



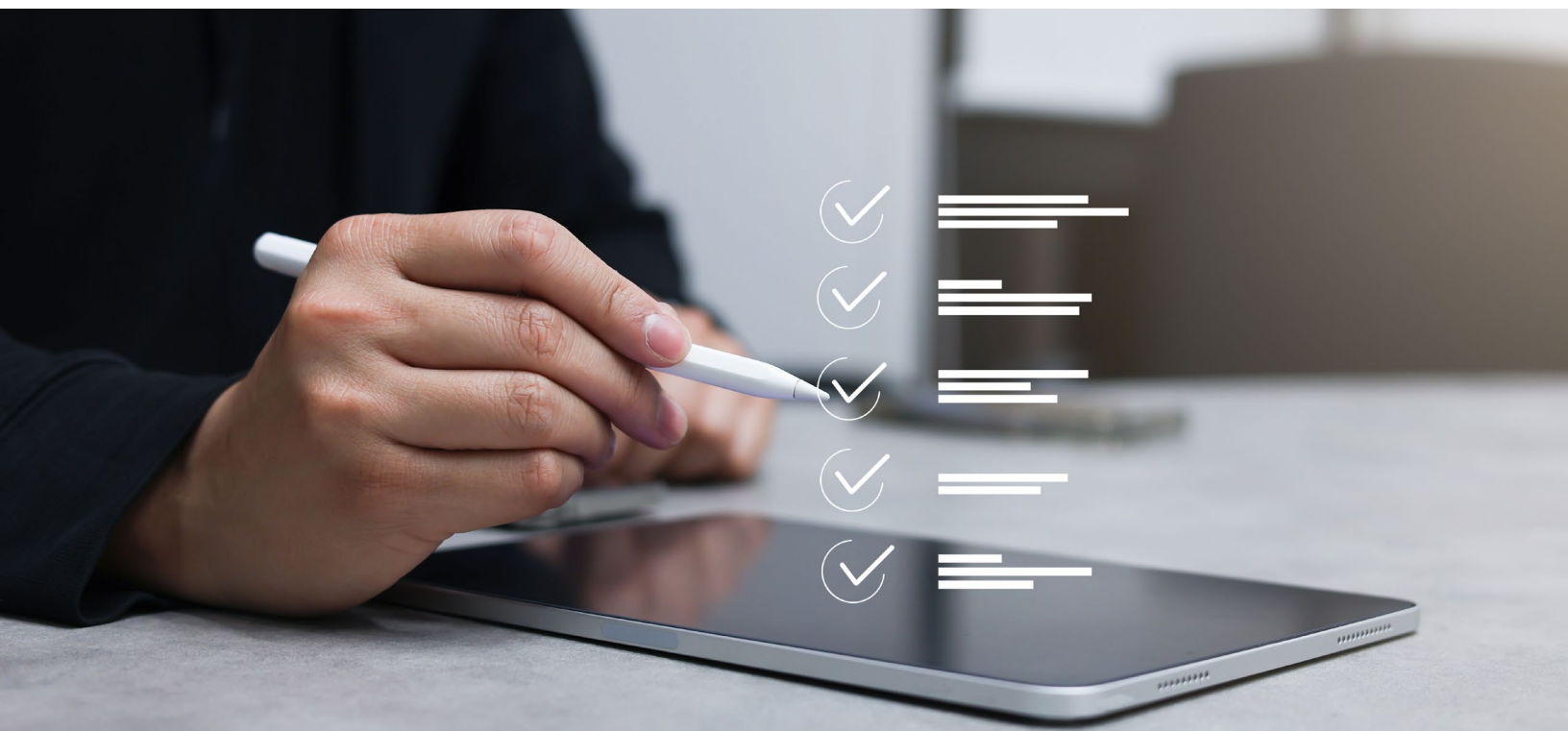
Activity Review

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. 10-2026

A Year-End CPE Checkup: Make the Most of Your 2026 CPE

December 31 may still seem a little way off but now is a good time to take a few minutes to review your 2026 CPE records. A quick check now can help you see where you stand, identify any remaining CPE you may need, and make sure you have the documentation to support the credit you intend to claim. On the following pages, a few questions to consider are provided as you complete your year-end CPE checkup.



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Year-End CPE Checkup

Have you completed the required ethics CPE?

Active North Carolina CPAs must complete at least [50 CPE minutes \(one hour\) of regulatory or behavioral professional ethics and conduct](#) each year. The course you complete for ethics CPE credit must be offered by a sponsor registered with the [NASBA National Registry of CPE Sponsors](#).

A course with “ethics” in the title does not necessarily meet the Board’s ethics CPE requirements. Review the course information and your Certificate of Completion to confirm that the field of study is ethics.

If you completed more than the required 50 minutes of ethics CPE, the additional minutes may count toward your overall CPE requirement and may be carried forward as general CPE. However, ethics CPE minutes cannot be carried forward and used to satisfy the 50-minute ethics requirement for the following year.

For example, if you complete a 100-minute qualifying ethics course, you can apply 50 minutes to the 2026 ethics requirement and the remaining 50 minutes to the overall CPE requirement. However, you can’t use the “extra” 50 minutes to satisfy the 2027 ethics requirement.

How many CPE minutes have you completed?

For most active CPAs, the [annual requirement is 2,000 CPE minutes \(40 hours\)](#). Look at the CPE activities you completed in 2026 and total the minutes you have earned so far.

Be sure to check whether you have CPE carry-forward from 2025. You can view your carry-forward CPE minutes by logging in to your [Board portal account](#). If you have carry-forward minutes, include them when determining how many additional minutes you need to complete for 2026.

For example, if you have 500 eligible CPE minutes carried forward from 2025, those minutes can be applied toward your 2026 requirement, leaving 1,500 additional minutes to complete during 2026.

Up to 1,000 excess CPE minutes (20 hours) may be carried forward from one year to the next. Remember that carry-forward minutes cannot be used to satisfy the separate 50-minute annual ethics requirement.

Did you receive your CPA certificate in 2026?

If your North Carolina CPA certificate was granted in 2026, your [CPE requirement may be different](#) from the standard 2,000-minute requirement.

The annual requirement is prorated for certificates approved after March 31:

- April–June: 1,500 minutes
- July–September: 1,000 minutes
- October–December: 500 minutes

CPE completed during the calendar year in which your certificate is approved may count toward that year’s requirement, even if you completed the CPE before your certificate was approved.

If you became a CPA in 2026, make sure you use the requirement that applies to your certificate approval date rather than automatically assuming you need 2,000 minutes.

Did you complete the NCACPA’s NC Accountancy Law Course as part of becoming licensed or returning to active status?

If you were initially licensed in 2026 or recently returned to active status through reinstatement or reissuance, you completed the required 400-minute NC Accountancy Law Course.

For new CPA certificate applicants, the NC Accountancy Law Course may count as 400 CPE minutes toward the annual CPE requirement if the course is completed during the same calendar year in which the CPA certificate is granted.

CPE completed as part of an application for reinstatement or reissuance may also be used to meet the annual CPE requirement when applicable. The Board’s rules include the required North Carolina accountancy statutes and rules course as part of the [CPE requirements for returning to active status](#).

If you completed the NC Accountancy Law Course as part of becoming licensed or returning to active status in 2026, be sure to include those minutes when reviewing your 2026 CPE.

Do you have your Certificates of Completion?

Completing a CPE activity is only part of the process. Make sure you have a Certificate of Completion for each activity you plan to claim for CPE credit. The Board’s rules require CPAs to [maintain records substantiating the CPE credits](#) claimed for the current year and for each of the four preceding calendar years.

Take a few minutes now to make sure you have documentation for the CPE you completed this year. If you are missing a Certificate of Completion, contacting the CPE sponsor now may make it easier to locate the documentation while the course information is still readily available.

Is your certificate on inactive or CPA-retired status?

There is [no annual CPE requirement for CPAs on inactive or CPA-retired status](#).

If you plan to return from inactive or CPA-retired status to active status, however, specific CPE requirements apply. Reviewing those [requirements](#) before applying to change to active status can help you determine what CPE you will need.

Give your CPE a quick checkup.

December 31 doesn’t have to be a last-minute scramble. Taking a few minutes now to review your CPE records can help you know where you stand, give you time to complete any remaining CPE, and ensure your documentation is easy to find.

A little year-end housekeeping now can make the CPE reporting process much easier when renewal time comes next spring.

Your CPE Checkup

Take a few minutes before the end of the year to review your 2026 CPE.

☐

Have I completed my required 50 minutes of ethics CPE?

☐

Does my ethics course meet the Board's requirements?

☐

Have I checked my Board Portal account for any CPE carry-forward from 2025?

☐

Have I completed enough total CPE minutes to meet my 2026 requirement, including any applicable carry-forward?

☐

If I received my CPA certificate in 2026, am I using the correct prorated CPE requirement?

☐

If I became licensed or returned to active status in 2026, have I included any qualifying CPE completed as part of that process, including the 400 minutes from the NC Accountancy Law Course, if applicable?

☐

Do I have a Certificate of Completion for each CPE activity I plan to claim?

☐

Have I saved my CPE records somewhere I can easily access them if needed?

Firm Registration Renewal and Peer Review Reporting Begin in November

Annual CPA firm registration renewal and peer review compliance reporting will begin in November and will be completed through the Board's [online portal](#).

If you are a firm's supervising CPA, now is a good time to ensure you can log in to your portal account and access the firm's information. Taking a few minutes now to confirm your account access can help avoid delays when the renewal period opens.

If the firm's supervising CPA has changed, please notify the Board as soon as possible at licensing@nccpaboard.gov. Renewal communications will be sent to the supervising CPA on record, so it is important to ensure the Board has the correct supervising CPA listed for the firm.

When reviewing your firm's information, make sure your email address and telephone number are current and accurate. Keeping your contact information up to date will help ensure you receive important renewal and reporting communications.

New This Year: Supervising CPAs can designate an authorized representative to handle certain firm-related tasks via the portal. The authorized representative must be someone within your firm and does not need to be a CPA. You are not required to designate an authorized representative.

As the supervising CPA, you will designate your authorized representative through the portal, granting that person permission to perform available firm-related tasks on your behalf. After creating their own portal account, your authorized representative can assist with completing the annual firm registration renewal, updating the firm information, and completing other available firm-related tasks.

If you plan to use an authorized representative, please identify that person now and ensure they set up their own portal account before the renewal period begins. If a firm representative is designated and has a portal account, they will also receive firm renewal communications.

Take a few minutes now to check your portal access, review the firm's information and your contact information, and confirm that the correct supervising CPA is on file. Being prepared now can make the renewal process easier when the firm registration renewal period begins next month.

Please contact the Licensing Staff at licensing@nccpaboard.gov or (919) 733-1423 with your questions about firm registration renewal and peer review compliance reporting.

Did You Know?

Tax and accounting professionals are required by federal law to maintain a [Written Information Security Plan \(WISP\)](#) to protect client information from identity theft and data breaches. A WISP should address employee training, information systems security, and procedures for detecting and responding to security incidents.

The IRS and Security Summit partners provide resources to help tax professionals develop a plan tailored to their practice. WISPs should be reviewed and updated regularly as business operations and security risks change.

Learn more:

- [Publication 5709, How to Create a Written Information Security Plan for Data Safety](#).
- [Publication 5293, Data Security Resource Guide for Tax Professionals](#), which provides an overview and resources about how to avoid data theft.
- Tax professionals can also get help with security recommendations by reviewing IRS [Publication 4557, Safeguarding Taxpayer Data](#), and the IRS's [Identity Theft Information Page for Tax Professionals](#).



SUCCESSFUL UNIFORM CPA EXAM CANDIDATES

The following North Carolina candidates passed the Uniform CPA Exam between July 1 and August 31, 2026:

Philip Gavin Andrews	Abbey Victoria Haugh	Emma Ginger Puckett
Eric Atilano-Garcia	Charles Dalton Haynes	Benjamin Davis Qualls
Tyler Ryan Barker	Hayden Christopher Humphreys	Westin Stanley Reeder
Taylor Nicole Benson	Lauren Marice Kammerer	Antonia Romann
Jonathan Eugene Benthall	Wagid Kassim	Morgan Elizabeth Rumble
Devan Carl Bhatia	Jieun Song Kennedy	Allyson Leigh Russell
Edward Joshua Bogen	Isaac Paul King	Toni Anne Gabriel Russell
Ronald A Borcky	Jack Robert Kline	Gabriel Steven Salinas
Robert Justin Bordiere	Emily Lucille Kneller	Sarah Katharine Schoen
Keifer Allen Boyd	Daniel Joseph Kobos	Cassandra Nicole-Braje Shortman
Olivia Elaine Brettschneider	Alexander Pearce Koester	Samuel Patrick Skaarup
William Smith Brewer	Jacob Morgan La Frenz	James Thomas Smith
John Rogers Brightman	Alana Grace Laliberte	Brian Joseph Smithwick II
Austin Michael Bryant	James Robert Lambert	Jayson Alan Snipes
Lewis Harley Buckland	Aaron David Lee	Lukas Joseph Sobocinski
Trenton Jason Cade	William Ethan Lee	Bailey Autumn Spell
Jonah Christopher Carlson	Morgan Elizabeth Littrell	Neal Cousineau Spencer
Philycia Alexis Carmon	Wilson Gehrett Lohmann	Michael Gerard Sredl Jr
Hannah Michelle Carte	Hayden Herbert Lunenfeld	Gwyneth Arden Reep Stewart
Beatrice May Carter	Grayson Carter Lynch	James Bradley Suggs
Samuel Haddon Childers	Janine Sisi Mahoney	Leah Louise Sullivan Johnson
Samuel William Clerc	Evan Thomas Maitland	John David Tessmann III
Logan David Coffey	Gillian Elizabeth Manning	Patrez Thomas
Cailin Annette Daigle	Franklin Todd McGowan	Brett Michael Tornquist
Ayden Jackson Dail	Cooper Bennett McRae	Duy Hoang Tran
Brian James Dampman	Ashley Marie Meacham	Joseph Harrigan Tully
Allison Cooper D'Aprile	Tate Henry Mickey	Julia Angeline Turner
Laura Clifton Davis	Christian William Miller	Ella Rose Underwood
Jack Albert Davison	Michael Wayne Miller Jr	James Michael Vassallo Jr
Adrien Cindy Depace	Collin Bryce Montgomery	Margaret Leigh Cannon Venturino
Callahan Shannon Dunn	Ebony Sintorya Montgomery	Sydney Elise Wall
Ainsley Grace Earhart	Bryan Gabriel Moreno	Sarah Elizabeth Wallace
Carson Reid Eldridge	Alexandra Mackenzie Mull	Xander Cade Ward
Olivia Dean Elgin	Emaline Kathryn Myers	Rahel Anna-Rose Ware
Charlene Louise Etters	Luke Richard Natenstedt	Elle Elizabeth Warshawsky
Zachary Daniel Floss	Drake Charles Francisco Nereu	Lanett Rose Washington
Stewart Alan Forthofer	Amelia Jane Olsen	Matthew Albert Weber
Travis Martin Gallup	Hope Dawn Page	Isaac Lee Welborn
Samuel Clay Geisinger	Katherine Marshall Pair	Christopher Lee Wiginton Jr
Connor Hayes Gorlesky	Olivia Claire Paszt	Christie Ann Wilson
Jacob Alexander Green	Melissa Grace Peaks	Chris Takahiro Wood
Isabel Hope Grussgott	Katelyn Rose Pearson	Trevor McBride Yoash
Tristian McGivitt Gwynn	David Christopher Perdrisat	Molly Jane Zazzaro
Kyra Kamalii Pomaika Hansen	Christina Sherry Phillips	Kyle Thomas Zylowski
Joshua Allen Harris	Luke Andrew Pirrung	
Michaela Sarah Hauber	Mabry Martin Platt	



Congratulations to Robert Lee Anderson, #9675,
who has been a licensed North Carolina CPA since
October 1976.

Peer Review Reporting: What a CPA Firm Must Report to the Board

For [CPA firms subject to peer review](#), completing the review is only part of the process. Firms also have reporting responsibilities to the Board, and those responsibilities continue throughout the year, not just when it is time to renew the firm's registration.

What Must Be Reported?

Under [21 NCAC 08M .0106\(a\)](#), firms enrolled in peer review must provide the Board with:

- The firm's peer review due date
- The firm's year-end date
- The peer review acceptance letter issued by the administering entity, submitted within 60 days of the date of the letter

Additional documentation is required when a firm receives a failed or second "passed with deficiencies" peer review report. In those cases, the firm must submit the required documentation to the Board within 60 days of the completion letter.

The required documentation includes:

- The peer review report accepted by the administering entity
- The firm's letter of response
- The acceptance letter from the administering entity
- If applicable, documentation from the administering entity confirming completion of required corrective actions

The firm is responsible for making sure the required information and documentation are provided to the Board.

What Is FSBA?

If your firm participates in the [AICPA Peer Review Program](#), [21 NCAC 08M .0105](#) requires the firm to enroll in Facilitated State Board Access (FSBA).

FSBA allows the Board to access certain peer review information maintained by the administering entity. However, FSBA does not replace the firm's responsibility to submit information required by the Board's rules.

A simple way to think about it is: FSBA provides access. The firm provides compliance.

Although the Board can access certain peer review records through FSBA, firms should not assume that the Board proactively accesses or retrieves the documentation required under the rules.

Don't Wait Until Renewal

It can be easy to think of peer review reporting as something that can be handled during the firm's annual registration renewal. While the renewal process includes questions about peer review, some information must be provided to the Board during the year and within specific deadlines.



Peer Review: A Quick Compliance Check

If your firm is subject to peer review, take a few minutes to make sure your records are up to date:

- Know your peer review due date.
- Keep your firm's year-end date current.
- Submit your acceptance letter to the Board within 60 days of receiving it.
- If your firm receives a failed or a second passed with deficiencies report, submit the required documentation within 60 days of the completion letter.
- If corrective action is required, provide documentation of its completion when applicable.
- Before renewing your firm registration, confirm that required peer review information has been reported to the Board.

For example, when a firm receives its peer review acceptance letter, it should [submit it to the Board](#) within 60 days rather than waiting until the next renewal cycle.

Why Timely Reporting Matters

Peer review requirements are part of North Carolina's accountancy laws and rules. Keeping your peer review information current and submitting required documentation on time helps your firm demonstrate compliance and supports the Board's oversight of CPA firm practice.

Remember that completing the peer review, participating in FSBA, and meeting the Board's reporting requirements are separate responsibilities.

The easiest approach is to treat peer review reporting as an ongoing part of your firm's compliance process. When new peer review information becomes available, submit it promptly rather than waiting until annual renewal.

Please contact the [Licensing Staff](#) with specific questions about your firm's peer review reporting responsibilities.



CPE AUDIT ORDERS

The following matters are excerpted from Consent Orders issued by the Board in response to Continuing Professional Education (CPE) audit findings. 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 DAVID EILERS, JR., #22161 CHARLOTTE, NC

Tom David Eilers, Jr. (Eilers) entered into a Consent Order with the Board after failing to provide proof that he had completed the continuing professional education (CPE) required to maintain his CPA license.

As part of his 2025–2026 CPA license renewal, Eilers reported that he had completed the required CPE for 2024, including coursework completed in the first six months of 2025. However, during a Board audit of his 2024 and 2025 CPE records, he was unable to provide documentation substantiating completion of the required one-hour (50-minute) regulatory or behavioral ethics course for 2024 or 2025.

The Board found that his actions violated 21 NCAC 08N .0202(b)(4) and 21 NCAC 08N .0203(b)(5), and that discipline was authorized under N.C. Gen. Stat. § 93-12(9).

Under the Consent Order, Eilers was censured and received a one-year stayed suspension of his CPA certificate, meaning his license will remain active unless he violates additional Board rules during that period. He was also ordered to pay a \$1,000 civil penalty and complete the NCACPA's eight-hour (400-minute) accountancy law course by December 31, 2026.

ANA TOWNSEND OCCHIUZZI, #43114 WAXHAW, NC

Ana Townsend Occhiuzzi (Occhiuzzi) entered into a Consent Order with the Board after failing to provide proof that she had completed the continuing professional education (CPE) required to maintain her CPA license.

As part of her 2025–2026 CPA license renewal, Occhiuzzi reported that she had completed the required 40 hours (2,000 minutes) of CPE for 2024. However, during a Board audit, she provided documentation substantiating only 31 hours (1,550 minutes) of CPE.

The Board found that her actions violated 21 NCAC 08N .0202(b)(4) and 21 NCAC 08N .0203(b)(5), and that discipline was authorized under N.C. Gen. Stat. § 93-12(9).

Under the Consent Order, Occhiuzzi received a one-year stayed suspension of her CPA certificate, meaning her license will remain active unless she violates additional Board rules during that period. She was also ordered to pay a \$1,000 civil penalty.

Congratulations

CPA CERTIFICATES ISSUED

On September 23, 2026, the Board approved the following individuals for North Carolina CPA licensure:

Miao Allison
Gabriella Lauren Angiolino
Kellie Suzanne Arevalo
Kyle A. Backman
Brendan Matthew Bagwell
Andrew James Baker
Rhett Bane
Susanne T. Barba
Elizabeth Farnham Beard
Jakob Lucas Bennett
Bashu Dev Bhandari
Joseph Birch
John Conley Bogan
Khadija Mushi Brown
Trey Matthew Bruce
Trenton Jason Cade
Robyn Hager Campbell
John Pritchett Carpin Jr.
Richard Lee Cassidy III
Taylor Nicole Chase
Andrew Michael Chesney
Addison Spell Collins
John Fletcher Covington III
Zachary Cox
Liana Creech
Brian James Dampman
Jacob DiDonato
George Dimov
Brad Ellman
Stewart Alan Forthofer
Luke Robert Foster
Danielle Mae Fuller
Ryan Jack Garstang

Zachary Charles Gray
Jacob Charles Griffin
Tristian McGivitt Gwynn
Kaitlin Elizabeth Haines
Elizabeth Miller Heinze
Michael Lawrence Hetzel
Nicholas Hodge
Olivia Lea Hollingsworth
Monica Mitchell Hughes
Ellis Laine Hunter
Tate Clifton Johnson
Adam Kayner
Amelie Saskia Kenney
Holden Ty Killinger
Grace Elizabeth Kleman
Emmanuel Lai
Lynne Lehr-Buck
Jordan Leitch
David Harry Levy
Long Lin
Alexandra Diane Litgen
Jenniffer Lozano Rodriguez
Mason John Randall Matthews
Timothy Cole May
Jayden Alexander McAdory
Janine Lynn McCord
Jack Parker McCoy
Brad M. McFann
Franklin Todd McGowan
Nathan Joseph McShane
Anne Alexander Merrill
Bethany Minot
Alexander John Mize

Kumi Morato
Alexandra Mackenzie Mull
Sophie Naguszewski
Logan Nielsen
Eli Jaden O'Brien
Amelia Jane Olsen
Dristi Deven Patel
Haley Bobbie Peanoski
Lisa Renee Peterson
Jonathan Michael Phillips
Ashli Polk
Joel Preston
Jeremy Qualls
Kelly Ann Raftice
John Rogers
Monika Esther Schwall
Ryan Michael Smith
Jayson Alan Snipes
Nicole Marie Sobczak
James Timothy Sparks
Eric Gordon Spaugh
Michael Jeffrey Steinginga
John Michael Stolzenbach
James Bradley Suggs
Devigita Suriyanto
Emily Xuan Tran
Cailyn Olivia Turner
Curtis Van Iseghem
Nora Frances Walsh
Mei Lan Yang
Ruth Mary-Ella Zieverink
Kyle Thomas Zylowski

CPA Certificate Reclassifications

In September 2026, the Board approved the following applications for CPA certificate reclassification:

Reinstatement

Sam Harry Bachstein #45020	Prescott, CA
Lori Beth Bohannon Sanborn #30915	Morehead City, NC
Akilah Pitt Boker #37346	Concord, NC
Joshua Steven Branch #30576	Elon, NC
Douglas Wayne Granger #43487	Plant City, FL
Carmen Hutcherson Kennedy #23535	Blythewood, SC
Edward Arthur Pejeau #40625	Mount Pleasant, SC
David Charles Schmidt #33573	Mooresville, NC
Thurman Robert Ward III #25511	Durham, NC
Roger Kent White II #33513	Raleigh, NC
Morris Roland Wilder #19452	Rocky Mount, NC

Reissuance

Kelly Sue Derflinger #42098	Clayton, NC
Guritno Hermanto #35928	Houston, TX

CPA-retired

John Paul Dion #23419	Holly Springs, NC
Susan K. Lightweis #32455	Richmond, TX
Richard Tyrone Williams #11018	Huntersville, NC

Inactive Status

Jocelyn Danette Green Boyd #47152	Elgin, SC
Nicholas McGregor Clark #46529	Charlotte, NC
Dale R. Coulthard #31313	Charlotte, NC
Elizabeth Anne Daniel #38081	Harrisburg, PA
Tobi Smith Fess #28689	Charlotte, NC
Emily A. Friedman #21677	Durham, NC
Kenneth Sterling Garmon Sr. #7154	Concord, NC
Mark Andrew Jones #46491	McLean, VA
Kenneth Larry Smith #21450	Winterville, NC



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Other

Legal Counsel
Noel Allen, Esq.

Dates to Remember

Dates, times, and locations are subject to change.

2026

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	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
	03/31/2027	04/09/2027
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, the company that administers the Exam.