gray
Jacob Charles Griffin
Tristian McGivitt Gwynn
Elizabeth Miller Heinze
Michael Lawrence Hetzel
Olivia Lea Hollingsworth
Monica Mitchell Hughes
Ellis Laine Hunter
Tate Clifton Johnson
Amelie Saskia Kenney

Holden Ty Killinger
Grace Elizabeth Kleman
Jordan Leitch
Long Lin
Alexandra Diane Litgen
Jenniffer Lozano Rodriguez
Mason John Randall Matthews
Timothy Cole May
Jayden Alexander McAdory
Jack Parker McCoy
Franklin Todd McGowan
Nathan Joseph McShane
Anne Alexander Merrill
Alexander John Mize
Kumi Morato
Alexandra Mackenzie Mull
Sophie Naguszewski

Eli Jaden O'Brien
Amelia Jane Olsen
Dristi Deven Patel
Lisa Renee Peterson
Ashli Polk
Joel Preston
Ryan Michael Smith
Jayson Alan Snipes
Nicole Marie Sobczak
Eric Gordon Spaugh
Michael Jeffrey Steiginga
John Michael Stolzenbach
James Bradley Suggs
Nora Frances Walsh
Mei Lan Yang
Ruth Mary-Ella Zieverink
Kyle Thomas Zylowski

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

Raechel Leann Jordan T15753
Robert Lloyd Mogren, II T15754
Alan C Jackson T15766
Daniel Armand Zinner T15767

Meredith Power Sykes T15768
Carter Lane Jackson T15769
Peter Jacob Ruocco T15770

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

Kellie Suzanne Arevalo
Kyle A Backman
Rhett Bane
Susanne T. Barba
Bashu Dev Bhandari
Joseph Birch
Khadija Mushi Brown
Trey Matthew Bruce
Robyn Hager Campbell
Liana Creech
Jacob DiDonato
George Dimov
Brad Ellman
Kaitlin Elizabeth Haines
Nicholas Hodge
Adam Kayner
Emmanuel Lai

Lynne Lehr-Buck
David Harry Levy
Janine Lynn McCord
Brad M. McFann
Bethany Minot
Logan Nielsen
Haley Bobbie Peanoski
Jonathan Michael Phillips
Jeremy Qualls
Kelly Ann Raftice
John Rogers
Monika Esther Schwall
James Timothy Sparks
Devigita Suriyanto
Emily Xuan Tran
Cailyn Olivia Turner
Curtis Van Iseghem

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

Sam Harry Bachstein #45020
Lori Beth Bohannon Sanborn #30915
Akilah Pitt Boker #37346
Joshua Steven Branch #30576
Douglas Wayne Granger #43487
Carmen Hutcherson Kennedy #23535

Edward Arthur Pejeau #40625
David Charles Schmidt #33573
Thurman Robert Ward III #25511
Roger Kent White II #33513
Morris Roland Wilder #19452

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

Kelly Sue Derflinger #42098

Guritno Hermanto #35928

CPE Compliance Matters - The following licensees reported on their 2026–2027 CPA license renewal that they completed the 2025 Continuing Professional Education (CPE) requirement between January 1, 2026, and June 30, 2026, without an approved extension. Pursuant to 21 NCAC 08G .0406(b)(1), staff recommended issuing a Letter of Warning for a first offense. The Committee recommended that the Board approve staff's recommendation.

Cassie Leigh Aldridge #42721
Kelly Irmentrud Amos #45145
Archana Sekhri Anand #25088
Thomas Robert Arland #40584
Christina Elizabeth Arthur #37023
David Trent Atkins #30478
Danielle Nicole Atkinson #38671
John David Bagley #17103
Susan Denise Balk #33334
Ehrnest Ellsworth Ballagh III #42800
Christopher Charles Barber #35508
Brianna Hall Barlow #46777
Lauren Elizabeth Barnes #36881
Elham Yousefpour Barrineau #33729
Wesley Harrison Basinger #39460
Michael Paul Beland #36371
Jason Douglas Bergeron #47175
Nancy Dona Berglund #30559
Erin Lane Betts #23011
Patricia Ann Bevans #47692
Erin Walker Bigham #40177
Amy Elizabeth Black #44385
Andrew Scott Bliss #34942
Hannah Elizabeth Brammer #47777
Sara Ashley Brehmer #45134

Thomas Stanton Brown #46411
Tiffany Lowery Buff #37904
Owen Armstrong Burden #48071
Alexander S. Burris #21563
Benjamin Vail Butler #28385
Julie Ann Byrd #23375
Derrick Wayne Cahoon #45770
Carol Lynn Cain #47325
Sean Cammuso #44990
Bruce Almont Yeh Campos #48430
Alan Duane Capps #14222
Jennifer Michelle Carlson #33027
Crystal Anne Carpenter #43828
Justin Alan Carte #41811
Taylor Cullen Castle #43183
Ki-Hyun Chun #14075
Nicholas McGregor Clark #46529
Rick Francis Cohan #35710
Melissa Jane Collins #30508
Scott William Coppola #37414
David Clinton Corn Jr. #38195
Erica Jean Crabtree #32059
David Jonathan Crockett #43890
Janice Vargo Rice Crook #15244
Ray Edward Crouse Jr. #30801

Jacob Daniel Cruz #46880
Alicia Currin Daniel #25677
Chad Christian DesMarteau #37229
Courtney Lee Dietsch #45737
Christiansen Lloyd Doucet #46241
John Edward Dunn Jr. #34693
Nicholas Eric Eberhardt #45280
Mollie Richard Eisenberg #43706
Amber Lee Elgin #48224
Joshua Ellenberg #45374
Paul Robert Ensminger #42298
William Neil Faircloth #37936
Christopher Matthew Fassett #47026
Skyler Morgan Faulkner #46652
Michael Eric Fayed #26222
Angel Aurelio Fernandez #47913
Arthur Ferreira de Oliveira #44617
Tamara Smith Ferrell #18973
Adam Arthur Fisher #39356
Selena Lenore Flood #29049
Dale Alan Flowers #22383
Joseph James Fornabaio #40958
Shane Marshall Fox #47567
Emily Anne Franchuk #47555
Bethany Dawn Frongner #48203
Molly Fulmer #44505
Dan Michael Marfori Gallanosa #48267
Ashley Renee Garcia #47931
Michael Graham Garner #35073
James Brandon Gellatly #21582
Devin Moss Gilbert #47860
Douglas Wayne Godwin #17162
Nathaniel Caleb Goodman #44810
Connor James Gordon #46709
Sharon Gladys Gostomski #46440
Benjamin John Gregory #41545
Douglas Miller Groome #14575
Jason W. Grooters #31448
Matthew Robert Edwards Guinn #48000
Susan Kristin Hale #30671
Andrew Terry Hall #47458
Scott Michael Hamel #45267
Paul Louis Hammons #45232
Maria Paulina Haro-Camm #31236
Tara Leigh Hartman-Gud #44286
Milana Sue Kirby Harwick #48072

Nathaniel Perkinson Hayes III #19620
Shelly Kates Headen #21731
Robert Lloyd Heidel Jr. #38521
Oxana Sergeyevna Hendrix #46446
Robert Morton Hess #10987
Steven W. Hippe #19602
Andrea Holder #23531
Stefanie Leann Holmes #36083
Merrill Ricketts Horridge #47657
Bradley William Horstmann #21003
Margaret Welsh Hulbert #47141
John Allen Humienny #43434
Henley Watkins Irby #46312
Stephanie Holland Isham #43306
Sargis Mais Ivanov #47790
Julian Malachy Jackson #46651
Carly Jane James #38267
Jennifer Brightman Johnson #33319
Pamela M. Johnson #27144
Dawn Marie Johnson #47479
Stanford Russell Jordan #20364
Keturah Sharee June #37100
Elaine Davis Kale #28903
Jonathan Taylor Kane #45577
Claudia A. Keene #28794
Keith Alan Kennedy #43750
Amphone Keonakhone #35965
Jessica Ard Kiggins #41728
Mary Magarene Kirkland #38754
Paul Daniel Knott #23755
Poojitha Kantamneni Kollipara #45783
Mark James Koziel #33065
Maleha Ana Kureishy #46339
Zachary Paul Lachance #42985
Allison Ellmers Lagstrom #35427
Tynishia Victoria Lakey #45411
Daniel Rajiv Lall #43101
Jonah Adam Langburt #48258
Christopher Michael Lapp #38612
Michael L. Lawrence #23045
Nola M. Lawson #28711
Molly Vien Le #39023
Larry Edward Lee #10811
Rebecca Gail Leighty #39685
Jiefang Liang #48128
Savannah Liberato #42872

Josue Lomeli-Garcia #48114
Summer Rose Lozano #46281
Nicky Thomas Luquire #16536
Tonya Morris Mangum #36040
David Donald Mardjanov #29095
Nathan Todd Marion #20937
Lindsey Michelle Masterson #47765
Michael Joseph Matthai #46918
Joshua Douglas Means #48030
Cassidy Anne Meiners #36537
Atenas Altagracia Mendez #46734
Kevin Ray Miller #29501
Markie Marie Millsap #45010
Matthew Daniel Mollerus #48459
Mary Beth Murphy #45613
John Christopher Nichols #47587
Nelly Njambi Njau #48074
Heather Peebles Norton #34419
Jacob Mark Nygaard #40479
Robert Gerard O'Connell #48023
David Oettinger Jr. #18629
Fadekemi Temilade Ohakim #48091
Phillip Davis Ostwalt #15313
Veronica Snodgrass Overman #35585
Cody Andrew Owenby #41647
Rebecca Stone Owens #33713
Alberto J. Pacheco #48590
William Marsh Palmer #35295
John Parry #33229
David William Pate #17676
Surya Balasubramani Pethi #42047
Anthony Bryan Petitt #47761
Morgan Lea Phillips #40648
Stephanie Pike #45223
Alessandro Leonardo Poppante #45419
Matthew Miller Purcell #45507
Sierra Christine Puryear #47781
John Paul Ragland #20490
Richard Spaulding Rand Jr.# 14889
Sara Raza #47500
Stacie Dawn Renzella Redelman #47331
Alexander Retamar #48243
Lana Parker Richards #37540
Angela Lynn Risk #29439
Dana Marting Roberts #24717
Jeovany Antonio Rodriguez #47597

Patti Jeanine Roebuck #37238
Karissa Marie Roemer #46009
Margaret Rogers #48319
Oscar Rene Roque Jr. #48406
Gregory Scott Rowland #47552
Taly Maya Russell #48052
Andrew Richard Ryder #27411
Armeen Haydar Saberian #47690
Cynthia Guadalupe Sandoval #41581
Ward Ivor Scott #20594
Daria Serdiuk #47550
Jigna J. Shah #33846
Jian Shen #43996
Hongyun Shen #48409
Teresa Byrd Shirley #28600
Brendan John Sibilio #44955
Laura Pollin Simmons #44319
Carter Chivers Sitterson #10126
Krystal Frances Smith #40945
Mark Smolinski #45235
Daniel Kyle Snipes #42237
Erika Ann Sonberg #41092
David Benjamin Spencer #21541
Matthew David Spivey #42062
Allan Landry Staten #45059
Zachary Theodore Stevens #47674
Margaret Watson Stradling #20431
Denise Michelle Stubbs #47280
Rosali Su #47637
Mollie Swann-Deyoung #39470
Michael Walton Swerbinsky #37119
Joseph Louis Swope #35138
Nathanael Tarwasokono #32490
Greta Clare Teno #45234
Jonathan Casa Tesoro #48020
Alyssa Ruth Thomas #45630
Sara Kathleen Tinsley #47752
Evelin Isabel Tonkinson #47258
Jillian Galloway Valk #41577
Kunal Krishna Verma #46095
Erika Elizabeth Viall #27706
Juan Vigoya Astroz #46396
Matthew Ray Vogler #45416
Katherine Marie Von Achen #38833
Philip Michael Wahlman #43422
Kerry David Walker #46250

Mary Alice Walsh #44821
James Samuel Wax #41432
Alexandria Weber #46813
William Gaither Weeks Jr. #35307
Kristie Ann Weiss #34949
Shelby Ryan White #48159
Robert Louis Whittley III #46271
Michael John Wieseahn #23582
Robert Christopher Wilde #25626
Robert Wayne Wilhelm #13919
Bradley Jay Williams #42297
Allison Currier Williams #35326

Margaret Wheeler Williamson #45975
Carl Patrick Williford III #44386
Scott Douglas Wingfield #24950
Michael George Wolff #42033
Chris A. Word II #41962
David Glenn Worley #11276
Rebecca Lyn Wozniak #30732
Ying Yuan #40083
Linda Zhang #47805
Philip Lee Ziesemer #18824
Kimberly Ann Zottola #47612

Applications for Uniform CPA Exam - Approve the following applications to sit for the Uniform CPA Exam as a North Carolina candidate:

Samantha Addeo
Godwin Agbenyezi
Shahmir Ahmad
Joseph Aiello
Malarie Alexis
Christine Ann Allen
Donovan Allen
Simone Allen
Robert Amaye-Obu
Zachary Ambrose
Kenneth Anderson
Catherine Annexstad
Kevin Anthony
Erin Askew
Jonathan Baker
Alejandro Barreto
Ajenae Barrier
Lauren Becker
Charlotte Bellamy
Maxwell Bellone
James Benton
Katherine Berthiaume
Sugandh Bhardwaj
Henry Bick
Thomas Bickel
Rodney Bizzell
Rachel Blevins
Andrew Bowman
Bobbie Bradley
Aaron Bradshaw

Ethan Bright
Alison Brinkley
Kevin Brown
Ethan Brunelli
Lindsey Brunn
Matthew Buie
Eric Burchett
Joseph Burroughs
Aidan Campbell
Amanda Campbell
Lauren Canto
Christina Canty
Alan Cardoso
LaTerria Carmon
Christopher Cassell
Amanda Cauble
Piyathida Chankhao
Heidi Charles
Dionne Chavis
Tyler Cherry
Xavier Chester
Brendan Clark
Talia Cobbs
Noah Combs
Rebecca Conti
Eleanor Copeland
John Corbitt
Rose Corcoran
Meagan Cox
Clinton Cram

Brittany Creech
Mikaela Critides
Grace Cunnane
Justin Cunningham
Madison Currin
Drew Danner
Madison Davis
Andrew De Martino
Wyatt Decanter
Tori DeFelice
Luke DeFranco
Nathan Dreitlein
Christina Drum
Keelan Dubs
Ekaterina Duquette
Sydney Eaker
Amari Earl
Ann Economus
Caleb Edwards
Douglas Edwards
Hannah Ellis
Caroline Epley
Soha Fakhar
Courtney Farishian
Jackson Ferrell
Tanaza Ford
Jared Foshee
Manuel Fuentes-Quiroz
Carson Fulp
Tracettia Gaither
Adolfo Galvan-Fermin
Madeline Gentry
Sydney George
Peter Geratz
Kiley Gifford
Michael Glaspie
Carolyn Goins
Daniel Gorodisch
Kendall Goudelock
Myles Grady
Jacob Green
Aileen Gresham
Seth Griffiths
Adam Gutierrez
Colin Haas
Morgan Hall

Anna Hamner
Sama Hanafieh
Keely Hargan
Taylor Harkey
Kaitlyn Harmon
Paige Harvey
Ashley Hathaway
Jolie Hauser
Kathryn Hayne
Dustin Heffel
Cameron Hellmann
Alexa Hennen
William Herman
Jenovia Higgs
Dallas Hill
Harrison Hill
Katherine Hodges
Ryan Hogan
Taylor Holt
Evan Hooper
Kelly Hopkins
Chun Huang
Katelyn Hulst
Brandon Hunter
Matthew Iocco
Marcia Irving
Keno Ivri Ivri
Eric Jagullice
Jonathan James
Joshua James
Colleen Jennings
Ashley Jensen
Catherine Johnson
Alicia Jones
Nicholas Jones
Abigail Justice
Caleb Karie
Bryn Keeffe
Edward Keesler
Dylan Kennedy
Kathleen Kenney
Bradford Kirkland
Mark Klabo
Iliana Koutsouris
Katherine Kulas
Alexander LaMothe Toland

Joseph LaMura
Amy Lauderbaugh
Garrett Lehman
Huanjun Liang
Xueying Lin
Evan Lindner
Katrina Lorence
Carter Losee
Jessica Louros
Ganen Lovett
Joshua Maas
Megan MacKay
Patricia Marte Rafael
Patrick Martinsen
Connor McEwen
Meghan McLawhorn
Aiden McNeill
Sydney Meacham
Lauren Mercer
Thomas Messenheimer
Andrew Miller
Hayden Minter
Reagan Mohl
Abigail Morales-Ramirez
Adam Morris
Alistair Morrison
Nicholas Moyer
Machaela Murrell
Taylor Murrmann
Richard Musselwhite
Virginia Newton
David Neyland
Sean Nimtz
Aubrey Nischwitz
Samuel Nolan
Hira Noor
Connor O'Brien
Daniel Oakley
Faith Odutola
Aaron Owens
Desi Parker
Savannah Parker
Chrissie Parsons
Nicholas Pate
Bina Patel
Mayurkumar Patel

Yami Patel
Emma Paulhus
Jakeman Pendleton
Rebecca Peterson
Amanda Pham
Izabella Pichardo-Leiva
Irene Pivovarevich
Lynsey Plunkett
Aliana Poillucci
Tabitha Price
Ian Prohovsky
Erin Rafferty
Robert Ragland
Andrew Rampaul-Pino
Ashlea Ray
Leon Reid
Zachary Rennie
Caroline Richardson
David Rieth
Nicholas Rinaldi
Wendelyn Roche
Bryan Rodriguez-Sanchez
Meghan Rogers
Brooke Rosen
Evan Ross
Tom Rubinacci
Caroline Rueckel
Sylvia Ruff
Shaurnetta Russell
Evonna Sampedro
Olivia Schade
Jacob Sensenig
Jaken Sensing
Amanda Shaughnessy
Tyler Shearer
Sutton Shull
Stephanie Sierra
Olivia Simpson
Greyson Smith
Dylan Sneed
Ana Spear
Landon Speer
Rachel Spinelli
Phoebe Stover
Tyler Strauss
Paige Striley

Zachary Styons	Natalie Walton
Matthew Sutton	Jace Ward
Gus Svendsgaard	Allison Warren
Deborah Sweeney	Luke Washburn
Lewis Tatham	Lacey Way
Rickayla Tennessee	Samuel Wayand
Jacob Thomas	Evan West
Camille Tobey	Thomas Whitesell
Branko Tosanovic	James Whitten
Burk Turner	Malique William
Joshua Tyree	Ashlyn Williams
David Ulloa	Kari Wilson
Madison Upchurch	Khendra Witt
Jeremy Urso	Jordyn Wood
Dominick Vaccaro	Kendel Woods
Caden Vandygriff	McKinley Wyrick
Charlene vanHeerden	Iryna Yeremeichuk
Holly Varner	Bailee Zakashefski
Swapna Velichety	Thomas Zambrano
Lauren Verner	Audrey Zuck
Braden Villa	

CPA Firm Registration - Approve the following professional limited liability company firm registrations, as approved by the Executive Director:

John H. Collar CPA PLLC	Paul D. Haynes Accounting and Consulting, PLLC
Tamara Cox, CPA, PLLC	WBB CPA, PLLC
Jon Germer, CPA, PLLC	Whitesides CPA & Advisory, PLLC
The Capital Counting Company	

EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Board reviewed the August 2026 operational metrics and the September 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 September 2026:

Name	Years of NC CPA Licensure
John Delyott Adams, #2798	60
James Edward Neal, #2807	60
William Paul Brown, #8141	54
Michael John Magruder, #6855	54
Robert Lee Page, #6833	54
Edmund John Piaski Jr., #6851	54
James Ronald Padrick, #7434	53
Anselm Christian H. Staack, #7416	53

Barry Keith Cummins, #7975	52
Kent Lyle Dewey, #7976	52
James Arthur Lee, #7995	52
Dan Eldridge Minor, #8149	52
Steven Dale Scarboro, #7987	52
Joseph Washington Chandler III, #9501	50
Stephen Wiles Dixon, #9520	50
Robert Lewis Harvey, #9504	50
Alan Sanford Livingston, #9516	50
Elton Caron Parker Jr., #9498	50

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

Dr. Catherine Chiang, Department Chair and Professor of Accounting at the Love School of Business, provided an overview of Elon University's accounting program.

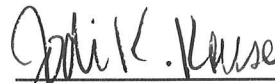
ADJOURNMENT: Mr. Ahler moved to adjourn the meeting at 11:13 a.m., and Mr. Payseur seconded the motion. The motion passed with five votes in favor and none opposed.

Respectfully submitted:



David R. Nance, CPA
Executive Director

Attested to by:



Jodi K. Kruse, CPA
President



STATE ETHICS COMMISSION

POST OFFICE BOX 27685

RALEIGH, NC 27611

PHONE: 919-814-3600

REVISED
Via Email

August 25, 2026

The Honorable Joshua H. Stein
Governor of North Carolina
20301 Mail Service Center
Raleigh, North Carolina 27699-0301

Re: Evaluation of Statement of Economic Interest Filed by Ms. Maria M. Lynch
Member of the Certified Public Accountant Examiners Board

Dear Governor Stein:

Our office has received 2025 and 2026 Statement of Economic Interest ("SEI") forms from **Ms. Maria M. Lynch** as a member of the **Certified Public Accountant Examiners Board (the "Board")**. We have reviewed it for actual and potential conflicts of interest under the State Government Ethics Act (the "Act"), which requires that SEIs be evaluated every two years after initial evaluation.

Compliance with the Act and avoidance of conflicts of interest in the performance of public duties are the responsibilities of every covered person, regardless of this letter's contents. This letter, meanwhile, is not meant to impugn the integrity of the covered person in any way. This letter is required by N.C.G.S. § 138A-28(a) and is designed to educate the covered person as to potential issues that could merit particular attention. Advice on compliance with the Act is available to certain public servants and legislative employees under N.C.G.S. § 138A-13.

We did not find an actual conflict of interest but found the potential for a conflict of interest. The potential conflict identified does not prohibit service with this entity.

The North Carolina State Board of Certified Public Accountant Examiners is responsible for the certification of persons engaged as public accountants in North Carolina. The Board has authority to administer certification examinations, issue, renew and revoke certifications, and otherwise regulate certified public accountants.

The Act establishes ethical standards for certain public servants and prohibits public servants from: (1) using their positions for their financial benefit or for the benefit of their extended family or business, N.C.G.S. § 138A-31; and (2) participating in official actions from which they or certain associated persons might receive a reasonably foreseeable financial benefit, N.C.G.S. § 138A-36(a). The Act also requires public servants to take appropriate steps to remove themselves from proceedings in which their impartiality might reasonably be questioned due to a familial, personal, or financial relationship with a participant in those proceedings. N.C.G.S. § 138A-36(c).

Ms. Lynch fills the role of Public Member on the Board. Ms. Lynch and her spouse are both partners with the law firm of Lynch and Eatman LLP. Thus, Ms. Lynch has a potential for a conflict of Interest. Ms. Lynch should exercise appropriate caution in the performance of her public duties should business involving Lynch and Eastman, LLP, come before the Board for official action.

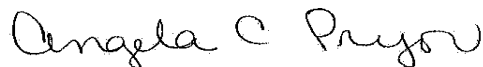
In addition to the conflicts standards noted above, the Act prohibits public servants from accepting gifts from (1) a lobbyist or lobbyist principal, (2) a person or entity that is seeking to do business with the public servant's agency, is regulated or controlled by that agency, or has financial interests that might be affected by their official actions, or (3) anyone in return for being influenced in the discharge of their official responsibilities. N.C.G.S. § 138A-32. Exceptions to the gifts restrictions are set out in N.C.G.S. § 138A-32(e).

When this letter cites an actual or potential conflict of interest under N.C.G.S. § 138A-24(e), the conflict must be recorded in the minutes of the applicable board and brought to the membership's attention by the board's chair as often as necessary to remind all members of the conflict and to help ensure compliance with the Act. N.C.G.S. § 138A-15(c).

Finally, the Act mandates that all public servants attend an ethics and lobbying education presentation. N.C.G.S. § 138A-14. Please review the attached document for additional information concerning this requirement.

Please contact our office if you have questions concerning our evaluation or the ethical standards governing public servants under the Act.

Sincerely,

A handwritten signature in cursive script that reads "Angela C. Pryor".

Angela C. Pryor, SEI Unit
State Ethics Commission

cc: Maria Lynch
David Nance, Ethics Liaison
Scarlett Hargis, Office of the Governor

Attachment: Ethics Education Guide



STATE ETHICS COMMISSION

POST OFFICE BOX 27685

RALEIGH, NC 27611

PHONE: 919-814-3600

Via Email

August 27, 2026

The Honorable Joshua H. Stein
Governor of North Carolina
20301 Mail Service Center
Raleigh, North Carolina 27699-0301

**Re: Evaluation of Statement of Economic Interest Filed by Mr. Donald M. Payseur
Member of the Certified Public Accountant Examiners Board**

Dear Governor Stein:

Our office has received 2025 and 2026 Statement of Economic Interest ("SEI") forms from **Mr. Donald M. Payseur** as a member of the **Certified Public Accountant Examiners Board (the "Board")**. We have reviewed it for actual and potential conflicts of interest under the State Government Ethics Act (the "Act"), which requires that SEIs be evaluated every two years after initial evaluation.

Compliance with the Act and avoidance of conflicts of interest in the performance of public duties are the responsibilities of every covered person, regardless of this letter's contents. This letter, meanwhile, is not meant to impugn the integrity of the covered person in any way. This letter is required by N.C.G.S. § 138A-28(a) and is designed to educate the covered person as to potential issues that could merit particular attention. Advice on compliance with the Act is available to certain public servants and legislative employees under N.C.G.S. § 138A-13.

We did not find an actual conflict of interest but found the potential for a conflict of interest. The potential conflict identified does not prohibit service with this entity.

The North Carolina State Board of Certified Public Accountant Examiners is responsible for the certification of persons engaged as public accountants in North Carolina. The Board has authority to administer certification examinations, issue, renew and revoke certifications, and otherwise regulate certified public accountants.

The Act establishes ethical standards for certain public servants and prohibits public servants from: (1) using their positions for their financial benefit or for the benefit of their extended family or business, N.C.G.S. § 138A-31; and (2) participating in official actions from which they or certain associated persons might receive a reasonably foreseeable financial benefit, N.C.G.S. § 138A-36(a). The Act also requires public servants to take appropriate steps to remove themselves from proceedings in which their impartiality might reasonably be questioned due to a familial, personal, or financial relationship with a participant in those proceedings. N.C.G.S. § 138A-36(c).

Mr. Payseur fills the role of Certified Public Accountant on the Board. Mr. Payseur is the Sole Proprietor of D. Michael Payseur, CPA. Mr. Payseur is also a consultant for Butler and Stowe CPA firm. Because Mr. Payseur will serve on the licensing authority for members of his own profession, he has the potential for a conflict of interest. Thus, Mr. Payseur should exercise appropriate caution in the performance of his public duties should business involving his certification or the certifications of any of his colleagues come before the Board for official action.

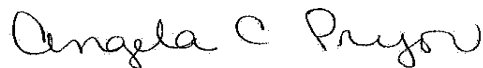
In addition to the conflicts standards noted above, the Act prohibits public servants from accepting gifts from (1) a lobbyist or lobbyist principal, (2) a person or entity that is seeking to do business with the public servant's agency, is regulated or controlled by that agency, or has financial interests that might be affected by their official actions, or (3) anyone in return for being influenced in the discharge of their official responsibilities. N.C.G.S. § 138A-32. Exceptions to the gifts restrictions are set out in N.C.G.S. § 138A-32(e).

When this letter cites an actual or potential conflict of interest under N.C.G.S. § 138A-24(e), the conflict must be recorded in the minutes of the applicable board and brought to the membership's attention by the board's chair as often as necessary to remind all members of the conflict and to help ensure compliance with the Act. N.C.G.S. § 138A-15(c).

Finally, the Act mandates that all public servants attend an ethics and lobbying education presentation. N.C.G.S. § 138A-14. Please review the attached document for additional information concerning this requirement.

Please contact our office if you have questions concerning our evaluation or the ethical standards governing public servants under the Act.

Sincerely,

A handwritten signature in cursive script that reads "Angela C Pryor".

Angela C. Pryor, SEI Unit
State Ethics Commission

cc: Donald Payseur
David Nance, Ethics Liaison
Scarlett Hargis, Office of the Governor

Attachment: Ethics Education Guide



STATE ETHICS COMMISSION

POST OFFICE BOX 27685

RALEIGH, NC 27611

PHONE: 919-814-3600

Via Email

August 27, 2026

The Honorable Joshua H. Stein
Governor of North Carolina
20301 Mail Service Center
Raleigh, North Carolina 27699-0301

**Re: Evaluation of Statement of Economic Interest Filed by Dr. Kecia Williams Smith
Member of the Certified Public Accountant Examiners Board**

Dear Governor Stein:

Our office has received a 2026 Statement of Economic Interest ("SEI") and a 2025 No-Change form from **Dr. Kecia Williams Smith** as a member of the **Certified Public Accountant Examiners Board (the "Board")**. We have reviewed it for actual and potential conflicts of interest under the State Government Ethics Act (the "Act"), which requires that SEIs be evaluated every two years after initial evaluation.

Compliance with the Act and avoidance of conflicts of interest in the performance of public duties are the responsibilities of every covered person, regardless of this letter's contents. This letter, meanwhile, is not meant to impugn the integrity of the covered person in any way. This letter is required by N.C.G.S. § 138A-28(a) and is designed to educate the covered person as to potential issues that could merit particular attention. Advice on compliance with the Act is available to certain public servants and legislative employees under N.C.G.S. § 138A-13.

We did not find an actual conflict of interest but found the potential for a conflict of interest. The potential conflict identified does not prohibit service with this entity.

The North Carolina State Board of Certified Public Accountant Examiners is responsible for the certification of persons engaged as public accountants in North Carolina. The Board has authority to administer certification examinations, issue, renew and revoke certifications, and otherwise regulate certified public accountants.

The Act establishes ethical standards for certain public servants and prohibits public servants from: (1) using their positions for their financial benefit or for the benefit of their extended family or business, N.C.G.S. § 138A-31; and (2) participating in official actions from which they or certain associated persons might receive a reasonably foreseeable financial benefit, N.C.G.S. § 138A-36(a). The Act also requires public servants to take appropriate steps to remove themselves from proceedings in which their impartiality might reasonably be questioned due to a familial, personal, or financial relationship with a participant in those proceedings. N.C.G.S. § 138A-36(c).

The Honorable Joshua H. Stein
August 27, 2026
Page 2 of 2

Dr. Smith fills the role of Certified Public Accountant on the Board. Because she is licensed by the board Dr. Smith has the potential for a conflict of interest. Thus, Dr. Smith should exercise appropriate caution in the performance of her public duties should issues involving her certification or the certification of any of her colleagues come before the Board for official action .

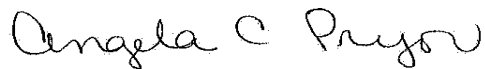
In addition to the conflicts standards noted above, the Act prohibits public servants from accepting gifts from (1) a lobbyist or lobbyist principal, (2) a person or entity that is seeking to do business with the public servant's agency, is regulated or controlled by that agency, or has financial interests that might be affected by their official actions, or (3) anyone in return for being influenced in the discharge of their official responsibilities. N.C.G.S. § 138A-32. Exceptions to the gifts restrictions are set out in N.C.G.S. § 138A-32(e).

When this letter cites an actual or potential conflict of interest under N.C.G.S. § 138A-24(e), the conflict must be recorded in the minutes of the applicable board and brought to the membership's attention by the board's chair as often as necessary to remind all members of the conflict and to help ensure compliance with the Act. N.C.G.S. § 138A-15(c).

Finally, the Act mandates that all public servants attend an ethics and lobbying education presentation. N.C.G.S. § 138A-14. Please review the attached document for additional information concerning this requirement.

Please contact our office if you have questions concerning our evaluation or the ethical standards governing public servants under the Act.

Sincerely,

A handwritten signature in black ink that reads "Angela C Pryor". The signature is written in a cursive, flowing style.

Angela C. Pryor, SEI Unit
State Ethics Commission

cc: Dr. Kecia Smith
David Nance, Ethics Liaison
Scarlett Hargis, Office of the Governor

Attachment: Ethics Education Guide

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2026116

IN THE MATTER OF:
Tom David Eilers, Jr., CPA, #22161
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. Tom David Eilers, Jr., CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 22161 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2025-2026 CPA certificate renewal that he had obtained the required CPE for calendar year 2024. He reported that some of his 2024 CPE hours were taken in 2025. Therefore, the Respondent received a letter of warning and was placed in the CPE audit pool.
3. Based on the Respondent's representation, the Board accepted his renewal.
4. The Board later conducted an audit of the Respondent's 2024 and 2025 CPE.
5. The Respondent was unable to provide documentation to substantiate completion of the required NASBA-approved ethics courses for 2024 and 2025.
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, Tom David Eilers, Jr., CPA, is hereby 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, to be remitted to the Board with this Consent Order.
4. The Respondent shall complete the NCACPA's eight-hour (8) accountancy law course prior to the end of 2026.

CONSENTED TO THIS THE 9 DAY OF September, 2026.
(Day) (Month) (Year)
Tom David Eilers, Jr.
Respondent

APPROVED BY THE BOARD THIS THE 23 DAY OF September, 2026.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Josh K. Kense
President

NC BOARD OF
SEP 14 2026
CPA EXAMINERS