



North Carolina State Board of Certified Public Accountant Examiners

Public Session Agenda

10:00 a.m.

October 19, 2026

I. Administrative Items

- A. Call to Order and Determination of Quorum
 - 1. **Conflict of Interest Disclosure:** *Under North Carolina General Statute 138A-15(e), every Board member must avoid conflicts of interest and the appearance of conflicts. Does any Board member have a known conflict of interest or appearance of conflict regarding any matter coming before the Board today? If so, please identify the conflict or appearance of conflict and abstain from participating in that matter.*
- B. Welcome and Introduction of Guests
- C. Approval of Agenda **(ACTION)**
- D. Minutes **(ACTION)**
- E. Financial/Budgetary Items
 - 1. September 2026 Financial Statements **(ACTION)**

II. Legislative and Rulemaking Items

III. National Organization Items

- A. Update on NASBA Proposed Bylaw Changes **(ACTION)**
- B. NASBA Strategic Plan **(FYI)**
- C. NASBA Annual Meeting Agenda **(FYI)**
- D. NASBA Committee Updates **(FYI)**

IV. State & Local Organization Items

V. Committee Reports

- A. Professional Standards Committee **(ACTION)**
- B. Professional Education and Applications Committee **(ACTION)**
- C. Investment Committee **(FYI)**

VI. Executive Staff and Legal Counsel Report

- A. Operational Metrics **(FYI)**
- B. Executive Staff Report **(FYI)**
- C. Proposed 2027 Meeting Dates **(ACTION)**

VII. Recognition of NC CPA Licensure Milestones

VIII. Public Comments

IX. Oath of Office

- A. Bernita W. Demery, CPA

X. Closed Session

XI. Adjournment



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 Soticheck, 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 Gostonski #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. Sotichack 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:

Attested to by:

David R. Nance, CPA
Executive Director

Jodi K. Kruse, CPA
President

Financial Highlights
For the Six Month Period Ended September 30, 2026
Compared to the Six Month Period Ended September 30, 2025

	Budget Var.	Sep-26	Sep-25	Inc. (Dec.)
Total Revenue	\$ 234,510.85	\$ 2,534,000.81	\$ 2,416,846.99	\$ 117,153.82
■ Total Operating Revenue	\$ 236,009.48	\$ 2,472,059.46	\$ 2,348,911.09	\$ 123,148.37
❖ Total Net Non Operating Revenue	\$ (1,498.63)	\$ 61,941.35	\$ 67,935.90	\$ (5,994.55)
○ Total Expenses	\$ 96,055.77	\$ 1,820,516.23	\$ 1,710,439.63	\$ 110,076.60
Increase(Dec.) Net Assets for Period		\$ 713,484.58	\$ 706,407.36	\$ 7,077.22
Total Checking and Savings		\$ 2,193,892.56	\$ 2,215,122.14	\$ (21,229.58)
Total Assets		\$ 6,273,787.72	\$ 6,125,559.07	\$ 148,228.65
Full-Time/Part-time Employees		11/0	11/0	

Budget:

- Operating revenue was \$236,000 over budget. Certificate fee revenue increased (+\$9k) along with an increase of (+\$221k) related to exam fee revenue.
- ❖ Non-Operating revenue was \$1,500 under budget related to interest earnings. Interest income was down by (-\$5k) due to change in investment mix offset by (+\$2.5k) in credit card revenue.
- Expenses were over budget by \$96,000. Exam costs were over by (+\$132k) and Office expense was over by (+\$23k) related to credit card fees; offset reduced legal expenses (-\$10k - timing) and payroll costs (-\$41k).

Actual:

- Total operating revenue increased from prior year by \$123,000. Certificate fees up by (+\$14k) and exam fee revenue is up by (+\$102k)
- ❖ Total net non-operating revenue decreased this period compared to prior by \$6,000. Interest earnings are down by (-\$11k) offset by increased credit card revenue (+\$5k).
- Total expenses increased by \$110,000. Exam costs are up by (+\$57k); office expenses are up by (+\$7k); and salary expenses are up by (+\$32k).

North Carolina State Board of CPA Examiners

Statement of Net Position

As of September 30, 2026

	TOTAL	
	AS OF SEP 30, 2026	AS OF SEP 30, 2025 (PY)
ASSETS		
Current Assets		
Checking/Savings		
1020 Truist Checking Acct	49,539.09	165,933.19
1021 Truist Savings Account	5,081.32	5,080.84
1023 Truist Disciplinary Clearng Acct	1,000.00	100.00
1030 Truist Payroll Acct	286.26	100.00
1076 Pinnacle - MMA	1,705,098.99	1,622,121.15
1078 Pinnacle - ICS	432,886.90	421,786.96
Total Checking/Savings	\$2,193,892.56	\$2,215,122.14
Other Current Assets		
1050 CD Investments - Current	250,000.00	354,651.00
1110 Accrued CD Interest	1,780.83	7,771.01
1120 Accounts Receivable	350.00	-500.00
1130 Lease Receivable - Current	51,881.00	50,350.00
Total Other Current Assets	\$304,011.83	\$412,272.01
Total Current Assets	\$2,497,904.39	\$2,627,394.15
Fixed Assets		
1300 Building	985,976.03	985,976.03
1305 Land	300,000.00	300,000.00
1310 Furniture	61,443.00	61,443.00
1320 Equipment	123,268.77	138,723.38
1325 Data Base Software	267,843.86	180,336.18
1330 Capital Improvements	163,679.96	163,679.96
1335 GL Software Subscription	0.00	122,513.00
1390 Accumulated Depreciation	-1,055,567.29	-995,738.63
Total Fixed Assets	\$846,644.33	\$956,932.92
Other Assets		
1080 Wells Fargo Advisors Investment	2,412,813.00	1,992,109.00
1081 Raymond James Investment	458,439.00	439,255.00
1180 Lease Receivable - LT	57,987.00	109,868.00
Total Other Assets	\$2,929,239.00	\$2,541,232.00
TOTAL ASSETS	\$6,273,787.72	\$6,125,559.07

North Carolina State Board of CPA Examiners

Statement of Net Position

As of September 30, 2026

	TOTAL	
	AS OF SEP 30, 2026	AS OF SEP 30, 2025 (PY)
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2005 Due to Exam Vendors	531,666.86	466,711.78
2011 Accounts Payable Other	2,500.00	2,500.00
2013 GL Software Subscription Payable	0.00	122,513.00
2015 Compensated Absences - Current	42,054.17	48,461.17
Total Other Current Liabilities	\$576,221.03	\$640,185.95
Total Current Liabilities	\$576,221.03	\$640,185.95
Long-Term Liabilities		
2020 Compensated Absences - LT	107,924.27	93,478.27
2310 Deferred Inflow of Resources	109,868.00	160,218.00
Total Long-Term Liabilities	\$217,792.27	\$253,696.27
Total Liabilities	\$794,013.30	\$893,882.22
Net Assets		
3010 Net Assets Invest in Cap Assets	846,644.33	956,932.92
3020 Designated for Capital Assets	100,000.00	100,000.00
3031 Designated-Operating Expenses	300,000.00	300,000.00
3040 Designated for Litigation	1,000,000.00	1,000,000.00
3900 Net Assets Undesignated	2,519,645.51	2,168,336.57
Change in Net Assets	713,484.58	706,407.36
Total Net Assets	\$5,479,774.42	\$5,231,676.85
TOTAL LIABILITIES & NET ASSETS	\$6,273,787.72	\$6,125,559.07

North Carolina State Board of CPA Examiners

Statement of Revenues and Expenses - Year-To-Date Comparison

April - September, 2026

	TOTAL	
	APR - SEP, 2026	APR - SEP, 2025 (PY)
Income		
Certificate Fees		
4110 Certificates - Initial	30,600.00	25,625.00
4120 Certificates - Reciprocal	15,100.00	13,800.00
4140 Certificates - Renewal Fees	1,349,100.00	1,341,420.00
4150 Certificates - Reinst/Revoked	400.00	300.00
4151 Certificates - Reinst/Surr	3,000.00	2,600.00
Total Certificate Fees	1,398,200.00	1,383,745.00
Exam Fee Revenue		
4001 Initial Adm Fees	142,600.00	116,840.00
4002 Re-Exam Adm Fees	123,600.00	110,250.00
4004 Exam Fees Revenue	815,986.40	752,041.25
4072 Exam Scholarship Coupon	-18,307.09	-17,495.16
Total Exam Fee Revenue	1,063,879.31	961,636.09
Misc		
4970 Duplicate Certificates	700.00	450.00
4990 Miscellaneous	5,030.15	525.00
Total Misc	5,730.15	975.00
Professional Corporation Fees		
4250 PC Registration Fees	4,200.00	2,450.00
4251 PC Renewal Fees		75.00
4252 PC Renewal Fees W/Penalties	50.00	30.00
Total Professional Corporation Fees	4,250.00	2,555.00
Total Income	\$2,472,059.46	\$2,348,911.09
Expenses		
5920 Funded Depreciation	36,000.00	32,400.00
6690 Over & Short		23.82
Board Travel		
5120 Board Travel - Board Meetings	4,068.54	8,278.09
5122 Board Travel - NASBA Annual	4,121.81	
5123 Board Travel - NASBA Regional	12,642.03	12,400.12
5129 Miscellaneous Board Costs		772.56
5131 Board Travel - Outside Legal	1,645.00	869.61
Total Board Travel	22,477.38	22,320.38
Building Expenses		
5800 Building Maintenance	3,246.54	8,660.29
5801 Electricity	6,878.89	5,398.54
5802 Grounds Maintenance	14,245.27	9,610.80

North Carolina State Board of CPA Examiners
Statement of Revenues and Expenses - Year-To-Date Comparison
April - September, 2026

	TOTAL	
	APR - SEP, 2026	APR - SEP, 2025 (PY)
5803 Heat & Air Maintenance	1,652.50	2,595.00
5807 Janitorial Maintenance	7,350.00	6,578.00
5808 Pest Control Service	300.00	150.00
5809 Security & Fire Alarm	2,257.00	2,548.07
5810 Trash Collection	1,650.07	110.51
5811 Water & Sewer	744.71	666.49
Total Building Expenses	38,324.98	36,317.70
Continuing Education -Staff		
5050 Continuing Education - Staff	436.00	496.00
Total Continuing Education -Staff	436.00	496.00
Exam Postage		
5531 Exam Postage	360.00	360.00
Total Exam Postage	360.00	360.00
Exam Sitting and Grading		
5538 Exam Vendor Expense	753,941.86	695,007.85
5539 Exam Vendor Accommodations	3,102.00	5,031.25
Total Exam Sitting and Grading	757,043.86	700,039.10
Fringe Benefits		
5031 Retirement - NCLB Contribution	30,272.06	29,250.02
5033 Retirement - NCLB Administr	3,661.11	3,807.11
5035 Health Ins. Premiums	77,191.24	67,683.03
5036 Medical Reim Plan	10,553.28	10,037.68
Total Fringe Benefits	121,677.69	110,777.84
Investigation & Hearing Costs		
5222 Investigation Materials	1,945.00	1,840.00
5230 Hearing Costs	0.00	270.00
5250 Administrative Cost Assessed		-350.00
5260 Civil Penalties Assessed	-4,500.00	-11,900.00
5261 Civil Penalties Remitted	2,102.30	7,020.40
Total Investigation & Hearing Costs	-452.70	-3,119.60
Legal Expense		
5140 Legal Counsel - Administrative	28,058.45	27,400.85
Total Legal Expense	28,058.45	27,400.85
Misc Personnel		
5092 Misc. Personnel Costs	557.62	461.40
Total Misc Personnel	557.62	461.40
Office Expense		
5320 Payroll Service	1,014.73	982.71
5360 Telephone	2,038.09	2,537.32

North Carolina State Board of CPA Examiners
Statement of Revenues and Expenses - Year-To-Date Comparison
April - September, 2026

	TOTAL	
	APR - SEP, 2026	APR - SEP, 2025 (PY)
5361 Internet & Website	1,960.20	1,960.20
5400 Computer Prog/Assistance	150.00	150.00
5405 Computer Software Maintenance	108,561.09	107,611.95
5410 Dues	8,380.00	8,220.00
5420 Insurance	8,730.00	9,012.00
5430 Audit Fees	18,500.00	17,000.00
5440 Misc Office Expense	681.00	540.00
5445 Banking Fees	1,165.87	1,103.12
5450 Credit Card Fees	67,677.26	62,202.48
Total Office Expense	218,858.24	211,319.78
Per Diem - Board		
5110 Per Diem - Board Meetings	4,650.00	5,350.00
5113 Per Diem - NASBA Regional	1,000.00	1,700.00
5114 Per Diem - NASBA Committees	50.00	650.00
Total Per Diem - Board	5,700.00	7,700.00
Postage		
5340 Postage - Other	1,650.00	1,915.23
5342 Postage - Business Reply	820.00	800.00
5343 Postage - Renewal	540.00	540.00
5345 Postage - UPS	15,500.00	9,500.00
Total Postage	18,510.00	12,755.23
Printing		
5330 Printing - Other	595.18	1,926.74
5332 Printing - Certificates	1,372.00	1,323.00
Total Printing	1,967.18	3,249.74
Repairs & Maintenance		
5381 Maintenance - Copiers	1,476.10	1,944.45
5383 Maintenance - Postage	2,259.62	2,303.93
Total Repairs & Maintenance	3,735.72	4,248.38
Salaries & Payroll Taxes		
5010 Staff Salaries	504,538.65	487,503.45
5030 FICA Taxes	38,597.11	37,293.84
Total Salaries & Payroll Taxes	543,135.76	524,797.29
Staff Travel		
5060 Staff Travel - Local		100.00
5061 Staff Travel - Prof Mtgs	730.32	796.60
5070 Staff Travel - NASBA Annual	4,575.75	247.97
5071 Staff Travel - NASBA Regional	8,292.93	7,588.65
5072 Staff Travel - NASBA ED/Legal	0.00	106.00
Total Staff Travel	13,599.00	8,839.22

North Carolina State Board of CPA Examiners
Statement of Revenues and Expenses - Year-To-Date Comparison
April - September, 2026

	TOTAL	
	APR - SEP, 2026	APR - SEP, 2025 (PY)
Subscriptions/References		
5370 Subscriptions/References	7,272.36	5,533.02
Total Subscriptions/References	7,272.36	5,533.02
Supplies		
5350 Supplies - Office	2,676.61	2,990.37
5352 Supplies - Computer	578.08	1,274.00
5353 Supplies - Special Projects		5.76
5355 Expendable Equipment		249.35
Total Supplies	3,254.69	4,519.48
Total Expenses	\$1,820,516.23	\$1,710,439.63
NET ORDINARY INCOME	\$651,543.23	\$638,471.46
Other Income		
8200 Rental Income	27,154.10	26,363.20
8250 Gift Card Revenue	10,000.00	5,100.00
Interest Income		
8500 Interest Income - MMAs	23,006.18	23,974.97
8510 Interest Income - CDs	1,781.07	12,497.73
Total Interest Income	24,787.25	36,472.70
Total Other Income	\$61,941.35	\$67,935.90
NET OTHER INCOME	\$61,941.35	\$67,935.90
CHANGE IN NET ASSETS	\$713,484.58	\$706,407.36

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actuals

April - September, 2026

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Income			
Certificate Fees			
4110 Certificates - Initial	30,600.00	26,250.00	4,350.00
4120 Certificates - Reciprocal	15,100.00	16,000.02	-900.02
4140 Certificates - Renewal Fees	1,349,100.00	1,344,000.00	5,100.00
4150 Certificates - Reinst/Revoked	400.00	874.98	-474.98
4151 Certificates - Reinst/Surr	3,000.00	2,125.02	874.98
Total Certificate Fees	1,398,200.00	1,389,250.02	8,949.98
Exam Fee Revenue			
4001 Initial Adm Fees	142,600.00	109,249.98	33,350.02
4002 Re-Exam Adm Fees	123,600.00	93,750.00	29,850.00
4004 Exam Fees Revenue	815,986.40	662,500.02	153,486.38
4072 Exam Scholarship Coupon	-18,307.09	-22,950.00	4,642.91
Total Exam Fee Revenue	1,063,879.31	842,550.00	221,329.31
Misc			
4970 Duplicate Certificates	700.00	0.00	700.00
4990 Miscellaneous	5,030.15	499.98	4,530.17
Total Misc	5,730.15	499.98	5,230.17
Partnership Fees			
4260 Partnership Registration Fees		1,000.00	-1,000.00
Total Partnership Fees		1,000.00	-1,000.00
Professional Corporation Fees			
4250 PC Registration Fees	4,200.00	2,749.98	1,450.02
4252 PC Renewal Fees W/Penalties	50.00	0.00	50.00
Total Professional Corporation Fees	4,250.00	2,749.98	1,500.02
Total Income	\$2,472,059.46	\$2,236,049.98	\$236,009.48
Expenses			
5920 Funded Depreciation	36,000.00	32,400.00	3,600.00
Board Travel			
5120 Board Travel - Board Meetings	4,068.54	5,820.00	-1,751.46
5121 Board Travel - Prof Meetings		166.67	-166.67
5122 Board Travel - NASBA Annual	4,121.81	0.00	4,121.81
5123 Board Travel - NASBA Regional	12,642.03	10,800.00	1,842.03
5125 Board Travel - AICPA Council		850.00	-850.00
5131 Board Travel - Outside Legal	1,645.00	1,333.33	311.67
Total Board Travel	22,477.38	18,970.00	3,507.38
Building Expenses			
5800 Building Maintenance	3,246.54	8,000.00	-4,753.46
5801 Electricity	6,878.89	7,000.02	-121.13
5802 Grounds Maintenance	14,245.27	9,000.00	5,245.27
5803 Heat & Air Maintenance	1,652.50	2,250.00	-597.50

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actuals

April - September, 2026

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
5804 Improvements		250.00	-250.00
5805 Insurance		4,000.00	-4,000.00
5807 Janitorial Maintenance	7,350.00	7,000.02	349.98
5808 Pest Control Service	300.00	600.00	-300.00
5809 Security & Fire Alarm	2,257.00	1,300.02	956.98
5810 Trash Collection	1,650.07	1,249.98	400.09
5811 Water & Sewer	744.71	900.00	-155.29
Total Building Expenses	38,324.98	41,550.04	-3,225.06
Continuing Education -Staff			
5050 Continuing Education - Staff	436.00	1,249.98	-813.98
Total Continuing Education -Staff	436.00	1,249.98	-813.98
Exam Postage			
5531 Exam Postage	360.00	499.98	-139.98
Total Exam Postage	360.00	499.98	-139.98
Exam Sitting and Grading			
5538 Exam Vendor Expense	753,941.86	625,000.02	128,941.84
5539 Exam Vendor Accommodations	3,102.00	0.00	3,102.00
Total Exam Sitting and Grading	757,043.86	625,000.02	132,043.84
Fringe Benefits			
5031 Retirement - NCLB Contribution	30,272.06	32,575.43	-2,303.37
5033 Retirement - NCLB Administr	3,661.11	2,850.00	811.11
5035 Health Ins. Premiums	77,191.24	70,999.98	6,191.26
5036 Medical Reim Plan	10,553.28	16,500.00	-5,946.72
Total Fringe Benefits	121,677.69	122,925.41	-1,247.72
Investigation & Hearing Costs			
5222 Investigation Materials	1,945.00	2,250.00	-305.00
5230 Hearing Costs	0.00	2,500.02	-2,500.02
5250 Administrative Cost Assessed		-1,249.98	1,249.98
5260 Civil Penalties Assessed	-4,500.00	-3,750.00	-750.00
5261 Civil Penalties Remitted	2,102.30	0.00	2,102.30
Total Investigation & Hearing Costs	-452.70	-249.96	-202.74
Legal Expense			
5140 Legal Counsel - Administrative	28,058.45	33,675.00	-5,616.55
5211 Legal Counsel - Litigation		4,999.98	-4,999.98
Total Legal Expense	28,058.45	38,674.98	-10,616.53
Misc Personnel			
5092 Misc. Personnel Costs	557.62	2,500.02	-1,942.40
Total Misc Personnel	557.62	2,500.02	-1,942.40
Office Expense			
5301 Equipment Rent		75.00	-75.00
5320 Payroll Service	1,014.73	1,050.00	-35.27
5360 Telephone	2,038.09	2,500.02	-461.93

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actuals

April - September, 2026

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
5361 Internet & Website	1,960.20	1,999.98	-39.78
5400 Computer Prog/Assistance	150.00	499.98	-349.98
5405 Computer Software Maintenance	108,561.09	109,660.71	-1,099.62
5410 Dues	8,380.00	5,625.00	2,755.00
5420 Insurance	8,730.00	7,000.00	1,730.00
5430 Audit Fees	18,500.00	18,500.00	0.00
5440 Misc Office Expense	681.00	499.98	181.02
5445 Banking Fees	1,165.87	1,500.00	-334.13
5448 Interest Expense - GL Software		1,900.02	-1,900.02
5450 Credit Card Fees	67,677.26	45,000.00	22,677.26
Total Office Expense	218,858.24	195,810.69	23,047.55
Per Diem - Board			
5110 Per Diem - Board Meetings	4,650.00	6,375.00	-1,725.00
5111 Per Diem - Prof Meetings		1,750.02	-1,750.02
5113 Per Diem - NASBA Regional	1,000.00	0.00	1,000.00
5114 Per Diem - NASBA Committees	50.00	0.00	50.00
5116 Per Diem - NCACPA Annual		950.00	-950.00
5117 Per Diem - NCACPA/Board		350.00	-350.00
5119 Per Diem - Miscellaneous		350.00	-350.00
Total Per Diem - Board	5,700.00	9,775.02	-4,075.02
Postage			
5340 Postage - Other	1,650.00	1,500.00	150.00
5342 Postage - Business Reply	820.00	799.98	20.02
5343 Postage - Renewal	540.00	499.98	40.02
5345 Postage - UPS	15,500.00	13,999.98	1,500.02
Total Postage	18,510.00	16,799.94	1,710.06
Printing			
5330 Printing - Other	595.18	2,250.00	-1,654.82
5332 Printing - Certificates	1,372.00	1,750.02	-378.02
Total Printing	1,967.18	4,000.02	-2,032.84
Repairs & Maintenance			
5381 Maintenance - Copiers	1,476.10	1,500.00	-23.90
5383 Maintenance - Postage	2,259.62	1,500.00	759.62
Total Repairs & Maintenance	3,735.72	3,000.00	735.72
Salaries & Payroll Taxes			
5010 Staff Salaries	504,538.65	543,076.16	-38,537.51
5030 FICA Taxes	38,597.11	41,528.07	-2,930.96
Total Salaries & Payroll Taxes	543,135.76	584,604.23	-41,468.47
Staff Travel			
5061 Staff Travel - Prof Mtgs	730.32	666.67	63.65
5070 Staff Travel - NASBA Annual	4,575.75	7,650.00	-3,074.25
5071 Staff Travel - NASBA Regional	8,292.93	5,400.00	2,892.93

North Carolina State Board of CPA Examiners

Statement of Revenues & Expenses - Budget vs Actuals

April - September, 2026

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
5075 Staff Travel - NCACPA Meetings		333.34	-333.34
Total Staff Travel	13,599.00	14,050.01	-451.01
Subscriptions/References			
5370 Subscriptions/References	7,272.36	5,900.00	1,372.36
Total Subscriptions/References	7,272.36	5,900.00	1,372.36
Supplies			
5350 Supplies - Office	2,676.61	3,550.02	-873.41
5351 Supplies - Copier		475.02	-475.02
5352 Supplies - Computer	578.08	475.02	103.06
5355 Expendable Equipment		2,500.02	-2,500.02
Total Supplies	3,254.69	7,000.08	-3,745.39
Total Expenses	\$1,820,516.23	\$1,724,460.46	\$96,055.77
NET OPERATING INCOME	\$651,543.23	\$511,589.52	\$139,953.71
Other Income			
8200 Rental Income	27,154.10	25,939.98	1,214.12
8250 Gift Card Revenue	10,000.00	7,500.00	2,500.00
Interest Income			
8500 Interest Income - MMAs	23,006.18	30,000.00	-6,993.82
8510 Interest Income - CDs	1,781.07	0.00	1,781.07
Total Interest Income	24,787.25	30,000.00	-5,212.75
Total Other Income	\$61,941.35	\$63,439.98	\$ -1,498.63
NET OTHER INCOME	\$61,941.35	\$63,439.98	\$ -1,498.63
CHANGE IN NET ASSETS	\$713,484.58	\$575,029.50	\$138,455.08

Legislative and Rulemaking Items

None

NASBA

BYLAWS

October 28, 2025 Update

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NASBA Bylaws

(As Amended at the 2024 NASBA Annual Business Meeting)

ARTICLE I – Name

The name of this organization shall be the National Association of State Boards of Accountancy, Inc. (hereinafter, the “Association”). The location of the Association’s principal office shall be within the continental United States as the Board of Directors shall determine.

ARTICLE II – Purpose

The purpose of the Association shall be to provide an organization to protect, promote, foster and advance the common interests and welfare of boards of accountancy of the various states of the United States, its territories and the District of Columbia. The Association shall provide a forum for the exchange of information and obtaining assistance in discharging such boards’ responsibilities for the administration of public accountancy laws and for the protection of the public interest as it is affected by the practice of public accountancy. The Association shall also promote the general welfare of its members for the accomplishment of the objectives herein above set forth. The Association shall not be organized for profit or organized to engage in a regular business of a kind ordinarily carried on for profit or carry on any activities which are inconsistent with the exempt status of organizations described in Section 501(c)(6) of the Internal Revenue Code of 1986, as amended, or the corresponding provision of any successor law.

ARTICLE III – Membership

3.1 Member Boards.

3.11 The members of the Association shall be the boards, departments or instrumentalities confirmed by the Board of Directors as legally constituted by their respective states, territories, and the District of Columbia of the United States of America to pass on the qualifications of, or to examine applicants for certification or licensure as, certified public accountants or similar licensed categories, or to regulate the practice of public accountancy within their jurisdiction.

3.12 Hereinafter the members of the Association shall be referred to as the “Member Boards.” In a jurisdiction where there is more than one board, department or instrumentality as defined above, they collectively shall constitute a single Member Board under the provisions of these bylaws.

3.2 Delegates.

All duly appointed or elected individuals who are members of the Member Boards as determined by the respective Member Board’s laws shall be Delegates of the Association. Delegates shall have the privilege of the floor and may propose motions, resolutions, or other actions at all meetings of the Association and shall be eligible for service as Officers, Directors, and members of committees of the Association.

3.3 Associates.

All former Delegates or persons who have been members of Member Boards shall be deemed Associates of the Association provided that their dues, established in accordance with these bylaws, have been paid in full for the current fiscal year. Associate Dues will not be assessed for past NASBA Chairs and currently serving members of the Board of Directors. Associates shall have the privilege of the floor and may propose motions, resolutions

or other actions at all meetings of the Association and shall be eligible for service as Officers, Directors and members of committees within the limitations established by these bylaws.

ARTICLE IV - Board of Directors and Officers

4.1 Board of Directors.

The business and affairs of the Association shall be under the direction of a Board of Directors.

4.2 Composition of Board of Directors.

The Board of Directors shall be composed of a Chair, Vice Chair, Past Chair, nine Directors-at-Large and a Regional Director from each Region established in accordance with the provisions of Article V of these bylaws. The Board of Directors shall also include the President of the Association and Chair of the Executive Directors Committee as *ex officio* non-voting members as provided in Sections 4.4 and 8.8, respectively.

4.3 Officers and Duties.

The Officers of the Board of Directors shall be a Chair, Vice Chair, Past Chair, Secretary and Treasurer. The Officers of the Board of Directors shall have the duties set forth herein. The duties of Directors shall be such as usually are attached to such offices and such other duties consistent with the provisions of these bylaws, resolutions or actions of the Member Boards at the Annual Meeting or any special meeting, or as may be determined from time to time by the Board of Directors. All members of the Board of Directors must meet the fiduciary duties of careful and prudent judgment, adherence to organizational purpose and rules, and avoidance of conflicts of interest. Neither Officers of the Board of Directors nor Directors shall receive compensation for their services to the Association.

4.3.1 Chair.

The Chair, when present, shall preside at all meetings, interpret these bylaws, appoint all committees that will be active during his or her tenure as Chair, and serve as an *ex officio* non-voting member of all committees except the Nominating Committee. The Chair may also designate the Vice Chair to serve as an *ex officio* non-voting member of any standing or non-standing committee other than the Nominating Committee or the CPA Examination Review Committee.

4.3.2 Vice Chair.

The Vice Chair shall, in the absence of the Chair, exercise the duties of and possess all the powers of the Chair. The Vice Chair shall also serve as a member of the Administration and Finance Committee. ~~The Vice Chair may also be designated by the Chair as an *ex officio* non-voting member of any other standing and non-standing Committee other than the Nominating Committee or the CPA Examination Review Committee.~~

4.3.3 Secretary.

The Secretary shall be elected by the Board of Directors from the Directors-at-Large as soon as practicable following the installation of the new Board of Directors at the Annual Meeting. The Secretary shall perform the duties usual and incidental to the office that are required to be performed by law and shall be responsible for the minutes of the Board of Directors. The Secretary may delegate to the President and other staff the actual

performance of any or all of the office's appropriate duties and authorize the President or staff to sign under their respective titles the correspondence conducted by them.

4.3.4 Treasurer.

The Treasurer shall be elected by the Board of Directors from the Directors-at-Large as soon as practicable following the installation of the new Board of Directors at the Annual Meeting. The Treasurer shall be responsible for the activities of the Administration and Finance Committee and shall serve as its chair.

4.3.5 Regional Directors.

Regional Directors shall be elected as provided in Article VII and shall be responsible for communications with the Boards of Accountancy in the Regions which they represent and for presiding over Regional Meetings.

4.3.6 Past Chair.

The Past Chair shall serve as chair of the Nominating Committee in accordance with Article VII of these bylaws.

4.4 President.

A President shall be appointed by the Board of Directors and shall serve as the Chief Executive Officer of the Association. The President shall manage the affairs of the Association and have such duties and responsibilities as the Board of Directors shall determine. The President shall be salaried and shall report directly to the Chair who, with the consent and approval of the Executive Committee of the Board of Directors, will assign duties and powers in his or her areas of responsibility. The President shall employ and terminate staff, enter into routine contracts, and obtain legal consultation. The President shall also serve without additional compensation, in such other capacity relating to the business of the Association to which he or she may be elected or appointed by the Executive Committee of the Board of Directors. The President may be removed with or without cause by a resolution of the Board of Directors. The President shall serve as an *ex officio* non-voting member of the Board of Directors and shall not be counted in determining the total number of authorized Directors. The President shall be granted the privilege of the floor at all meetings of the Association and the Board of Directors.

4.4.1 Selection Advisory Committee Guidelines.

If the Board of Directors determines there is a need for a Committee to search for a new President of the Association, then the current Chair shall establish a Selection Advisory Committee. The total number of Selection Advisory Committee members and operational guidelines for the Committee shall be determined by the Chair and approved by the Board of Directors. The Selection Advisory Committee members shall be appointed by the Chair, approved by the Board of Directors and should, at a minimum, consist of a representative from each Region of the Association (not currently serving on the Board of Directors), one Executive Director and one past chair. In the event a committee member is unable to serve, the Chair shall recommend an alternate for Board approval.

4.4.2 Interim President.

In the event of a vacancy in the office of the President, the Board of Directors may appoint an individual to serve as interim President and Chief Executive Officer of the Association with responsibility for oversight of the daily operating activities of the Association until a new President is selected pursuant to Section 4.4.1.

4.5 Qualification, Terms and Limitations of Office.

451 The Vice Chair and Directors shall be elected in accordance with these bylaws during the Business Session at the Annual Meeting of the Association. The Vice Chair shall serve as such from the adjournment of the Business Session at the Annual Meeting at which he or she is so elected until the adjournment of the Business Session at the next following Annual Meeting, at which time he or she shall become Chair and shall serve as such until the adjournment of the Business Session at the next following Business Session at the Annual Meeting, at which time he or she shall become Past Chair and shall serve as a Director of the Association in accordance with the provisions of Section 4.2 of these bylaws.

452 No incumbent shall be elected to succeed himself or herself in the offices of Chair or Vice Chair.

453 No Past Chair shall be eligible to be re-elected as an Officer or Director.

454 Directors-at-Large shall be elected for three-year terms and may serve a maximum of two complete terms.

455 Regional Directors shall be elected for one-year terms and may serve a maximum of three complete terms.

456 A person who has succeeded, acceded to, or been appointed to fill a vacancy (serve an unexpired term) shall not have that service counted in the limitation of terms that can be served, provided that in no event shall an individual be eligible for election or appointment to fill an unexpired term if the individual has already served two complete terms as a Director-at-Large. No individual shall be eligible for appointment to the Board of Directors to fill more than one unexpired term.

457 All members of the Board of Directors shall be Delegates or Associates. A simple majority of all members of the Board of Directors shall be Delegates at the time of or within six months of the Annual Business Meeting at which they are elected to their current office on the Board. For purposes of this section, the Immediate Past Chair shall be a delegate or associate but shall not be included in calculation of a majority.

458 All Regional Directors shall be Delegates at the time of or within six months prior to their election or appointment.

459 To be eligible to serve as Vice Chair, an individual must have served as a Director-at-Large or Regional Director for a minimum of two years but need not be a current member of the Board of Directors at the time of his or her election.

4.6 Board of Directors Vacancies.

461 A vacancy in the Chair position shall be filled by the Vice Chair.

462 A vacancy in the Vice Chair position shall be filled pursuant to Section 7.2.3. If necessary, the Chair shall continue to serve until this process is complete.

463 A vacancy in the Past Chair position shall not be filled until after the end of the current Chair's term.

464 All other vacancies on the Board of Directors shall be filled by the Board of Directors, and all such appointees shall serve the unexpired term of their predecessors in office.

4.7 Regular Meetings of the Board of Directors.

Regular meetings of the Board of Directors shall be held prior to the Annual Meeting of the Association and at such other times as the Board of Directors may designate.

4.8 Special Meetings of the Board of Directors.

The Chair may call special meetings of the Board of Directors at such time and place as he or she shall determine. Alternatively, the Chair shall call such special meetings at such time and place as may be designated in a written request of five or more members of the Board of Directors.

4.9 Notice and Waiver.

491 Notice of any regular or special meeting of the Board of Directors shall be sent by mail, e-mail, telephone or shall be delivered personally or by other appropriate means to each Member Board and to each member of the Board of Directors, at his or her mailing address, as shown in the official records of the Association, at least 21 days before such meeting if notified by mail, or five days if notified by other methods. Such notice, as far as practicable, shall contain a statement of the agenda for such meeting.

492 Meetings held and actions taken without notice as provided in these bylaws shall be valid if each member of the Board of Directors entitled to notice: (1) attends the meeting without protesting lack of notice either before or when such meeting convenes; or (2) signs a written waiver of notice or a written consent to holding the meeting or an approval of the minutes of the meeting, either before or after the meeting; and (3) such written consents or approvals are filed with the records of the meeting.

4.10 Quorum.

A majority of the Board of Directors shall constitute a quorum for the transaction of business at any regular or special meeting of the Board of Directors. If a majority of Directors are not present at any meeting of the Board of Directors, the majority of the Directors present may adjourn the meeting to a stated time and place without further notice. The vote of a majority of Directors present and voting at any meeting at which there is a quorum shall be an act of the Board of Directors.

4.11 Teleconference Meetings.

The Board of Directors meetings, annual meetings, regional meetings, special meetings, and any NASBA committee meetings may be conducted by means of teleconference, provided that all persons participating in the meeting can communicate with one another, and participation in such a meeting shall constitute physical presence or attendance in person at such meeting. When used in these bylaws, the term "teleconference" shall be understood to also mean telephone call or similar audio or visual communication. When used in these bylaws, the term "place" shall be understood to include a virtual meeting, via teleconference. When used in Sections 5 and 7 of these bylaws, the term "in person" can mean via teleconference when all persons are participating by teleconference using both audio and video communication, or just audio communication when video communication is not available.

4.12 Ballot Submission.

The Chair may submit any action to the Board of Directors for vote by mail, e-mail, or other appropriate means, provided the subject matter has been previously reviewed and discussed by the Board of Directors. Only ballots returned in the prescribed time will be counted. Any action approved by a majority of the Board of Directors shall be an act of the Board of Directors and shall be recorded in the minutes of the Board of

Directors.

4.13 Resignation or Removal.

4.131 Resignation. Any Officer or Director may resign at any time by giving written notice to the Chair, the Secretary, or the full Board of Directors. Such resignation shall take effect at the time specified therein or, if no time is specified, at the time of acceptance by the Chair, Secretary or Board of Directors.

4.132 Removal for Failure to Attend. As a condition for election and service, any Officer or Director who shall fail to attend two consecutive regular meetings of the Board of Directors shall be automatically removed from the Board of Directors. The Board of Directors may waive such automatic removal if it shall by majority vote determine that such failure to attend was caused by sufficient circumstances to excuse such absence. The position of Officer or Director removed under this provision shall be filled in accordance with Section 4.6 of this Article.

4.133 Removal for Other Cause. Any Officer or Director may be removed for any cause deemed sufficient as provided under Delaware law.

ARTICLE V - Regions

5.1 Purpose and Composition.

In order to establish closer communications between the Board of Directors and the Member Boards, as well as between Member Boards within geographical areas, and to assist the Association in achieving its stated purpose, all of the states, territories and the District of Columbia shall be divided into at least five, but not more than nine, geographical Regions. The names, number, and composition of Regions shall be determined from time to time by the Board of Directors.

5.2 Representation.

A Regional Director shall be nominated and elected in accordance with Article VII of these bylaws to serve terms as provided in Section 4.5.5 to represent the Board of Directors within each Region and to perform such other duties as may be designated by the Board of Directors. Each Region shall, in accordance with Article VII, elect one Delegate or Associate as a member of the Nominating Committee to represent in person their Region on the Nominating Committee and one Delegate or Associate as an alternate to participate in person in the event that the member cannot attend the meeting.

5.3 Regional Meetings.

Annually, each Region shall hold a Regional Meeting not less than 60 days prior to the Association's Annual Meeting. Pursuant to section 4.11, such meeting may be held by teleconference. The purposes of the Regional Meetings are to facilitate communications, elect the members and alternates of the Nominating Committee pursuant to Article VII and to transact other business. Pursuant to Section 4.3.5, the Regional Director shall preside over a Regional Meeting. Unless the Regional Director is the Designated Voting Representative of a Member Board as described in Section 6.6.1 and 6.6.2, the Regional Director shall not have a vote at the Regional Meeting. In the event the Regional Director is unable to preside, the Association Chair shall designate a Delegate or Associate to preside.

ARTICLE VI - Meetings of the Association and Voting

6.1 Annual Meeting.

The Association shall hold an Annual Meeting in the last quarter of the calendar year. The purposes of the Annual Meeting are to facilitate communications and hold a Business Session to elect the Vice Chair and Directors and to transact other business.

6.2 Special Meetings.

The Chair shall call special meetings of the Association when requested to do so by the Board of Directors or by at least one-third of the Member Boards on written application to the Chair, signed by the individual designated as the Presiding Officer of each of the said one-third of the Member Boards. Special meetings of the Association shall be held at such times and places as shall be designated by the Board of Directors.

6.3 Notice and Waiver.

6.3.1 Notice of each meeting of the Association or Regions shall be sent to each Member Board and to each Delegate and Associate at the mailing address shown in the official records of the Association at least 60 days before such meeting. Such notice, as far as practicable, shall contain a statement of the general business to be transacted. Notice of the Annual Meeting shall contain the report of the Nominating Committee as provided in Section 7.3.1.

6.3.2 Meetings held and actions taken without notice as provided in these bylaws shall be valid if each Member Board entitled to notice: (1) attends the meeting without protesting lack of notice either before or when such meeting convenes; or (2) signs a written waiver of notice or a written consent to holding the meeting or an approval of the minutes of the meeting, either before or after the meeting; and (3) such written consents or approvals are filed with the records of the meeting.

6.4 Quorum.

A quorum for the transaction of business at any meeting of the Association shall be one or more Designated Voting Representatives from a majority of Member Boards. A quorum for the transaction of business at any meeting of a Region shall be one or more Designated Voting Representatives from a majority of the Member Boards of such Region. In the absence of a quorum at an Annual Meeting, Regional Meeting or a special meeting, the majority of the Member Boards represented at such meeting may adjourn the meeting to a stated time and place without further notice.

6.5 Advisory Vote on Matters Related to Member Boards' Regulatory Responsibilities.

Any issue being deliberated by the Board of Directors or any committee, that is determined by the Board of Directors to have a material impact on the regulatory responsibilities of the Member Boards, shall be submitted to the Member Boards for their advisory vote. Such advisory vote should ordinarily be taken at an Annual Meeting. However, if the timing of an issue will not allow the advisory vote to be conducted at an Annual Meeting, the Chair may call a special meeting.

6.6 Voting.

6.6.1 Each Member Board shall be entitled to only one vote on any matter brought before the Association, and each Member Board in the Region shall be entitled to only one vote on any matter brought before any Regional Meeting, which vote shall be cast on behalf of such Member Board by its Designated Voting Representative.

6.6.2 The Presiding Officer of a Member Board, if present, shall be presumed to be the Designated Voting Representative. If the Presiding Officer is unable or unwilling to serve, the Member Board may authorize another Delegate, Associate or Executive Director from that State to serve as its Voting Representative. The Member Board may authorize successive alternate Voting Representatives to ensure that the Member Board's one vote may be cast. The authorization shall be in writing (including email) and may be issued by the Member Board's Presiding Officer or the next highest ranking Board Member available prior to or upon registration for the relevant meeting.

6.6.3 Unless a greater vote is required by these bylaws for any action, a majority vote of all Member Boards shall be required to pass any motion or resolution of the Association.

6.7 Ballot Voting.

6.7.1 The Board of Directors, or a majority of the Member Boards of the Association present at any duly called meeting of the Association at which a quorum is present, may direct that the Chair of the Association submit any action to all Member Boards for their consent by mail, e-mail, or other appropriate means, except that the election of the Vice Chair, Directors and members and alternates of the Nominating Committee may not be done by written consent, except in filling an interim vacancy of the Vice Chair.

6.7.2 The Member Boards will have 45 days to return their ballots.

6.7.3 Any action taken or approved in such a ballot by two-thirds of the Member Boards voting shall be a resolution of the Member Boards of the Association provided that the number of Member Boards approving such action shall constitute a majority of the Member Boards of the Association.

6.8 Rules of Order.

The rules of parliamentary procedure contained in the latest edition of *Robert's Rules of Order, Newly Revised*, shall govern the Business Session of the Annual Meeting.

Article VII - Nominations and Elections

7.1 Nominating Committee Composition and Election.

The membership of the Nominating Committee shall consist of the Past Chair, who shall serve as Chair of the Nominating Committee, and one member from each Region elected as provided herein.

7.1.1 A Delegate or Associate is eligible for election to the Nominating Committee.

7.1.2 With the exception of the Past Chair, no member of the Nominating Committee may serve concurrently as a member of the Board of Directors and the Nominating Committee, and no member may be eligible for election to the Board of Directors through the entirety of his or her elected term on the Nominating Committee and through the adjournment of the next following Annual Meeting (the one-year cooling off period). For purposes of this subsection, an alternate of the Nominating Committee is considered a member of the Committee.

7.1.3 If the Past Chair cannot serve, or declines to serve, as Chair of the Nominating Committee, the Board of Directors shall appoint another Delegate or Associate to serve as Nominating Committee Chair so long as the person is ineligible to serve on the Board of Directors for the year following his or her service on the

Nominating Committee.

7.14 Nominating Committee members and alternates shall be elected for two-year terms and may serve two complete terms in succession plus any unexpired terms. The term begins immediately following the Business Session of the Annual Meeting. If an alternate never participates in a Nominating Committee meeting during his/her term, the alternate shall not be subject to the one-year cooling off period set forth in sub-section 7.1.2. However, if a Nominating Committee member or alternate resigns during his/her elected term, then the one-year cooling off provision is applicable and begins through the adjournment of the next Annual Meeting. The terms of the Nominating Committee members shall be staggered so that half of the Regions hold elections each year.

7.15 The election of members and alternates of the Nominating Committee shall require a majority vote of the Member Boards in the Region represented at the Regional Meeting, provided a quorum is met.

7.16 At the Regional Meeting, each Region whose Nominating Committee member's term is expiring at the current year's Annual Meeting shall elect a member and an alternate of the Nominating Committee to represent its Region. The Association shall send notices to the membership about the Nominating Committee selection process in those Regions whose Nominating Committee member's term is expiring at the current year's Annual Meeting no less than 60 and 30 days prior to the Regional Meeting. Those interested in representing their region on the Nominating Committee shall have his/her name submitted to the President of the Association within 14-days prior to the start of the Regional Meeting. Regions that have no candidate submit a name 14-days prior to the start of the Regional Meeting or have no qualified candidates at the time of election of member or alternate, may consider qualified candidates from the floor. Each member and alternate must have (i) served at least two years on a state board of accountancy, (ii) attended ~~in person~~, at least one NASBA Regional Meeting, (iii) attended ~~in person~~, at least one NASBA Annual Meeting and (iv) served on a NASBA ~~or NASBA-appointed~~ committee, task force, ~~working group~~, or board (such as the Exam Review Board or International Qualifications Appraisal Board). The term "board" as used in this subsection does not refer to the Board of Directors.

7.17 If a Region's member and alternate are both unable to serve and the Nominating Committee will hold a meeting for the purpose of making nominations prior to that Region's next NASBA Regional Meeting, then an ad hoc committee consisting of one state board member from each Member Board in that Region shall meet to elect a member and alternate to serve for the unexpired terms of the former member and former alternate, who may be elected and serve up to two additional complete terms for that Region pursuant to Section 7.1.4.

7.18 If a Region fails to elect a member or an alternate as provided in Sections 7.1.6 or 7.1.7 above, the Board of Directors shall appoint a member or an alternate to represent that Region on the Nominating Committee. If necessary, the Board of Directors may appoint a member or an alternate that does not meet all of the Section 7.1.6(i), (ii), and (iii) criteria, or may appoint a member or an alternate whose service on a state board of accountancy was for a different Region's Member Board. In the event that a member or an alternate is selected by the Board of Directors pursuant to Section 7.1.8, that member or alternate will not stand for election for any subsequent terms if a member or alternate who meets the criteria of Section 7.1.6 is elected pursuant to Section 7.1.6.

7.19 In the event of a deadlocked vote in a Region's election of its member or alternate on the Nominating Committee, the Regional Director shall convene an ad hoc meeting pursuant to Section 7.1.7 to elect the Region's member or alternate on the Nominating Committee. If the election pursuant to Section 7.1.7 has not been completed within thirty (30) days after the conclusion of the respective Regional Meeting, the Region's Nominating Committee member and/or alternate shall be appointed by the Board of Directors pursuant to Section 7.1.8.

7.2 Responsibilities of Nominating Committee.

721 Obligation to Attend Nominating Committee Meetings in Person.

721.1 In view of the importance of each Region being represented in person at meetings of the Nominating Committee when the Committee is meeting for the purpose of deliberating upon or voting for nominees, the member or alternate must be in attendance at such meetings in order to participate and vote. The alternate shall reserve the Nominating Committee meeting dates so he or she can attend a meeting on short notice if the member cannot attend. In the event the member cannot attend the meeting, it shall be the responsibility of the member to notify the Nominating Committee Chair and the Region's alternate as soon as possible so the alternate can attend the meeting.

721.2 Members of the Nominating Committee who miss more than one meeting (for the purpose of deliberating upon or voting for nominees) during their term may not stand for re-election.

721.3 The responsibility of the alternate is to serve in person in the event the member cannot attend the meeting or is no longer a Delegate or Associate.

722 Annual Nominations.

The Nominating Committee shall nominate annually one qualified candidate for Vice Chair, three candidates for Directors-at-Large for those whose terms are expiring at the Annual Meeting, and one candidate for Regional Director from each Region. Each year, the Nominating Committee will establish and communicate to the Member Boards, a nominating schedule including any deadlines for the submission of names of candidates seeking to be nominated for any of the offices to be elected at the Annual Meeting. The Nominating Committee may waive the deadlines by a majority vote. The Nominating Committee will consider the submitted names of interested candidates when considering nominees and may also consider other qualified candidates when deemed appropriate by the Nominating Committee. If the Vice Chair is unable to serve as Chair, then the Nominating Committee also shall nominate a candidate for Chair. The report of the Nominating Committee shall be submitted to the Chair and presented in accordance with the provisions of these bylaws.

7.2.3 Filling a Vice Chair Vacancy.

In the event of a vacancy in the Vice Chair position, the Nominating Committee Chair shall promptly call a meeting of the Nominating Committee to nominate a candidate for Vice Chair. If administratively possible, the Vice Chair nominee will be presented for consideration with the other nominees for the Board of Directors by the Nominating Committee at the next Annual Meeting. If the timing is such that a vote cannot occur at the Annual Meeting, written ballots containing the name of the proposed candidate shall be sent promptly to the Presiding Officers of all Member Boards for voting as set forth in Section 6.7.

7.2.4 Rescinding a Nomination - Amendment of the Nominating Committee Report.

The Nominating Committee in its sole discretion may reconsider and rescind said nomination with or without cause and nominate a different candidate. If said action would occur after the Nominating Committee's Report issued pursuant to Section 7.3.1 has been distributed with the notice of Annual Meeting as required in Section 7.3.2, then the Chair of the Nominating Committee may convene an emergency meeting of the Nominating Committee for the sole purpose of reconsidering, rescinding, and replacing a Nominee. Notice of this meeting will state that the meeting is being called to consider rescission of one or more nominations. Notwithstanding Section 7.2.1, for purposes of that meeting and that meeting only, one or more members or alternates of the Nominating Committee can participate via teleconference pursuant to section 4.11. If the Nominating Committee votes to amend its Report, the Amended Nominating Committee Report shall be distributed to the Member

Boards as soon as practicable. If the distribution of the Amended Nominating Committee Report cannot occur more than 30 days prior to the annual meeting, then upon the written request of 5 or more Member Boards or upon the recommendation of the Nominating Committee, the election regarding any new nominee may be conducted in the same manner as provided in Section 7.2.3. The new nominee(s) will be presented for consideration with the other nominees for the Board of Directors by the Nominating Committee ~~at~~ the Annual Meeting, if administratively feasible. If the timing is such that a vote cannot occur at the Annual Meeting, written ballots containing the name of the proposed candidate shall be sent promptly to the Presiding Officers of all Member Boards for voting as set forth in Section 6.7.

7.2.5 Withdrawal by a Nominee - Amendment of the Nominating Committee Report.

In the event a nominee selected by the Nominating Committee for election at the Annual Meeting withdraws from the process, the Nominating Committee Chair shall promptly call a meeting of the Nominating Committee to nominate a replacement nominee. If said action would occur after the Nominating Committee's Report issued pursuant to Section 7.3.1 has been distributed with the notice of Annual Meeting as required in Section 7.3.2, then the Chair of the Nominating Committee may convene an emergency meeting of the Nominating Committee for the sole purpose of replacing the nominee. Notice of this meeting will state that the meeting is being called to consider the replacement of a nomination. Notwithstanding Section 7.2.1, for purposes of that meeting and that meeting only, one or more members or alternates of the Nominating Committee can participate via teleconference pursuant to section 4.11. If the Nominating Committee votes to amend its report, the Amended Nominating Committee Report shall be distributed to the Member Boards as soon as practicable. If the distribution of the Amended Nominating Committee Report cannot occur more than 30 days prior to the Annual Meeting, then upon the written request of 5 or more Member Boards or upon the recommendation of the Nominating Committee, the new nominee(s) will be presented for consideration with the other nominees for the Board of Directors by the Nominating Committee at the Annual Meeting, if administratively feasible. If the timing is such that a vote cannot occur at the Annual Meeting, written ballots containing the name of the proposed candidate shall be sent promptly to the Presiding Officers of all Member Boards for voting as set forth in Section 6.7.

7.3 Nominations and Election Process.

731 At least 60 days preceding the date of the Annual Meeting of the Association, the Nominating Committee shall deliver to the Chair a report which shall include its Annual Nominations as described in Section 7.2.2.

732. The report shall be included with the notice of the Annual Meeting as described in Section 6.3, and shall be presented by the Nominating Committee during the Business Session at the Annual Meeting.

733 Nominations for any elected position, including a vacancy in the office of Vice Chair, may also be made by at least five Member Boards, if filed with the Chair at least 30 days prior to the Annual Meeting (or the due date set pursuant to Section 7.2.3 and Section 6.7 for the mail ballots for Vice Chair in the event of a vacancy).

734 No nominations from the floor or otherwise will be recognized.

735 A majority vote of the Member Boards represented during the Business Session at the Annual Meeting (or by mail ballots for Vice Chair) shall constitute an election, provided a quorum is met.

ARTICLE VIII – Committees, Task Forces and Boards

8.1 Standing Committees.

The standing committees of the Association shall include the Executive Committee, the Nominating Committee, the Administration and Finance Committee, the Audit Committee, the CPA Examination Review Board and the Executive Directors Committee. Unless otherwise provided in these bylaws, the members and chairs of the standing and other committees or task forces are appointed by the Chair.

8.2 Executive Committee.

There shall be an Executive Committee composed of the Past Chair, the Chair, the Vice Chair, the Secretary, and the Treasurer. The President shall serve as an *ex officio* non-voting member of the Executive Committee. The Executive Committee shall act for the Board of Directors between meetings of the Board. The Executive Committee (without the President) shall constitute the Compensation Committee. The Compensation Committee shall annually evaluate the performance and the compensation of the President. All actions taken by the Executive Committee and the Compensation Committee shall be presented to the Board of Directors for ratification at its next meeting.

8.3 Nominating Committee.

The election and duties of the Nominating Committee are described in Article VII. The Nominating Committee is not a committee of the Board of Directors.

8.4 Administration and Finance Committee.

The Administration and Finance Committee shall oversee and monitor the fiscal operations of the Association. The Treasurer shall serve as Chair of the Administration and Finance Committee.

8.5 Audit Committee.

The Audit Committee shall oversee the Association's annual financial statement audit and internal controls and shall recommend to the Board of Directors the firm to perform the audit. The Audit Committee shall receive the annual audited financial statements and the auditor's report thereon, consider the items of internal accounting control that arise from the audit process, and make a recommendation regarding the annual audited financial statements and the auditor's report thereon, to the Board of Directors.

8.6 CPA Examination Review Board.

8.6.1 The CPA Examination Review Board ("ERB") shall: evaluate and report on significant adherence with the policies and procedures utilized in the preparation, grading and administration of the Uniform CPA Examination and the International Qualifications Examination used by boards of accountancy for the licensing of certified public accountants; to include observation, inquiry and inspection of pertinent records; and report annually on the ongoing reliability of such examinations for the licensing of certified public accountants.

8.7 Other Committees and Task Forces.

The Chair or the Board of Directors may appoint such other Committees and Task Forces as they deem desirable. Membership on such Committees and Task Forces may include, in addition to Delegates and Associates, executive directors and other persons with special expertise. Task Forces within a Committee **may** be appointed by the Committee Chair, provided the Task Force members have already been appointed by the

NASBA Chair to the Committee.

8.8 Executive Directors Committee.

There shall be an Executive Directors Committee. Its members shall be appointed by the NASBA Chair from the executive directors (or the highest-ranking staff member if another title is used by a State Board). The Executive Directors Committee shall operate pursuant to a Mission Statement developed by the Committee and approved by the Board of Directors. The Chair of the Executive Directors Committee shall serve as liaison to and as an *ex officio* non-voting member of the Board of Directors.

ARTICLE IX - Finances

9.1 Fiscal Year.

The fiscal year of the Association shall be from August 1 of one year to July 31 of the next succeeding year.

9.2 Dues.

The dues for each Member Board and for each Associate shall be determined by the Board of Directors and approved by the Member Boards at a regular Annual Meeting of the Association. The Board of Directors may waive, alter, or amend unpaid dues of Member Boards. The dues of each Member Board shall be based on the number of persons regulated by that Member Board.

9.3 Other Fees.

The Board of Directors may establish such other fees for publications, programs and services as it shall deem appropriate, provided that no such fees or special assessments shall be levied if such fees or assessments impair the status of the Association under Section 501(c) of the Internal Revenue Code of 1986, as amended, or the corresponding provision of any successor law.

9.4 Audit.

The Board of Directors shall, for each fiscal year, appoint a licensed independent public accountant or licensed independent public accountants to express an opinion on the financial statements of the Association. The financial statements of the Association and the report of the auditor or auditors for each fiscal year shall be published for the information of the membership.

9.5 Contracts.

The Board of Directors may authorize the President, any Officer or Officers, agent or agents of the Association, to enter into any contract or execute and deliver any instrument in the name and on behalf of the Association and such authority may be general or confined to specific instances.

9.6 Checks, Drafts, etc.

All checks, drafts or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the Association shall be signed by such Officer or Officers, agent or agents of the Association and in such manner as shall from time to time be determined by the Board of Directors.

9.7 Indemnification.

The Association shall, to the fullest extent permitted under Delaware law, defend and/or indemnify any and all of its Directors or Officers or former Directors or Officers against expenses actually and reasonably incurred by them in connection with the defense of any action, suit or proceeding in which they or any of them are made parties, or a party, by reason of being or having been a Director or Officer of the Association.

9.8 Insurance.

The Association shall have the power to purchase and maintain insurance on behalf of any person who is or was an Officer, Director, President, committee member, or is serving at the request of the Association, against any liability incurred by such person in any such capacity, or arising out of that person's status as such, whether or not the Association would have the power to indemnify that person against such liability under this Article.

9.9 Dissolution.

The Association shall use its funds only to accomplish the purposes specified in these bylaws and no part of said funds shall inure, or be distributed, to the Member Boards of the Association. On dissolution of the Association, any funds remaining shall be distributed to one or more regularly organized and qualified charitable, education, scientific or philanthropic organizations to be selected by the Board of Directors.

ARTICLE X – Amendments

Any of these bylaws may be altered, amended, or repealed, and new bylaws may be adopted by a two-thirds vote of Member Boards represented at any regular or special meeting by one or more Designated Voting Representatives, provided a quorum is present, and provided that the Member Boards approving such an amendment constitute a majority of the Member Boards of the Association. Proposed amendments to these Bylaws must be presented in writing to the Chair at least 60 days before the meeting at which they are to be voted upon; however, this requirement may be waived by the Chair or by a three-fourths vote of Member Boards represented at any regular or special meeting. Any amendments to these bylaws shall become effective on the first day following the Annual Business Meeting unless another day is specified.

SURVEY REMINDER: Responses due October 31, 2026

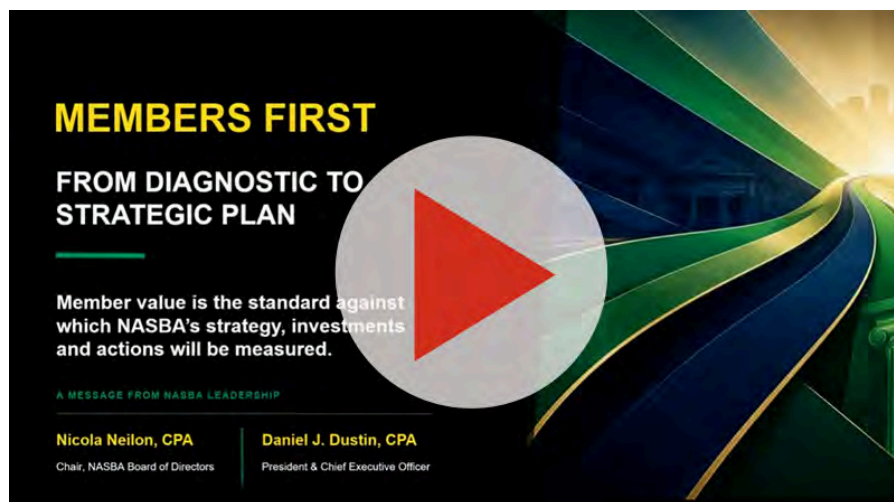
Dear Members,

Over the past year, NASBA has spent significant time listening, gathering input and identifying the priorities that should guide our work in the years ahead.

That effort included more than 100 hours of interviews, hundreds of pages of feedback and nearly 900 ideas that were narrowed into a set of strategic commitments and proposed initiatives.

The result is Members First, a proposed direction for NASBA's next strategic plan. It is not a finished plan, and your feedback is an important part of determining what comes next.

NASBA Chair Nicola Neilon and I recorded a brief video to walk through where we are today and what we need from you.



We also encourage you to review the Members First document, which provides more detail on the five strategic commitments, the proposed initiatives and how this work could help NASBA become a stronger strategic partner to the boards we serve.

[READ THE MEMBERS FIRST DOCUMENT](#)

As o re e the mater a s e as o to co s der a fe e est o s: hat offers the reatest a e hat co cer s o hat ma be m ss A d here sho d NAS A foc s ts atte to a d reso rces o er the e t se era ears

Then, please share your candid feedback through the member survey by October 31, 2026. We are not looking only for agreement. We want to hear what you believe NASBA should be thinking about as we build the next five-year strategic plan.

[TAKE THE MEMBER SURVEY](#)

Thank you for your continued partnership. Your input will help shape NASBA's next strategic plan and keep our focus where it belongs: providing greater value to the boards we serve, strengthening state boards and protecting the public.

Daniel J. Dustin, CPA President & Chief Executive Officer NASBA

NASBA | 150 Fourth Avenue North | Suite 700 | Nashville, TN | 37219-2417
Phone: 615-880-4200 | Website: www.nasba.org

MEMBERS FIRST

From Diagnostic to Strategic Plan

Members First is NASBA’s cornerstone and the reference point for its strategy, investments, and actions. It means focusing on what creates meaningful value for member boards.

A message from NASBA’s Strategic Planning Task Force

Over the past six months, the Strategic Planning Task Force has engaged in one of the most comprehensive strategic planning efforts in NASBA’s history. This effort began in 2025 with a “diagnostic” process. Over 30 weeks, an independent consultant conducted more than 100 hours of in-depth, highly qualitative, one-on-one interviews with every NASBA Board member, 17 senior leaders on NASBA’s staff, and 67 individuals connected to 90 percent of the state boards that comprise NASBA’s membership. The Diagnostic produced more than 365 pages of feedback, the analysis of which was shared at NASBA’s 2025 Annual Meeting. Following the Annual Meeting, NASBA launched a six-month “ideation” phase. In this phase, two parallel task forces—one composed of NASBA staff and the other of NASBA members—explored six areas: Brand identity, Meetings, Communications and engagement, Internal operations, Governance, and Deregulation. The task force members proposed initiatives NASBA could undertake that would solve for the desires and criticisms expressed in the Diagnostic and within these areas. Involving 22 members, this phase generated 896 original ideas that were, through a methodical process of consolidation and reconciliation, concentrated into 160 proposals. Enlisting a two-pronged balloting process, these proposals were then further distilled into a set of strategic initiatives.

This document is intended to gather your feedback on a summarized version of those Tier 1 initiatives in advance of NASBA refining and building its next strategic plan around them.

The Task Force recommends focusing NASBA’s efforts around a simple strategic framework:



Ultimately, NASBA's success will be measured by whether our members are stronger, more effective, and better equipped to protect the public.

The Role of the Strategic Plan

Members First is intended to provide NASBA with a clear strategic and operational direction for the next five years—not to prescribe every activity, project, or decision the organization will undertake during that period.



The plan will serve more as a blueprint than a checklist, allowing NASBA's leadership the flexibility to adapt its actions as circumstances change and opportunities arise, as well as pursue activities not identified within this plan. Additionally, as the plan is operationalized, NASBA will periodically assess its priorities, initiatives and investments to ensure they remain aligned with Members First and continue to create meaningful value for members.

Our cornerstone: *Members First*

Members First is the organizing principle that defines the Tier 1 initiatives as every proposal contemplated by the task forces asked one question: “How would this make NASBA more valuable to members?” The answers to which the ideas and initiatives point establish the five strategic commitments for *Members First*:



Focus areas within the strategic commitments.

Each strategic commitment encompasses general areas of focus around which the Tier 1 initiatives coalesce:



1. Prioritizing members

Build deeper, more proactive relationships and ensure NASBA's services, resources and investments are driven by the evolving needs of State Boards.



2. Leading with insight

Build a centralized regulatory intelligence, research, analytics, and thought leadership capability that anticipates emerging issues and translates complex information into actionable insights for State Boards.



3. Protecting the public interest

Lead efforts to strengthen public protection and the regulatory model in response to deregulation, technological change, evolving licensure pathways, consolidation, mobility, and other forces reshaping the profession.



4. Building for the future

Modernize technology, processes, talent, and organizational capabilities to increase efficiency, innovation, responsiveness, and member value.



5. Governing for impact

Strengthen NASBA's governance, leadership pipeline, and organizational alignment to enable more strategic, diverse, informed, and decisive leadership.

Leadership objectives

NASBA has long served as a trusted partner to state boards of accountancy. Looking ahead, we believe NASBA can build upon that foundation by becoming an even stronger strategic partner—one that provides leadership, innovation, advocacy, and practical solutions that help jurisdictions navigate an increasingly complex environment. Members First recognizes that State Boards of Accountancy have the ultimate responsibility and authority for regulating and enforcing the laws and rules within their jurisdictions. NASBA’s role is to support the Boards—not to supplant them—by providing the resources, expertise, relationships, and leadership they need to fulfill their mission and protect the public.

Strategic initiatives

Organized here under the five strategic commitments is a summary of the pertinent initiatives the task forces have prioritized:

1. Prioritizing members

- **Education and member onboarding programs:** Revitalize new member board orientations, NASBA-U sessions, and executive director education modules for regulatory training.
- **Annual report cards and other feedback loops:** Gauge member views on issues and organizational performance that keep NASBA responsive to changing needs.
- **State board member mentorship and ambassador programs:** Ensure first-time attendees receive intentional outreach and support, and that a meaningful knowledge transfer exists between experienced and early-career regulators.
- **Audit of service portfolio:** Evaluate and increase mission-spend in those services where greatest member value resides. Develop mission-aligned business opportunities that leverage NASBA's expertise, relationships, and capabilities to create additional value and strengthen long-term organizational sustainability.
- **Reimagined NASBA conferences:** Transform convenings from presentation-driven events into interactive, data- and decision-oriented, engagement-focused experiences that surface actionable outcomes and deepen peer networking.
- **Flexible and inclusive scholarship model:** Expand the opportunities for member attendance at NASBA conferences.

- **Regional meeting redesign:** Reevaluate the structure, format, frequency, and geographic configuration of regional meetings to maximize interaction and cross-pollinate perspectives.
- **Regional share forums:** Create structured opportunities for jurisdictions to exchange ideas and best practices at and between regional meetings.
- **Formal preconference planning:** Better inform conference content through proactive member input and engagement.
- **Revived “Committee Day” session:** Generate interest in, and better allocate member expertise for, NASBA committees via formal committee orientations.
- **Increased policymaker participation:** Bring more legislators and regulators into NASBA events to improve dialogue and visibility.
- **New model for State Board Relations:** Better ground NASBA in a grassroots awareness of issues while enriching the back-and-forth flow of communications between jurisdictions and NASBA.

2. Leading with insight

- **Thought leadership and regulatory intelligence platform:** Evolve NASBA into a multichannel engine of insight and influence, driving engagement through meaningful content, including data-derived studies, policy updates, structured and regular webinars, trend interpretation, and expert-led best practices.
- **Embedded communications staff in committees:** Instantly translate the work of high-profile NASBA committees into proactive member guidance.
- **Annual thought leadership agenda:** Identify high-impact topics that position NASBA and its CEO as trusted voices in the profession; advocate relentlessly for regulatory priorities and champion the regulatory message beyond the traditional audience.
- **News monitoring system:** Implement tools that monitor emerging issues and deliver real-time alerts to appropriate staff.

3. Protecting the public interest

- **Cross-functional advocacy:** Build a team that brings together expertise in Legislative Affairs, Legal, Communications, IT, and

State Board Relations for more dimensional responses to governmental issues members face.

- **National public relations campaign:** Launch a large-scale public awareness effort to reframe the licensing conversation and defend professional standards in the eyes of the public.
- **Formal deregulation response policy:** Establish in consultation with members a tiered decision framework and escalation process that determine how and when NASBA intercedes on their behalf in deregulatory matters.
- **Scaled-up coalition partnerships:** Evaluate and potentially grow ARPL to become a more proactive research and legislative defense apparatus. Build balanced alliances with the AICPA, state societies, investor protection groups, government finance organizations, academia, federal and international regulators to advance the regulatory message.
- **Plug-and-play legislative toolkits:** Develop materials that contain ready-to-use data packages, sample testimony, and public hearing guidance.
- **Core licensure consistency:** Identify and address inconsistencies in state licensure and regulatory frameworks that may undermine public protection or fuel deregulation arguments, while modernizing and reinforcing the core CPA licensure model.
- **Legislative outreach:** Create a structured program to educate state legislators about public protection and the importance of CPA regulation.

4. Building for the future

- **Enterprise, data-forward IT strategy:** Develop a long-term technology strategy that modernizes core systems, future-proofs security, leverages data for member intelligence, improves legacy bottlenecks/vendor management, and incorporates AI.
- **Comprehensive NASBA rebrand:** Modernize NASBA’s identity, messaging, visual brand, mission alignment, and digital presence to signal, support, and reinforce its enhanced strategic aspirations.
- **Technology training programs:** Provide ongoing staff education in technology tools and AI-enabled work practices.
- **Quarterly “deep think sessions”:** Conduct half-day leadership sessions to assess priorities, risks, investments, and opportunities; anticipate emerging trends; and adjust, accelerate,

modify, or discontinue initiatives as member needs and the external environment evolve.

- **Internal cultural engagement programs:** Strengthen employee engagement, recognition, and connectedness within NASBA.

5. Governing for impact

- **Comprehensive committee audit:** Review and redesign NASBA’s committee structure, missions, and alignment with strategic priorities.
- **Governance modernization:** Engage experts to evaluate NASBA’s Board structure, election processes, governance practices, and future readiness.
- **“Devil’s advocate” layer:** Introduce structured dissent and alternative viewpoints into Board deliberations to avoid blind spots and groupthink.
- **Next generation cultivation:** Establish a formal mechanism for younger professionals to provide input so the NASBA Board remains in touch and conversant with the current CPA landscape.
- **“Fatal flaw” review:** Institute a tone and messaging review process for major communications to improve effectiveness and stakeholder reception.

Next steps and success metrics

Following membership comments about *Members First*, NASBA will review and integrate the feedback received. NASBA will then begin a process of “operationalization” in which the Tier 1 initiatives are assessed for budget, personnel, and time horizons. Member feedback—as well as the work undertaken in Operationalization—will influence the final shape of the Tier 1 initiatives encompassed by *Members First*. Once Operationalization is complete, NASBA will convert *Members First* into a more formal strategic plan, circulate this five-year roadmap to stakeholders, and begin implementation.

NASBA’s strategic plan launch, however, is not the end. Unlike previous strategic plans, NASBA is committed to keeping members apprised every step of the way as it reaches and fulfills both its operational and aspirational targets.

Questions for the members of the Board of Accountancy (via a linked Smartsheet)

Now that you've reviewed *Members First*, please address the following questions via Smartsheet by [clicking here](#):

1. When thinking about 'Members First' as the organizing principle for this strategic plan, what if anything do you believe NASBA would have to do differently in its current form to fulfill it? Are the five strategic commitments the right areas of focus for NASBA over the next five years?
2. Looking at the initiatives and member benefits associated with each commitment, which would create the greatest value for your board? Should any be reconsidered?
3. Are there important regulatory challenges, industry trends, or opportunities facing your state board that are not encompassed by these five strategic commitments?
4. What advice would you offer NASBA regarding implementation?
5. One objective of Members First is to evolve NASBA from a traditional service provider to a proactive strategic partner. What would NASBA need to do to earn that role with your board?
6. Do you believe Members First reflects the needs, challenges, and priorities for NASBA over the next 3-5 years? What, if anything, is missing or should receive greater emphasis?
7. It is 2032. Members First has been an unmitigated success. What, in your view, is the reason?
8. Please share any additional thoughts for NASBA regarding Members First.

NASBA

CORNERSTONE

119TH ANNUAL MEETING

Sunday, October 25, 2026

8:00 AM - 1:00 PM	Annual Golf Tournament	Wigwam Golf Red Course
1:00 - 2:00 PM	Golf Tournament Luncheon	Wigwam Golf Red Course
2:00 - 4:00 PM	Conference Registration	Wigwam Foyer
4:00 - 5:30 PM	CPT Ethics Workshop Sedrik Newbern President, NASBA Center for the Public Trust Chief Ethics Officer, NASBA	Wigwam Ballroom
6:00 - 8:00 PM	Welcome Reception & Dinner	Front Lawn

Monday, October 26, 2026

7:50 - 8:50 AM	Breakfast (Meeting Attendees & Registered Guests)	Front Lawn
9:00 AM - 12:15 PM	GENERAL SESSION	Wigwam Ballroom
9:00 - 9:15 AM	Call to Order and Introductions Nicola Neilon, CPA 2025-2026 Chair, NASBA	
9:15 - 9:25 AM	Honorary Citation Nicola Neilon, CPA 2025-2026 Chair, NASBA	
9:25 - 10:00 AM	CPE Task Force Update Laurie A. Warwick, CPA Chair, NASBA CPE Committee & Co-Chair, CPE Task Force Mark Sotichek, CPA, CGMA CEO, North Carolina Association of CPAs & Co-Chair, CPE Task Force	

Session available for CPE through the NASBA Center for the Public Trust

10.15.26

Monday, October 26, 2026 (continued)

10:00 – 10:15 AM	A Year in Review: Report from NASBA Chair Nicola Neilon, CPA 2025-2026 Chair, NASBA	
10:15 – 10:45 AM	BREAK	Wigwam Foyer
10:45 - 11:00 AM	The Latest Developments from the AICPA: A Report from the AICPA Chair Jan Lewis, CPA, CGMA 2026-2027 Chair, AICPA	
11:00 AM - 12:15 PM	From Diagnostic to Strategic Plan: The Evolution of Members First Moderators: Brendan Tapley Consultant Nicola Neilon, CPA 2025-2026 Chair, NASBA Panelists: Daniel J. Dustin, CPA President & CEO, NASBA Kent A. Absec Vice President, State Board Relations, NASBA Kevin Monroe, CPA Associate Member, Tennessee State Board of Accountancy Ashley Plyushko, CPA Executive Director, Oklahoma Accountancy Board	
12:15 - 1:45 PM	ATTENDEE LUNCHEON WITH KEYNOTE SPEAKER	Sachem Hall
1:00 - 1:45 PM	Reconnected - How to Stay Human in the Age of Artificial Everything Carlos Whitaker Author	
2:00 – 4:30 PM	GENERAL SESSION	Wigwam Ballroom
2:00 - 2:40 PM	Private Equity John D. Keyser, CPA, CFE Clinical Associate Professor of Accountancy, Arizona State University	
2:40 - 3:10 PM	ARPL: What We've Learned & What Comes Next (Roundtable Discussion) John W. Johnson Vice President, Legislative and Governmental Affairs, NASBA Nick Maggio Vice President, Public Affairs, CRAFT Media/Digital	
3:10 – 3:40 PM	BREAK	

Session available for CPE through the NASBA Center for the Public Trust

Monday, October 26, 2026 (continued)

3:40 – 4:30 PM

An Introduction to the Financial Action Task Force (FATF)

Janet Gillies, CPA

Executive Vice President, Regulatory & Standards, CPA Ontario

Lisa Eng, CPA

Senior Vice President, Public Practice & Student Practical Experience, CPA British Columbia

4:30 PM

RECESS & DINNER ON YOUR OWN

Tuesday, October 27, 2026

7:45 - 9:45 AM

REGIONAL BREAKOUT BREAKFASTS & MEETINGS

7:45 - 8:15 AM

Regional Breakout Breakfasts (same location as meeting)

8:15 - 9:45 AM

Regional Breakout Meetings (same location as breakfast)

Central Regional Breakout

Sachem East

Great Lakes Regional Breakout

Palo Verde Room

Middle Atlantic Regional Breakout

Mohave East

Mountain Regional Breakout

Arizona Room

Northeast Regional Breakout

Litchfield's Restaurant

Pacific Regional Breakout

Ozanne Room

Southeast Regional Breakout

Sachem West

Southwest Regional Breakout

Mohave West

8:15 - 9:45 AM

Breakfast for Other Attendees

Wigwam Lawn & Patio

10:00 AM – 12:00 PM

GENERAL SESSION

Wigwam Ballroom

10:00 - 11:25 AM

Annual Business Meeting

Minutes of the 118th Annual Meeting

Alison L. Houck Andrew, CPA

Secretary

NASBA Awards

Stephanie M. Saunders, CPA

Chair, NASBA Awards Committee

Election of NASBA Board Members

Maria E. Caldwell, CPA

Chair, NASBA Nominating Committee

Bylaws Committee Report

Robert Todero, CPA

Chair, NASBA Bylaws Committee

Session available for CPE through the NASBA Center for the Public Trust

10.15.26

Tuesday, October 27, 2026 (continued)

Administration and Finance Committee Report

J. Andy Bonner, Jr., CPA, CGMA

Treasurer

Troy A. Walker, CPA

Vice President and CFO, NASBA

Audit Committee Report

Wilhelmus J. Schaffers, CPA

Chair, NASBA Audit Committee

11:25 AM - 12:00 PM

The State of NASBA

Daniel J. Dustin, CPA

President and CEO, NASBA

12:00 - 12:30 PM

First Meeting of 2026-2027 NASBA Board of Directors Kiva West/Sahuaro

12:15 - 1:15 PM

ATTENDEE LUNCHEON

Front Lawn

1:30 - 4:45 PM

GENERAL SESSION

Wigwam Ballroom

1:30 - 2:00 PM

Inaugural Presentations

Acknowledgements & Gratitude

Nicola Neilon, CPA

2025-2026 Chair, NASBA

Inaugural Address

Katrina L. Salazar, CPA, CGMA

2026-2027 Chair, NASBA

2:00 - 2:30 PM

Legal Update

Brenner Allen, Esq.

Chief Legal Officer, NASBA

2:30 - 3:15 PM

Artificial Intelligence & the Digital Evolution

Moderator: Brant Beard

Chief Information Officer, NASBA

Panelists: Jessica Luttrull, CPA

Director, Professional Standards & Research, NASBA

Alyssa Rayne, JD

Counsel, Contracts & Regulatory Research, NASBA

Elizabeth Lagerberg, Esq.

External Counsel, NASBA

Nick Maggio

Vice President, Public Affairs, CRAFT Media/Digital

3:15 - 3:45 PM

BREAK

Wigwam Foyer

Session available for CPE through the NASBA Center for the Public Trust

10.15.26

NASBA Committee Updates

Discussion - No Materials

State and Local Organization Items

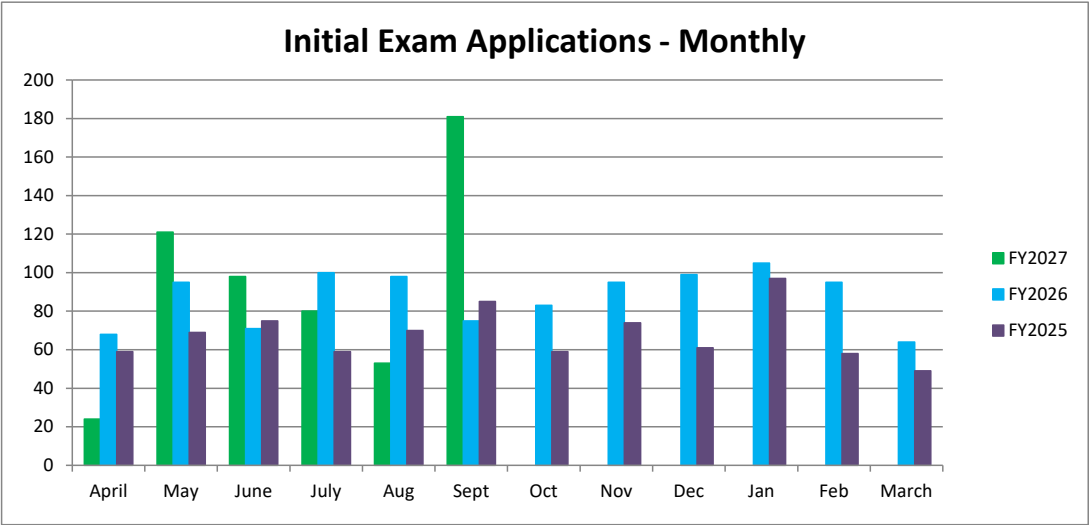
None

Investment Committee Report

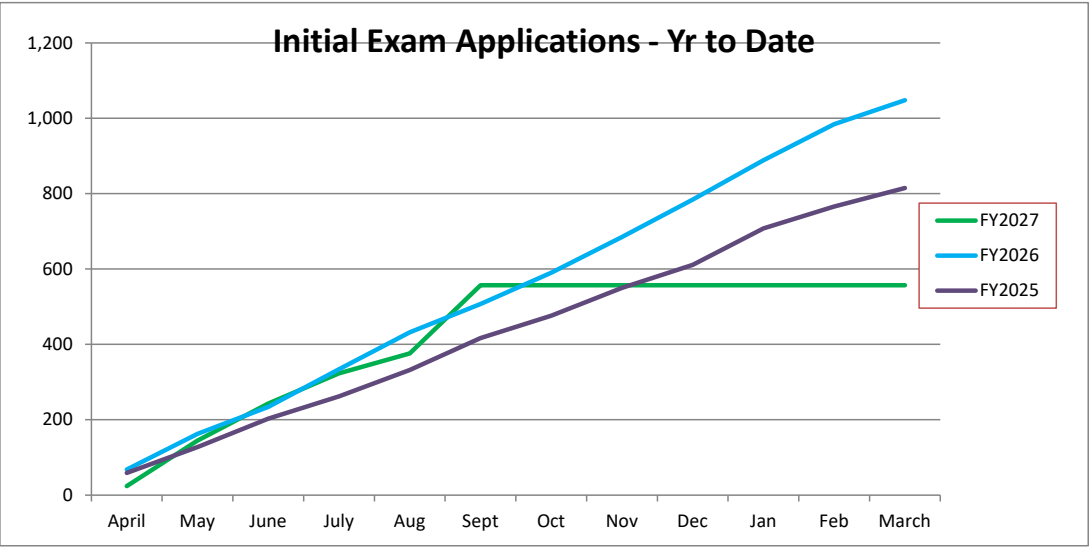
No Materials

NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Exam Applications					
IntEx	2027	2026	2025	2024	2023
Mth	#	#	#	#	#
April	24	68	59	55	21
May	121	95	69	78	84
June	98	71	75	99	84
July	80	100	59	61	67
Aug	53	98	70	132	56
Sept	181	75	85	128	57
Oct	0	83	59	98	80
Nov	0	95	74	38	87
Dec	0	99	61	29	63
Jan	0	105	97	74	75
Feb	0	95	58	56	46
March	0	64	49	33	49
Avg	93	87	68	73	64



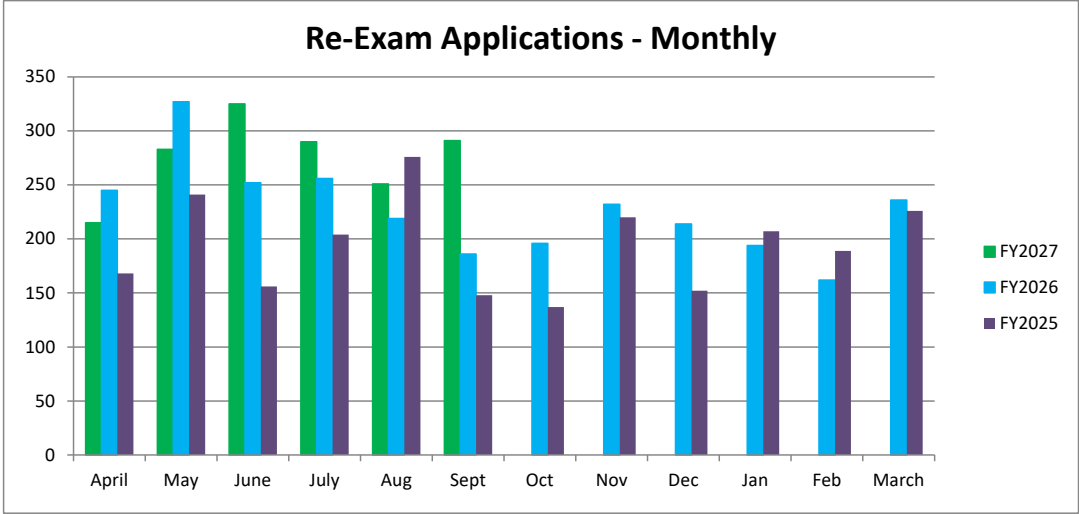
April 2026 Agency Transformation



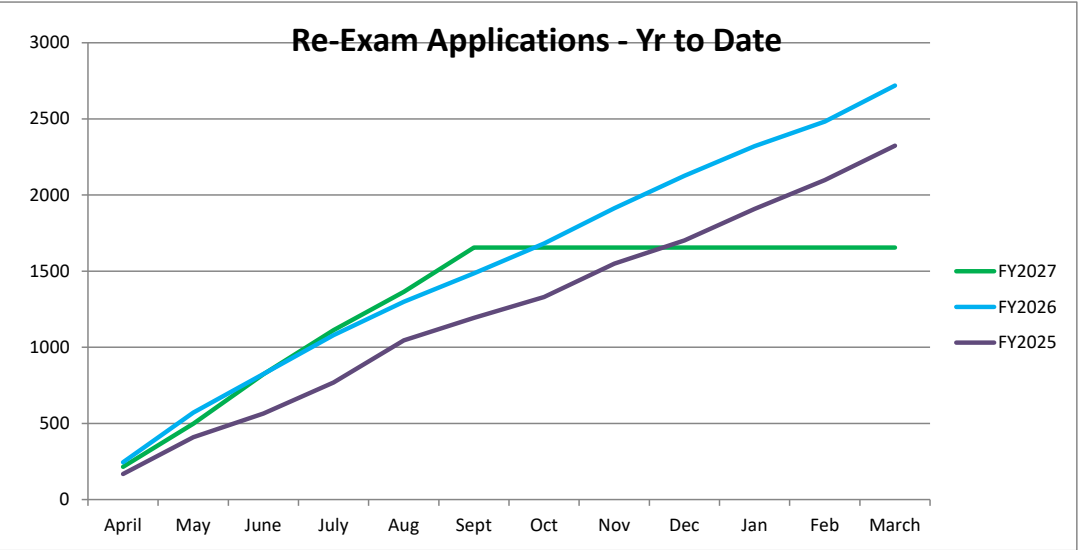
NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Exam Applications					
Re-Ex	2027	2026	2025	2024	2023
Mth	#	#	#	#	#
April	215	245	168	168	131
May	283	327	241	208	178
June	325	252	156	262	172
July	290	256	204	222	187
Aug	251	219	276	285	187
Sept	291	186	148	242	140
Oct	0	196	137	269	149
Nov	0	232	220	147	169
Dec	0	214	152	119	142
Jan	0	194	207	227	156
Feb	0	162	189	154	141
March	0	236	226	111	192

Avg	276	227	194	201	162
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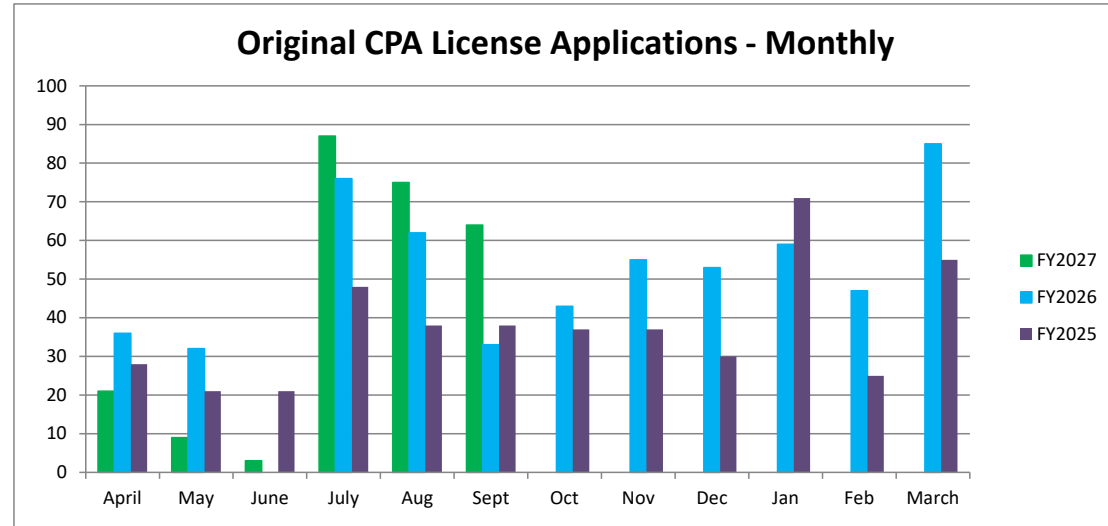


Exam Applications					
Re-Ex	2027	2026	2025	2024	2023
Mth	Sum	Sum	Sum	Sum	Sum
April	215	245	168	168	131
May	498	572	409	376	309
June	823	824	565	638	481
July	1113	1080	769	860	668
Aug	1364	1299	1045	1145	855
Sept	1655	1485	1193	1387	995
Oct	1655	1681	1330	1656	1144
Nov	1655	1913	1550	1803	1313
Dec	1655	2127	1702	1922	1455
Jan	1655	2321	1909	2149	1611
Feb	1655	2483	2098	2303	1752
March	1655	2719	2324	2414	1944

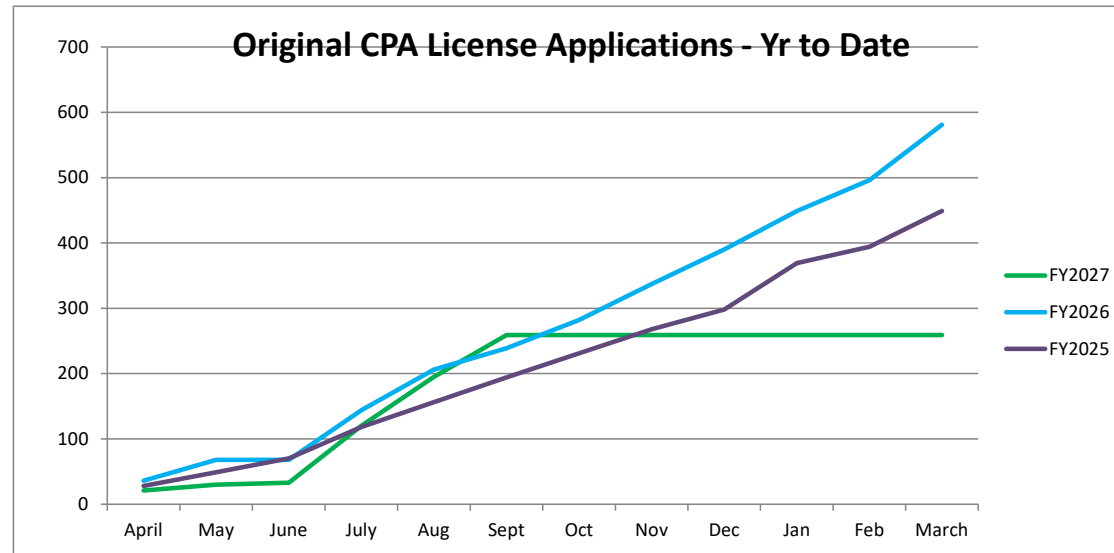


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

License Applications					
OrgL	2027	2026	2025	2024	2023
Mth	#	#	#	#	#
April	21	36	28	47	44
May	9	32	21	27	39
June	3	0	21	20	22
July	87	76	48	62	50
Aug	75	62	38	52	57
Sept	64	33	38	33	30
Oct	0	43	37	61	34
Nov	0	55	37	62	47
Dec	0	53	30	41	38
Jan	0	59	71	43	44
Feb	0	47	25	64	32
March	0	85	55	28	40
Avg	43	48	37	45	40

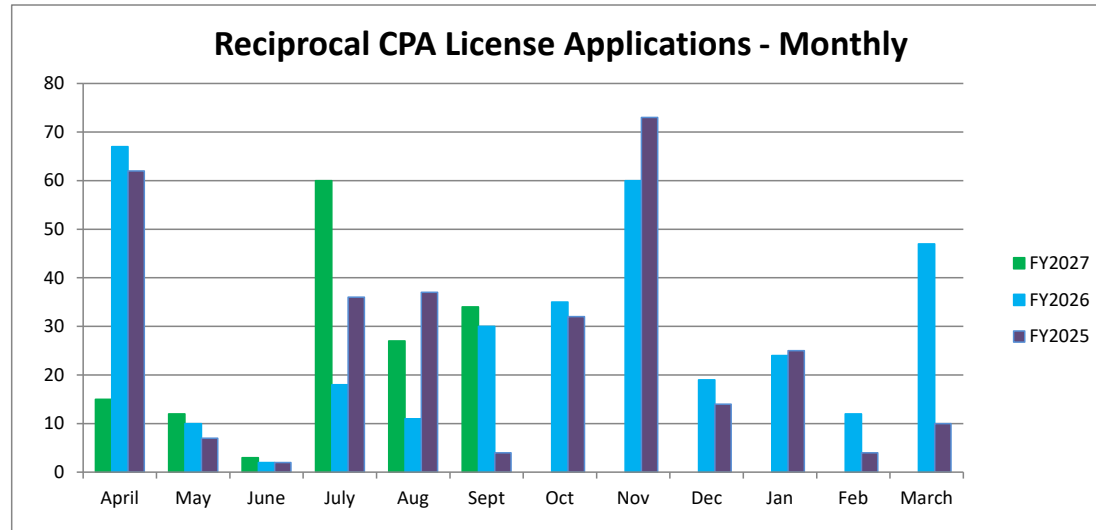


License Applications					
OrgL	2027	2026	2025	2024	2023
Mth	Sum	Sum	Sum	Sum	Sum
April	21	36	28	47	44
May	30	68	49	74	83
June	33	68	70	94	105
July	120	144	118	156	155
Aug	195	206	156	208	212
Sept	259	239	194	241	242
Oct	259	282	231	302	276
Nov	259	337	268	364	323
Dec	259	390	298	405	361
Jan	259	449	369	448	405
Feb	259	496	394	512	437
March	259	581	449	540	477

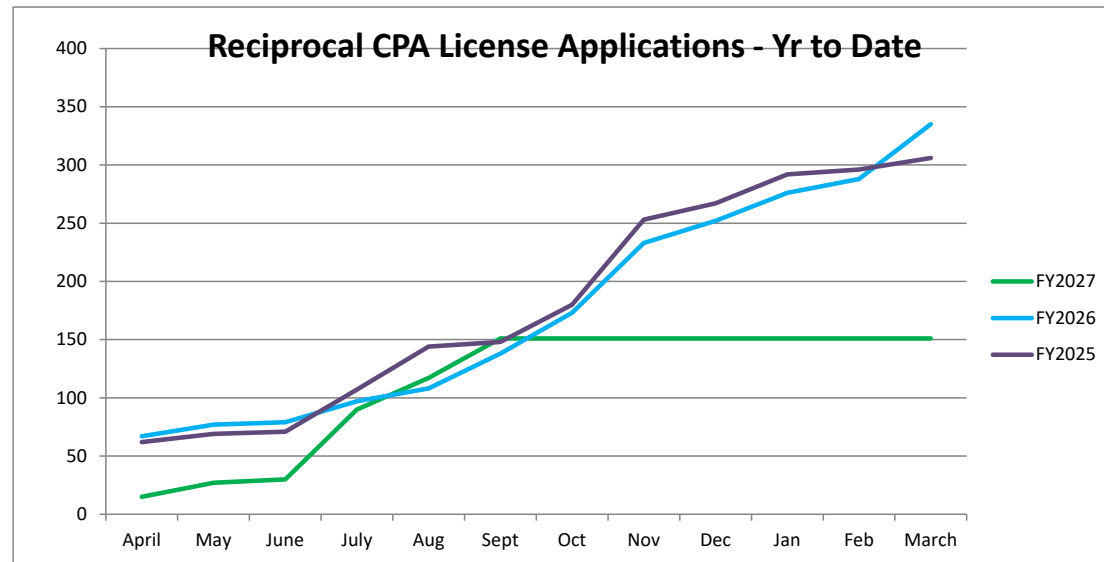


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

License Applications					
Recp	2027	2026	2025	2024	2023
Mth	#	#	#	#	#
April	15	67	62	64	81
May	12	10	7	5	8
June	3	2	2	2	3
July	60	18	36	39	50
Aug	27	11	37	36	24
Sept	34	30	4	2	1
Oct	0	35	32	32	57
Nov	0	60	73	55	67
Dec	0	19	14	21	15
Jan	0	24	25	22	30
Feb	0	12	4	12	9
March	0	47	10	4	11
Avg	25	28	26	25	30

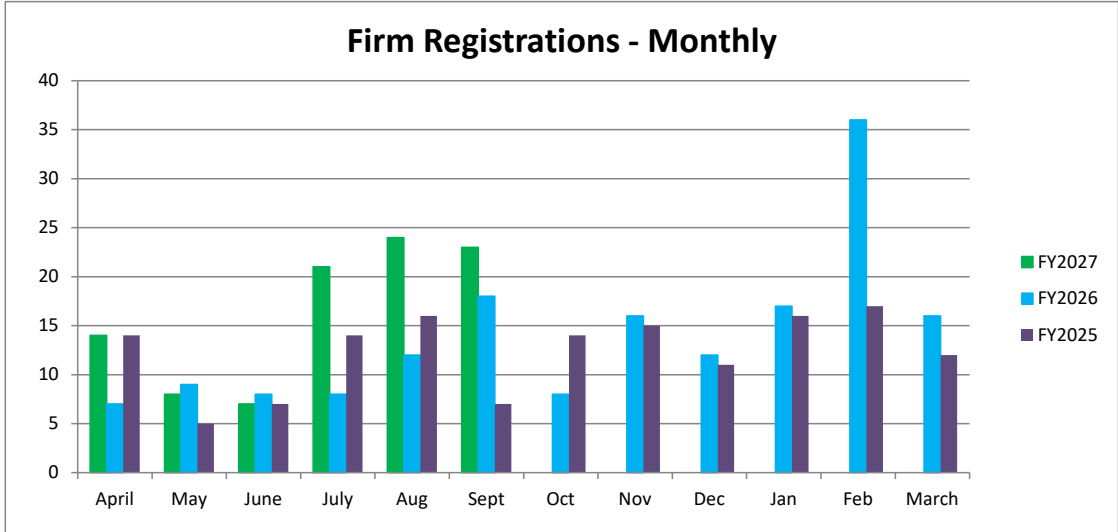


License Applications					
Recp	2027	2026	2025	2024	2023
Mth	Sum	Sum	Sum	Sum	Sum
April	15	67	62	64	81
May	27	77	69	69	89
June	30	79	71	71	92
July	90	97	107	110	142
Aug	117	108	144	146	166
Sept	151	138	148	148	167
Oct	151	173	180	180	224
Nov	151	233	253	235	291
Dec	151	252	267	256	306
Jan	151	276	292	278	336
Feb	151	288	296	290	345
March	151	335	306	294	356

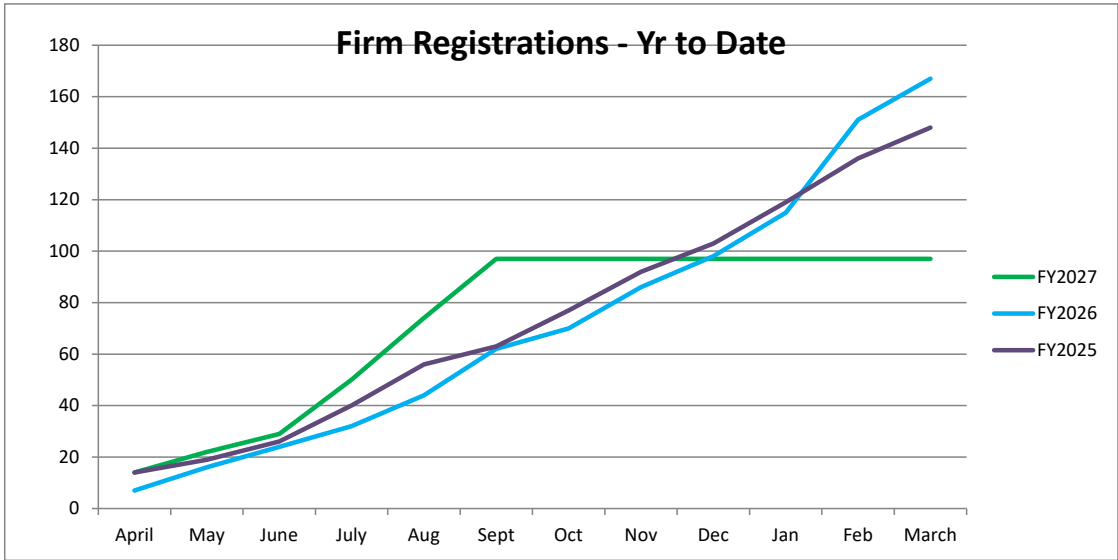


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Firm Registration					
Firm	2027	2026	2025	2024	2023
Mth	#	#	#	#	#
April	14	7	14	6	7
May	8	9	5	2	4
June	7	8	7	4	11
July	21	8	14	13	15
Aug	24	12	16	14	10
Sept	23	18	7	5	6
Oct	0	8	14	11	4
Nov	0	16	15	5	12
Dec	0	12	11	18	25
Jan	0	17	16	5	15
Feb	0	36	17	22	7
March	0	16	12	5	8
Avg	16	14	12	9	10

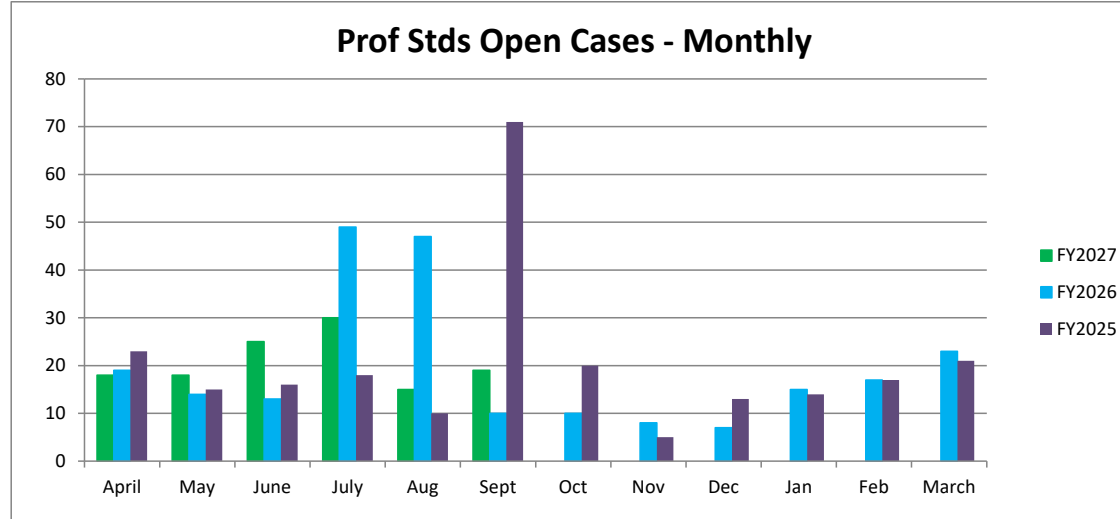


Firm Registration					
Firm	2027	2026	2025	2024	2023
Mth	Sum	Sum	Sum	Sum	Sum
April	14	7	14	6	7
May	22	16	19	8	11
June	29	24	26	12	22
July	50	32	40	25	37
Aug	74	44	56	39	47
Sept	97	62	63	44	53
Oct	97	70	77	55	57
Nov	97	86	92	60	69
Dec	97	98	103	78	94
Jan	97	115	119	83	109
Feb	97	151	136	105	116
March	97	167	148	110	124

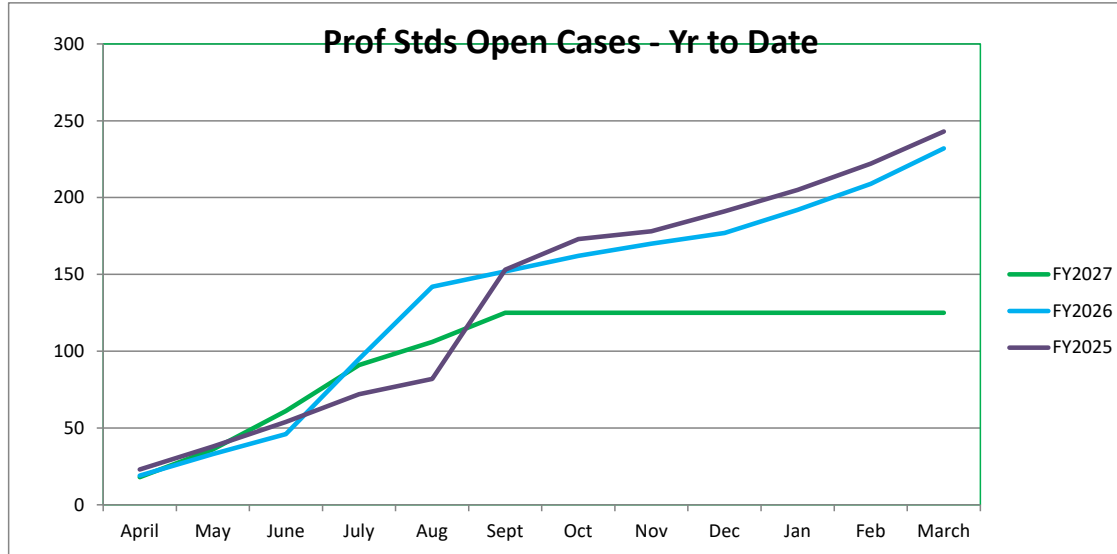


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Prf Stds Cases					
Open	2027	2026	2025	2024	2023
Mth	#	#	#	#	#
April	18	19	23	22	21
May	18	14	15	9	21
June	25	13	16	12	35
July	30	49	18	25	25
Aug	15	47	10	38	35
Sept	19	10	71	11	24
Oct	0	10	20	9	24
Nov	0	8	5	18	7
Dec	0	7	13	15	23
Jan	0	15	14	11	14
Feb	0	17	17	19	12
March	0	23	21	17	41
Avg	21	19	20	17	24



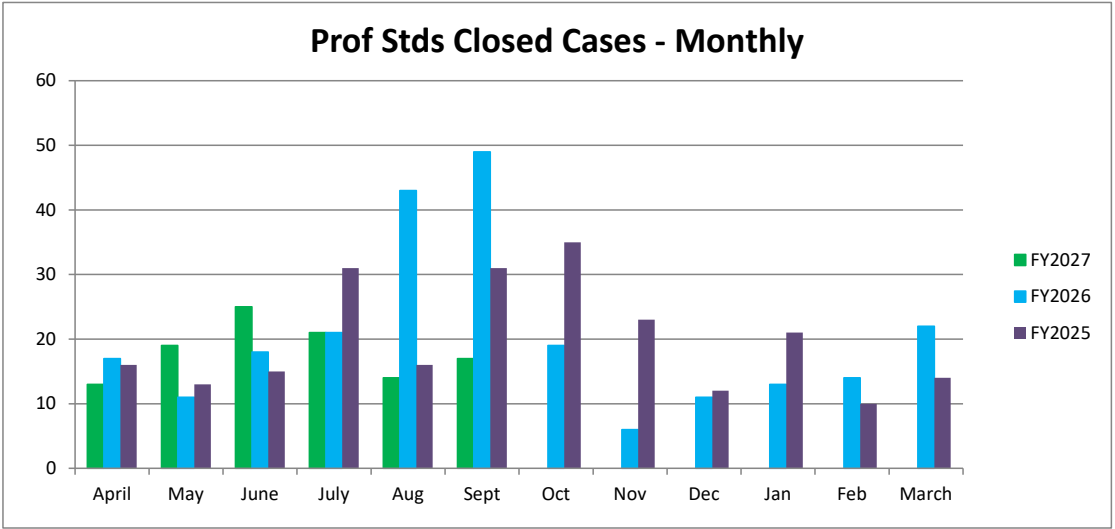
Prf Stds Cases					
Open	2027	2026	2025	2024	2023
Mth	Sum	Sum	Sum	Sum	Sum
April	18	19	23	22	21
May	36	33	38	31	42
June	61	46	54	43	77
July	91	95	72	68	102
Aug	106	142	82	106	137
Sept	125	152	153	117	161
Oct	125	162	173	126	185
Nov	125	170	178	144	192
Dec	125	177	191	159	215
Jan	125	192	205	170	229
Feb	125	209	222	189	241
March	125	232	243	206	282



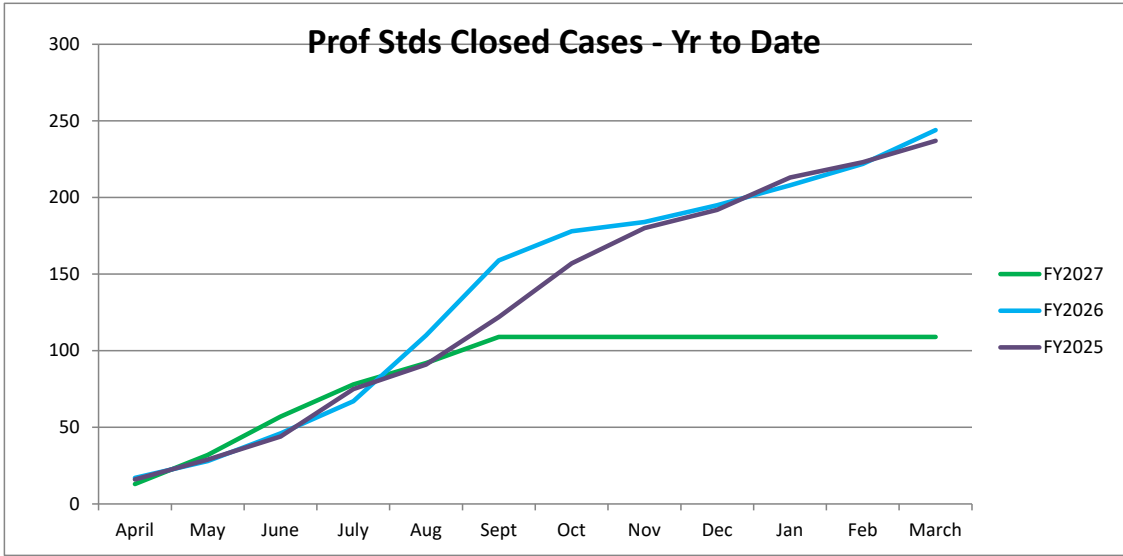
NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Prf Stds Cases					
Closed	2027	2026	2025	2024	2023
Mth	#	#	#	#	#
April	13	17	16	30	38
May	19	11	13	20	19
June	25	18	15	16	15
July	21	21	31	36	19
Aug	14	43	16	21	21
Sept	17	49	31	20	21
Oct	0	19	35	25	12
Nov	0	6	23	13	19
Dec	0	11	12	15	33
Jan	0	13	21	15	22
Feb	0	14	10	22	21
March	0	22	14	9	25

Avg	18	20	20	20	22
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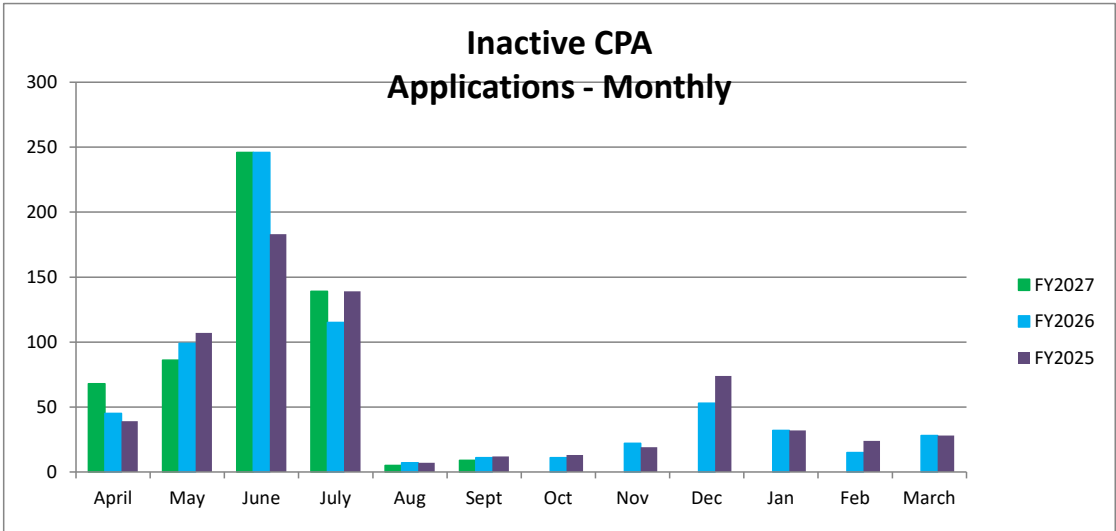


Prf Stds Cases					
Closed	2027	2026	2025	2024	2023
Mth	Sum	Sum	Sum	Sum	Sum
April	13	17	16	30	38
May	32	28	29	50	57
June	57	46	44	66	72
July	78	67	75	102	91
Aug	92	110	91	123	112
Sept	109	159	122	143	133
Oct	109	178	157	168	145
Nov	109	184	180	181	164
Dec	109	195	192	196	197
Jan	109	208	213	211	219
Feb	109	222	223	233	240
March	109	244	237	242	265

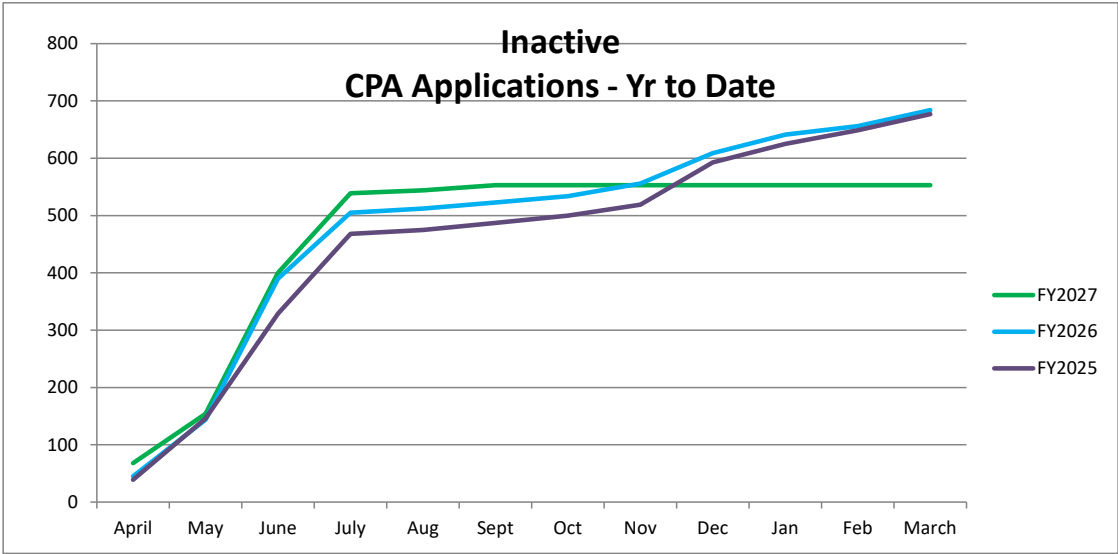


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Inactive Applications					
InAct	2027	2026	2025	2024	2023
Mth	#	#	#	#	#
April	68	45	39	49	30
May	86	99	107	114	67
June	246	246	183	227	309
July	139	115	139	98	98
Aug	5	7	7	21	14
Sept	9	11	12	9	7
Oct	0	11	13	19	9
Nov	0	22	19	15	25
Dec	0	53	74	45	52
Jan	0	32	32	45	78
Feb	0	15	24	15	18
March	0	28	28	18	19
Avg	92	57	56	56	61

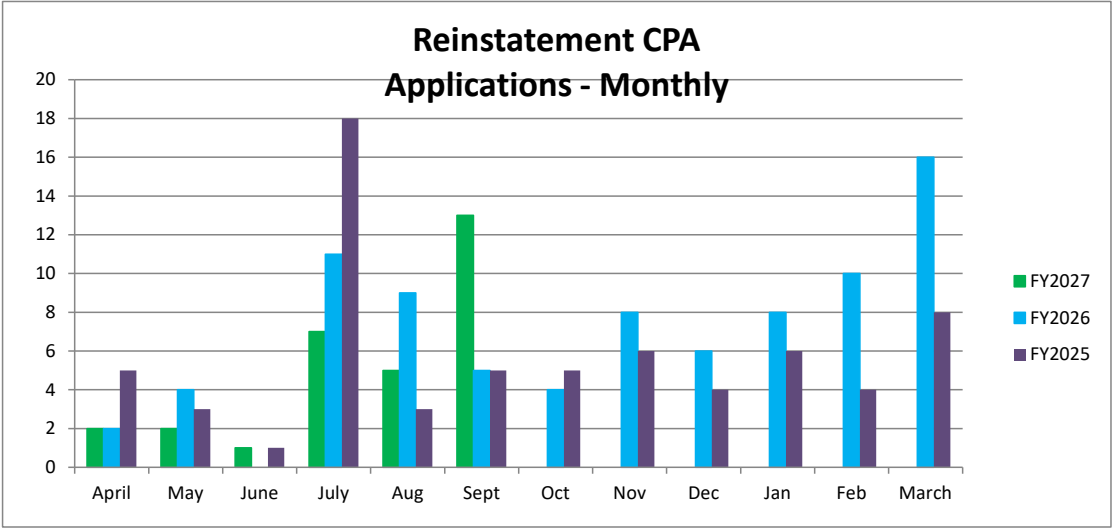


Inactive Applications					
InAct	2027	2026	2025	2024	2023
Mth	Sum	Sum	Sum	Sum	Sum
April	68	45	39	49	30
May	154	144	146	163	97
June	400	390	329	390	406
July	539	505	468	488	504
Aug	544	512	475	509	518
Sept	553	523	487	518	525
Oct	553	534	500	537	534
Nov	553	556	519	552	559
Dec	553	609	593	597	611
Jan	553	641	625	642	689
Feb	553	656	649	657	707
March	553	684	677	675	726

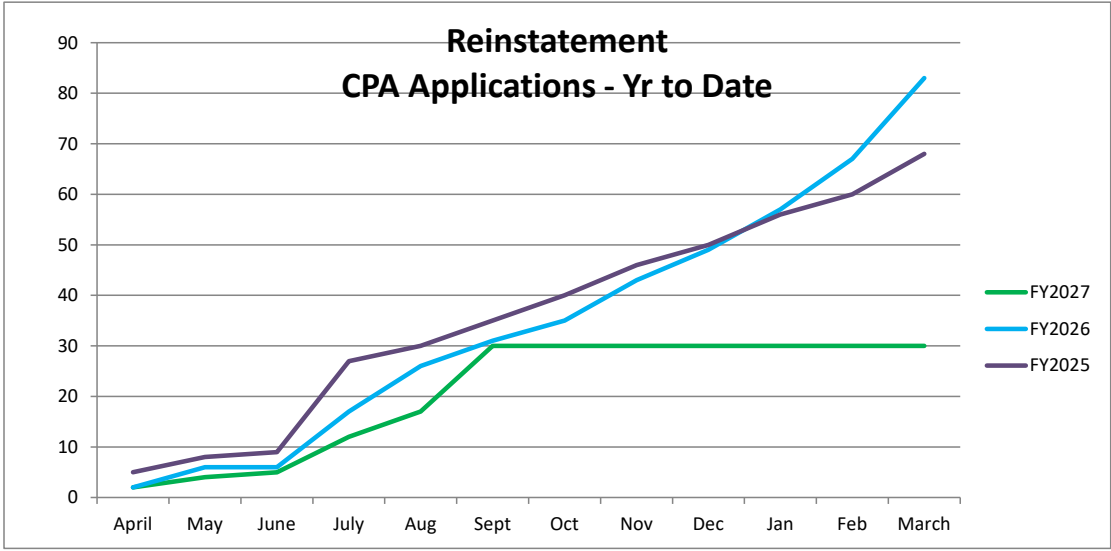


NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Reinstatement Applications					
Re-Inst	2027	2026	2025	2024	2023
Mth	#	#	#	#	#
April	2	2	5	8	8
May	2	4	3	3	6
June	1	0	1	2	3
July	7	11	18	15	12
Aug	5	9	3	3	8
Sept	13	5	5	2	6
Oct	0	4	5	8	5
Nov	0	8	6	3	5
Dec	0	6	4	4	5
Jan	0	8	6	14	7
Feb	0	10	4	7	3
March	0	16	8	5	4
Avg	5	7	6	6	6



Reinstatement Applications					
Re-Inst	2027	2026	2025	2024	2023
Mth	Sum	Sum	Sum	Sum	Sum
April	2	2	5	8	8
May	4	6	8	11	14
June	5	6	9	13	17
July	12	17	27	28	29
Aug	17	26	30	31	37
Sept	30	31	35	33	43
Oct	30	35	40	41	48
Nov	30	43	46	44	53
Dec	30	49	50	48	58
Jan	30	57	56	62	65
Feb	30	67	60	69	68
March	30	83	68	74	72



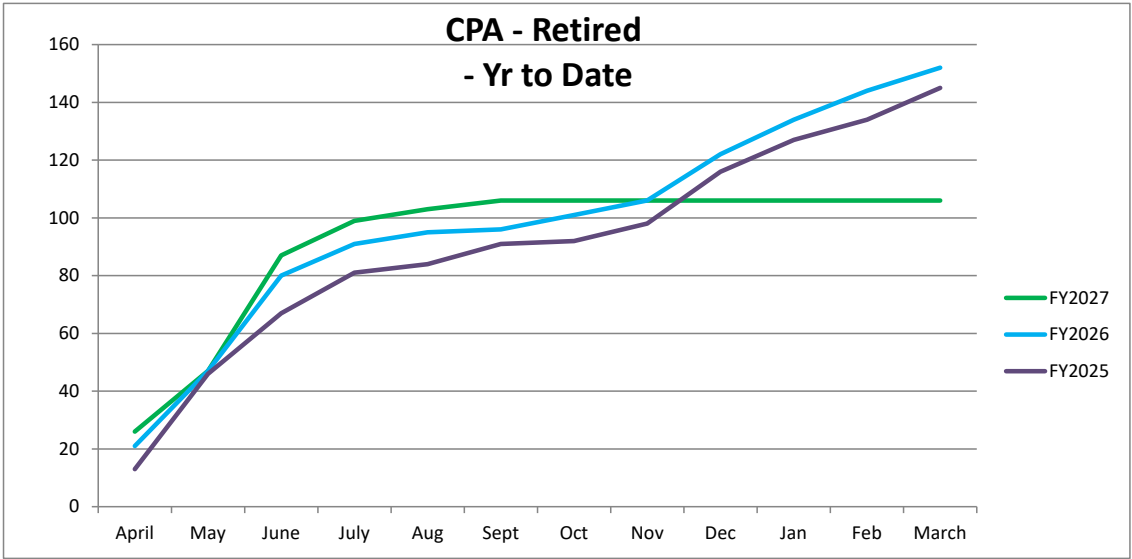
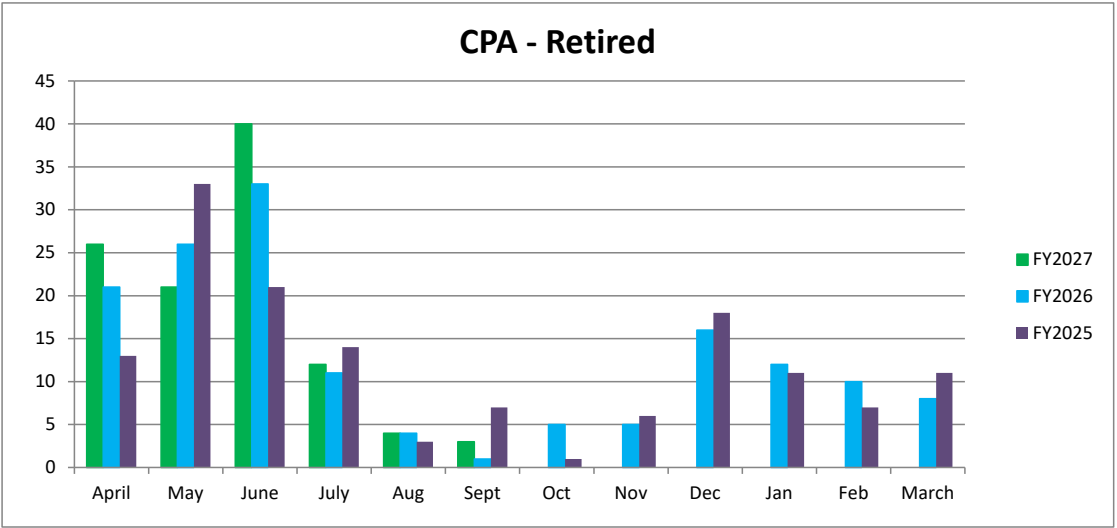
NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

CPA-Retired					
Count	2027	2026	2025	2024	2023
Mth	#	#	#	#	#
April	26	21	13	0	0
May	21	26	33	0	0
June	40	33	21	0	0
July	12	11	14	0	0
Aug	4	4	3	0	0
Sept	3	1	7	1	0
Oct	0	5	1	16	0
Nov	0	5	6	18	0
Dec	0	16	18	27	0
Jan	0	12	11	23	0
Feb	0	10	7	15	0
March	0	8	11	9	0

Avg	18	13	21	9	0
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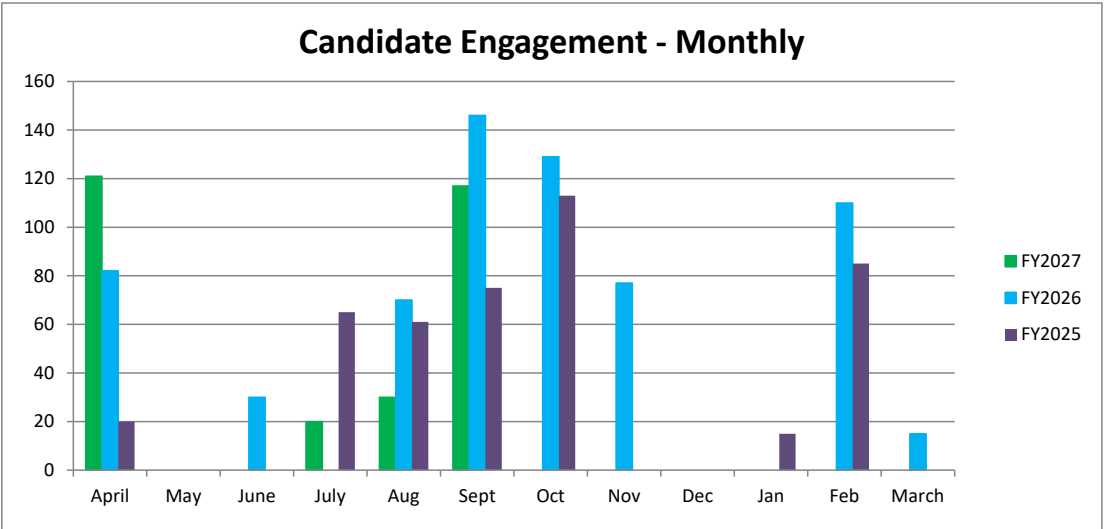
Began Sept 2023

CPA Retired					
Count	2027	2026	2025	2024	2023
Mth	Sum	Sum	Sum	Sum	Sum
April	26	21	13	0	0
May	47	47	46	0	0
June	87	80	67	0	0
July	99	91	81	0	0
Aug	103	95	84	0	0
Sept	106	96	91	1	0
Oct	106	101	92	17	0
Nov	106	106	98	35	0
Dec	106	122	116	62	0
Jan	106	134	127	85	0
Feb	106	144	134	100	0
March	106	152	145	109	0



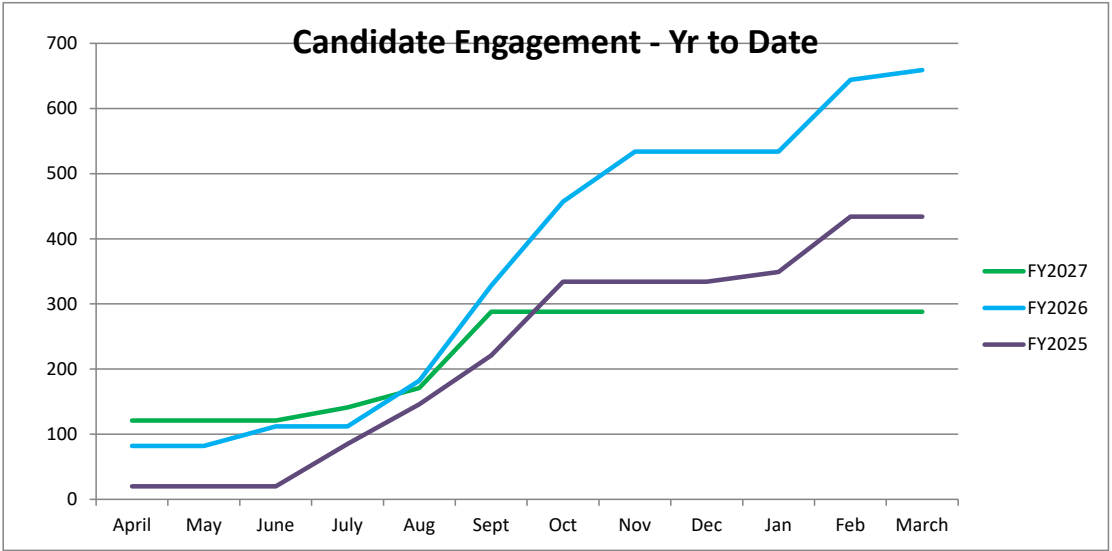
NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Candidate Engagement*					
Count	2027	2026	2025	2024	2023
Mth	#	#	#	#	#
April	121	82	20	74	0
May	0	0	0	0	0
June	0	30	0	27	0
July	20	0	65	0	0
Aug	30	70	61	10	15
Sept	117	146	75	67	130
Oct	0	129	113	281	139
Nov	0	77	0	37	53
Dec	0	0	0	0	0
Jan	0	0	15	46	0
Feb	0	110	85	77	70
March	0	15	0	0	61
Avg	48	55	36	77	39



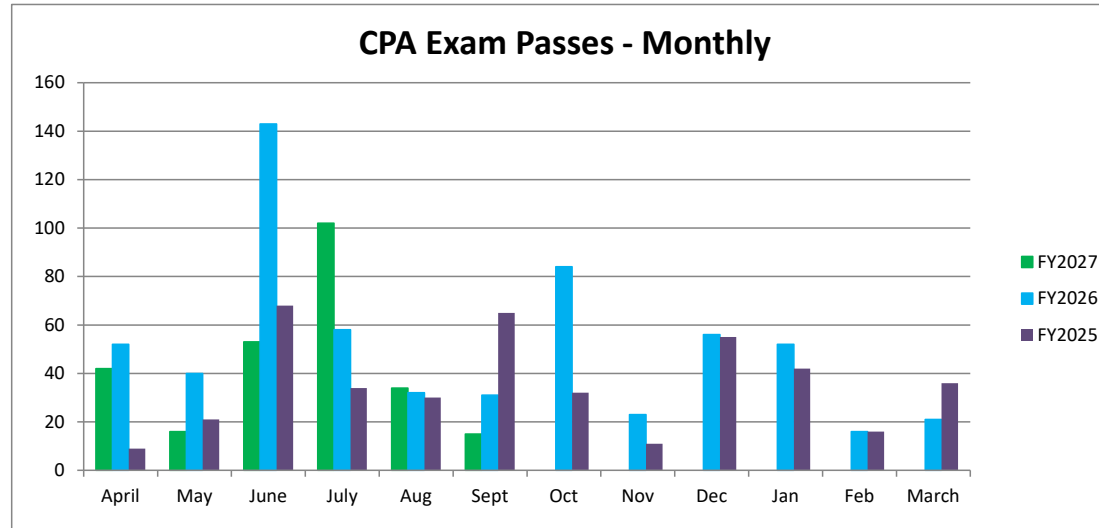
* Candidate Presentations as scheduled in concert with needs of various campuses, not including instructors and staff
Started tracking 8/22

Candidate Engagement					
Count	2027	2026	2025	2024	2023
Mth	Sum	Sum	Sum	Sum	Sum
April	121	82	20	74	0
May	121	82	20	74	0
June	121	112	20	101	0
July	141	112	85	101	0
Aug	171	182	146	111	15
Sept	288	328	221	178	145
Oct	288	457	334	459	284
Nov	288	534	334	496	337
Dec	288	534	334	496	337
Jan	288	534	349	542	337
Feb	288	644	434	619	407
March	288	659	434	619	468



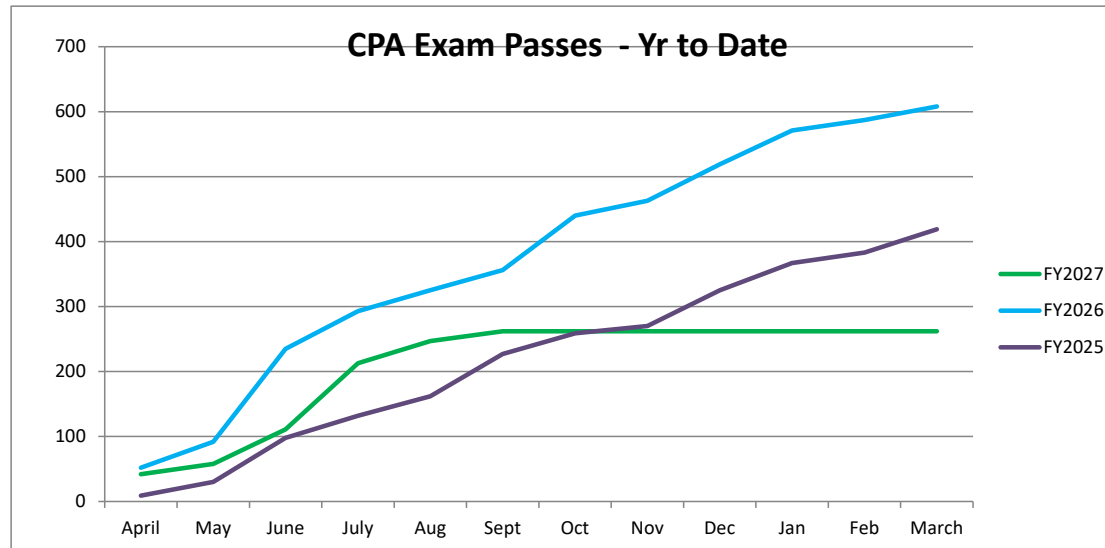
NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Exam Passes					
Count	2027	2026	2025	2024	2023
Mth	#	#	#	#	#
April	42	52	9	13	12
May	16	40	21	31	26
June	53	143	68	68	46
July	102	58	34	43	29
Aug	34	32	30	49	51
Sept	15	31	65	72	51
Oct	0	84	32	41	30
Nov	0	23	11	35	36
Dec	0	56	55	86	48
Jan	0	52	42	8	35
Feb	0	16	16	18	21
March	0	21	36	30	32
Avg	44	51	35	41	35



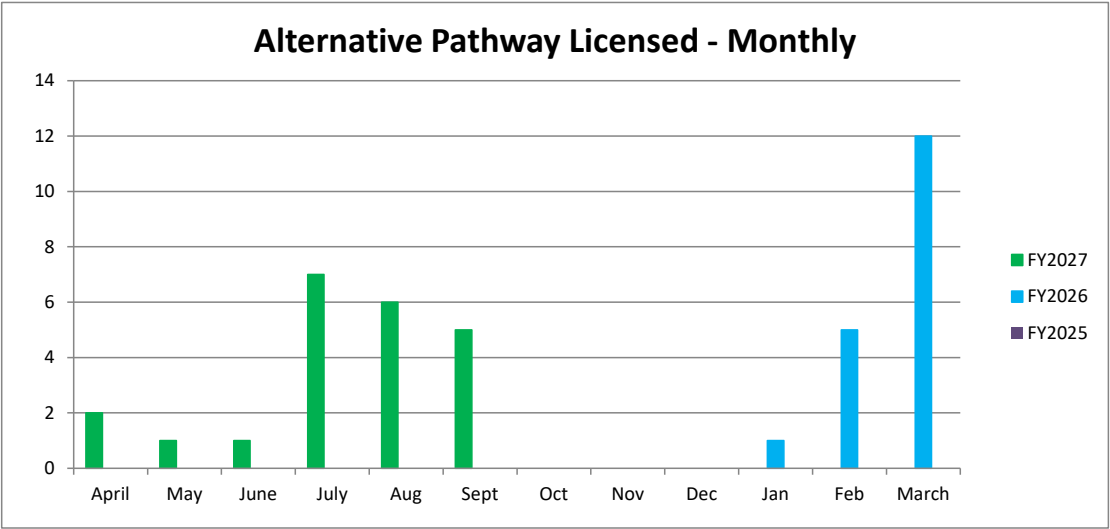
These results run approximately 2 months in arrears due to timing of score releases

Exam Passes					
Count	2027	2026	2025	2024	2023
Mth	Sum	Sum	Sum	Sum	Sum
April	42	52	9	13	12
May	58	92	30	44	38
June	111	235	98	112	84
July	213	293	132	155	113
Aug	247	325	162	204	164
Sept	262	356	227	276	215
Oct	262	440	259	317	245
Nov	262	463	270	352	281
Dec	262	519	325	438	329
Jan	262	571	367	446	364
Feb	262	587	383	464	385
March	262	608	419	494	417



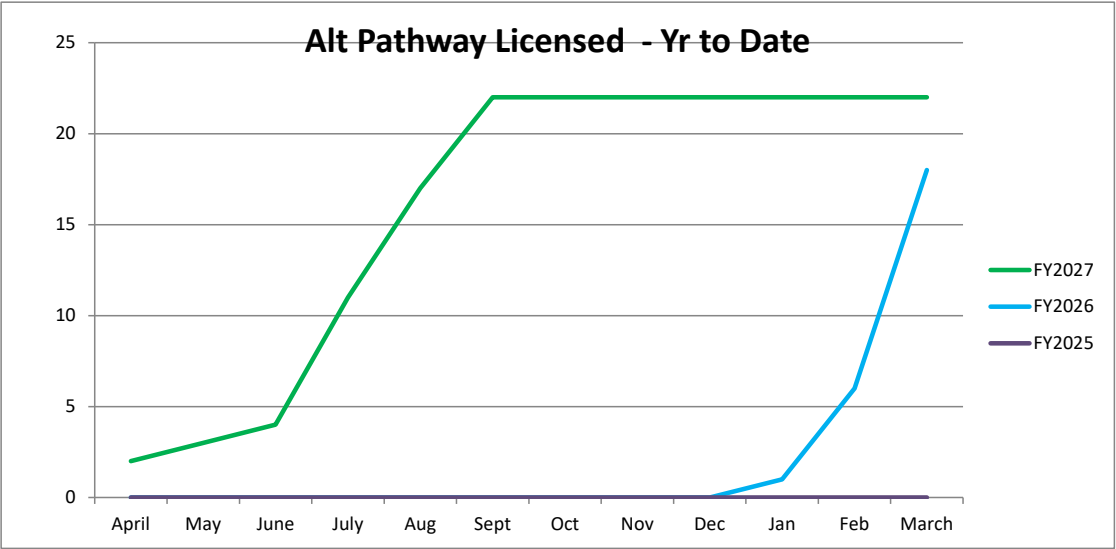
NC State Board of CPA Examiners Monthly and Year-to-Date Operational Metrics

Alternative Pathway					
Count	2027	2026	2025	2024	2023
Mth	#	#	#	#	#
April	2	0	0	0	0
May	1	0	0	0	0
June	1	0	0	0	0
July	7	0	0	0	0
Aug	6	0	0	0	0
Sept	5	0	0	0	0
Oct	0	0	0	0	0
Nov	0	0	0	0	0
Dec	0	0	0	0	0
Jan	0	1	0	0	0
Feb	0	5	0	0	0
March	0	12	0	0	0
Avg	4	6	0	0	0



Alternative Pathway became available January 1, 2026

Alternative Pathway					
Count	2027	2026	2025	2024	2023
Mth	Sum	Sum	Sum	Sum	Sum
April	2	0	0	0	0
May	3	0	0	0	0
June	4	0	0	0	0
July	11	0	0	0	0
Aug	17	0	0	0	0
Sept	22	0	0	0	0
Oct	22	0	0	0	0
Nov	22	0	0	0	0
Dec	22	0	0	0	0
Jan	22	1	0	0	0
Feb	22	6	0	0	0
March	22	18	0	0	0



Exam Applications			Certificate Applications			CPA Firm Registrations		Professional Stds Cases					Inactive		Reinstatement		CPA - Retired		Candidate Eng		Exam Passes		Pathway	
Month	Initial	Re-Exam	Month	Original	Reciprocal	Month	Total	Month	Begin Bal	Open	Closed	End Bal	Month	Total	Month	Total	Month	Total	Month	Total	Month	Total	Month	Total
Jan-15	107	130	Jan-15	96	51	Jan-15	18	Jan-15	202	66	54	214	Jan-15	47	Jan-15	13	Jan-15	0	Jan-15	0	Jan-15	0	Jan-15	0
Feb-15	62	110	Feb-15	64	16	Feb-15	20	Feb-15	214	22	40	196	Feb-15	13	Feb-15	11	Feb-15	0	Feb-15	0	Feb-15	0	Feb-15	0
Mar-15	82	227	Mar-15	48	4	Mar-15	12	Mar-15	196	40	38	198	Mar-15	18	Mar-15	5	Mar-15	0	Mar-15	0	Mar-15	0	Mar-15	0
Apr-15	97	180	Apr-15	48	61	Apr-15	18	Apr-15	198	7	38	167	Apr-15	29	Apr-15	12	Apr-15	0	Apr-15	0	Apr-15	0	Apr-15	0
May-15	78	151	May-15	40	11	May-15	11	May-15	167	26	18	175	May-15	73	May-15	5	May-15	0	May-15	0	May-15	0	May-15	0
Jun-15	77	312	Jun-15	0	4	Jun-15	17	Jun-15	175	6	21	160	Jun-15	126	Jun-15	0	Jun-15	0	Jun-15	0	Jun-15	0	Jun-15	0
Jul-15	66	178	Jul-15	60	54	Jul-15	13	Jul-15	160	10	32	138	Jul-15	90	Jul-15	9	Jul-15	0	Jul-15	0	Jul-15	0	Jul-15	0
Aug-15	52	155	Aug-15	100	21	Aug-15	11	Aug-15	138	31	27	142	Aug-15	6	Aug-15	15	Aug-15	0	Aug-15	0	Aug-15	0	Aug-15	0
Sep-15	51	296	Sep-15	44	5	Sep-15	25	Sep-15	142	27	33	136	Sep-15	7	Sep-15	3	Sep-15	0	Sep-15	0	Sep-15	0	Sep-15	0
Oct-15	64	154	Oct-15	74	70	Oct-15	13	Oct-15	136	53	32	157	Oct-15	21	Oct-15	8	Oct-15	0	Oct-15	0	Oct-15	0	Oct-15	0
Nov-15	62	151	Nov-15	45	27	Nov-15	14	Nov-15	157	26	25	158	Nov-15	25	Nov-15	10	Nov-15	0	Nov-15	0	Nov-15	0	Nov-15	0
Dec-15	139	276	Dec-15	0	2	Dec-15	22	Dec-15	158	9	24	143	Dec-15	35	Dec-15	5	Dec-15	0	Dec-15	0	Dec-15	0	Dec-15	0
Jan-16	121	139	Jan-16	133	36	Jan-16	28	Jan-16	143	12	17	138	Jan-16	42	Jan-16	22	Jan-16	0	Jan-16	0	Jan-16	0	Jan-16	0
Feb-16	101	141	Feb-16	68	12	Feb-16	16	Feb-16	138	17	21	134	Feb-16	17	Feb-16	9	Feb-16	0	Feb-16	0	Feb-16	0	Feb-16	0
Mar-16	92	305	Mar-16	43	3	Mar-16	17	Mar-16	134	34	19	149	Mar-16	19	Mar-16	9	Mar-16	0	Mar-16	0	Mar-16	0	Mar-16	0
Apr-16	97	191	Apr-16	60	69	Apr-16	3	Apr-16	149	27	31	145	Apr-16	38	Apr-16	12	Apr-16	0	Apr-16	0	Apr-16	0	Apr-16	0
May-16	85	203	May-16	42	18	May-16	14	May-16	145	16	23	138	May-16	63	May-16	12	May-16	0	May-16	0	May-16	0	May-16	0
Jun-16	110	266	Jun-16	0	2	Jun-16	8	Jun-16	138	33	20	151	Jun-16	150	Jun-16	0	Jun-16	0	Jun-16	0	Jun-16	0	Jun-16	0
Jul-16	74	204	Jul-16	96	53	Jul-16	6	Jul-16	151	17	42	126	Jul-16	60	Jul-16	17	Jul-16	0	Jul-16	0	Jul-16	0	Jul-16	0
Aug-16	85	237	Aug-16	36	8	Aug-16	14	Aug-16	126	68	27	167	Aug-16	14	Aug-16	6	Aug-16	0	Aug-16	0	Aug-16	0	Aug-16	0
Sep-16	83	297	Sep-16	42	4	Sep-16	8	Sep-16	167	65	27	205	Sep-16	6	Sep-16	6	Sep-16	0	Sep-16	0	Sep-16	0	Sep-16	0
Oct-16	60	177	Oct-16	56	82	Oct-16	9	Oct-16	205	53	53	205	Oct-16	12	Oct-16	16	Oct-16	0	Oct-16	0	Oct-16	0	Oct-16	0
Nov-16	104	183	Nov-16	72	32	Nov-16	14	Nov-16	205	22	72	155	Nov-16	27	Nov-16	8	Nov-16	0	Nov-16	0	Nov-16	0	Nov-16	0
Dec-16	115	276	Dec-16	0	4	Dec-16	30	Dec-16	155	7	26	136	Dec-16	59	Dec-16	4	Dec-16	0	Dec-16	0	Dec-16	0	Dec-16	0
Jan-17	129	189	Jan-17	108	34	Jan-17	24	Jan-17	136	35	49	122	Jan-17	34	Jan-17	11	Jan-17	0	Jan-17	0	Jan-17	0	Jan-17	0
Feb-17	58	130	Feb-17	66	17	Feb-17	18	Feb-17	122	17	30	109	Feb-17	16	Feb-17	5	Feb-17	0	Feb-17	0	Feb-17	0	Feb-17	0
Mar-17	67	276	Mar-17	70	12	Mar-17	19	Mar-17	109	16	22	103	Mar-17	24	Mar-17	13	Mar-17	0	Mar-17	0	Mar-17	0	Mar-17	0
Apr-17	55	178	Apr-17	32	68	Apr-17	7	Apr-17	103	30	25	108	Apr-17	50	Apr-17	5	Apr-17	0	Apr-17	0	Apr-17	0	Apr-17	0
May-17	58	182	May-17	51	9	May-17	12	May-17	108	24	16	116	May-17	89	May-17	11	May-17	0	May-17	0	May-17	0	May-17	0
Jun-17	57	159	Jun-17	0	1	Jun-17	16	Jun-17	116	5	18	103	Jun-17	169	Jun-17	0	Jun-17	0	Jun-17	0	Jun-17	0	Jun-17	0
Jul-17	38	146	Jul-17	68	58	Jul-17	19	Jul-17	103	36	16	123	Jul-17	90	Jul-17	18	Jul-17	0	Jul-17	0	Jul-17	0	Jul-17	0
Aug-17	50	187	Aug-17	39	4	Aug-17	22	Aug-17	123	65	29	159	Aug-17	6	Aug-17	11	Aug-17	0	Aug-17	0	Aug-17	0	Aug-17	0
Sep-17	59	267	Sep-17	42	2	Sep-17	14	Sep-17	159	29	42	146	Sep-17	10	Sep-17	10	Sep-17	0	Sep-17	0	Sep-17	0	Sep-17	0
Oct-17	47	196	Oct-17	62	93	Oct-17	23	Oct-17	146	24	17	153	Oct-17	24	Oct-17	4	Oct-17	0	Oct-17	0	Oct-17	0	Oct-17	0
Nov-17	79	126	Nov-17	46	25	Nov-17	15	Nov-17	153	7	18	142	Nov-17	26	Nov-17	2	Nov-17	0	Nov-17	0	Nov-17	0	Nov-17	0
Dec-17	79	154	Dec-17	0	24	Dec-17	15	Dec-17	142	6	23	125	Dec-17	40	Dec-17	10	Dec-17	0	Dec-17	0	Dec-17	0	Dec-17	0
Jan-18	131	178	Jan-18	117	12	Jan-18	30	Jan-18	125	18	15	128	Jan-18	47	Jan-18	4	Jan-18	0	Jan-18	0	Jan-18	0	Jan-18	0
Feb-18	39	107	Feb-18	73	20	Feb-18	18	Feb-18	128	16	11	133	Feb-18	14	Feb-18	14	Feb-18	0	Feb-18	0	Feb-18	0	Feb-18	0
Mar-18	66	236	Mar-18	36	5	Mar-18	10	Mar-18	133	14	14	133	Mar-18	8	Mar-18	6	Mar-18	0	Mar-18	0	Mar-18	0	Mar-18	0
Apr-18	70	211	Apr-18	32	52	Apr-18	12	Apr-18	133	27	16	144	Apr-18	50	Apr-18	7	Apr-18	0	Apr-18	0	Apr-18	0	Apr-18	0
May-18	77	136	May-18	61	13	May-18	13	May-18	144	95	44	195	May-18	73	May-18	7	May-18	0	May-18	0	May-18	0	May-18	0
Jun-18	61	149	Jun-18	0	0	Jun-18	7	Jun-18	195	61	68	188	Jun-18	194	Jun-18	0	Jun-18	0	Jun-18	0	Jun-18	0	Jun-18	0
Jul-18	66	235	Jul-18	57	59	Jul-18	3	Jul-18	188	62	54	196	Jul-18	67	Jul-18	8	Jul-18	0	Jul-18	0	Jul-18	0	Jul-18	0
Aug-18	62	136	Aug-18	41	4	Aug-18	23	Aug-18	196	58	63	191	Aug-18	17	Aug-18	8	Aug-18	0	Aug-18	0	Aug-18	0	Aug-18	0
Sep-18	48	218	Sep-18	44	3	Sep-18	7	Sep-18	191	34	49	176	Sep-18	3	Sep-18	7	Sep-18	0	Sep-18	0	Sep-18	0	Sep-18	0
Oct-18	84	175	Oct-18	77	113	Oct-18	10	Oct-18	176	12	45	143	Oct-18	13	Oct-18	11	Oct-18	0	Oct-18	0	Oct-18	0	Oct-18	0
Nov-18	82	116	Nov-18	70	42	Nov-18	9	Nov-18	143	5	42	106	Nov-18	15	Nov-18	11	Nov-18	0	Nov-18	0	Nov-18	0	Nov-18	0
Dec-18	81	133	Dec-18	2	35	Dec-18	11	Dec-18	106	6	15	97	Dec-18	38	Dec-18	6	Dec-18	0	Dec-18	0	Dec-18	0	Dec-18	0
Jan-19	91	145	Jan-19	108	33	Jan-19	21	Jan-19	97	33	20	110	Jan-19	52	Jan-19	10	Jan-19	0	Jan-19	0	Jan-19	0	Jan-19	0
Feb-19	74	124	Feb-19	57	10	Feb-19	22	Feb-19	110	43	22	131	Feb-19	15	Feb-19	8	Feb-19	0	Feb-19	0	Feb-19	0	Feb-19	0
Mar-19	45	190	Mar-19	35	7	Mar-19	12	Mar-19	131	18	21	128	Mar-19	16	Mar-19	7	Mar-19	0	Mar-19	0	Mar-19	0	Mar-19	0
Apr-19	61	195	Apr-19	42	70	Apr-19	7	Apr-19	128	28	30	126	Apr-19	30	Apr-19	3	Apr-19	0	Apr-19	0	Apr-19	0	Apr-19	0
May-19	70	196	May-19	37	9	May-19	14	May-19	126	18	25	119	May-19	58	May-19	9	May-19	0	May-19	0	May-19	0	May-19	0
Jun-19	62	222	Jun-19	0	2	Jun-19	25	Jun-19	119	25	26	118	Jun-19	221	Jun-19	2	Jun-19	0	Jun-19	0	Jun-19	0	Jun-19	0
Jul-19	92	172	Jul-19	62	37	Jul-19	11	Jul-19	118	37	21	134	Jul-19	123	Jul-19	8	Jul-19	0	Jul-19	0	Jul-19	0	Jul-19	0
Aug-19	51	164	Aug-19	49	44	Aug-19	6	Aug-19	134	67	49	152	Aug-19	9	Aug-19	9	Aug-19	0	Aug-19	0	Aug-19	0	Aug-19	0
Sep-19	54	185	Sep-19	84	2	Sep-19	5	Sep-19	152	14	26	140	Sep-19	11	Sep-19	8	Sep-19	0	Sep-19	0	Sep-19	0	Sep-19	0
Oct-19	62	194	Oct-19	36	56	Oct-19	11	Oct-19	140	14	39	115	Oct-19	20	Oct-19	4	Oct-19	0	Oct-19	0	Oct-19	0	Oct-19	0
Nov-19	58	144	Nov-19	62	69	Nov-19	12	Nov-19	115	11	23	103	Nov-19	26	Nov-19	5	Nov-19	0	Nov-19	0	Nov-19	0	Nov-19	0
Dec-19	83	177	Dec-19	1	26	Dec-19	16	Dec-19	103	31	25	109	Dec-19	73	Dec-19	6	Dec-19	0	Dec-19	0	Dec-19	0	Dec-19	0
Jan-20	111	145	Jan-20																					

Exam Applications			Certificate Applications			CPA Firm Registrations		Professional Stds Cases					Inactive		Reinstatement		CPA - Retired		Candidate Eng		Exam Passes		Pathway	
Month	Initial	Re-Exam	Month	Original	Reciprocal	Month	Total	Month	Begin Bal	Open	Closed	End Bal	Month	Total	Month	Total	Month	Total	Month	Total	Month	Total	Month	Total
Sep-20	56	215	Sep-20	43	3	Sep-20	11	Sep-20	92	13	17	88	Sep-20	6	Sep-20	5	Sep-20	0	Sep-20	0	Sep-20	71	Sep-20	0
Oct-20	85	155	Oct-20	47	44	Oct-20	7	Oct-20	88	17	12	93	Oct-20	13	Oct-20	4	Oct-20	0	Oct-20	0	Oct-20	40	Oct-20	0
Nov-20	78	145	Nov-20	56	61	Nov-20	6	Nov-20	93	10	24	79	Nov-20	21	Nov-20	6	Nov-20	0	Nov-20	0	Nov-20	53	Nov-20	0
Dec-20	61	146	Dec-20	46	10	Dec-20	9	Dec-20	79	13	12	80	Dec-20	55	Dec-20	5	Dec-20	0	Dec-20	0	Dec-20	89	Dec-20	0
Jan-21	66	150	Jan-21	72	22	Jan-21	20	Jan-21	80	21	19	82	Jan-21	53	Jan-21	7	Jan-21	0	Jan-21	0	Jan-21	29	Jan-21	0
Feb-21	66	142	Feb-21	78	4	Feb-21	8	Feb-21	82	12	27	67	Feb-21	9	Feb-21	14	Feb-21	0	Feb-21	0	Feb-21	18	Feb-21	0
Mar-21	46	147	Mar-21	31	0	Mar-21	16	Mar-21	67	29	17	79	Mar-21	21	Mar-21	6	Mar-21	0	Mar-21	0	Mar-21	32	Mar-21	0
Apr-21	52	164	Apr-21	41	55	Apr-21	7	Apr-21	79	9	23	65	Apr-21	23	Apr-21	6	Apr-21	0	Apr-21	0	Apr-21	15	Apr-21	0
May-21	55	186	May-21	50	7	May-21	4	May-21	65	8	4	69	May-21	54	May-21	1	May-21	0	May-21	0	May-21	32	May-21	0
Jun-21	56	182	Jun-21	0	1	Jun-21	11	Jun-21	69	37	17	89	Jun-21	281	Jun-21	0	Jun-21	0	Jun-21	0	Jun-21	48	Jun-21	0
Jul-21	58	177	Jul-21	75	39	Jul-21	15	Jul-21	89	18	21	86	Jul-21	105	Jul-21	13	Jul-21	0	Jul-21	0	Jul-21	49	Jul-21	0
Aug-21	37	168	Aug-21	31	37	Aug-21	10	Aug-21	86	18	18	86	Aug-21	18	Aug-21	2	Aug-21	0	Aug-21	0	Aug-21	35	Aug-21	0
Sep-21	37	111	Sep-21	42	2	Sep-21	6	Sep-21	86	13	35	64	Sep-21	10	Sep-21	4	Sep-21	0	Sep-21	0	Sep-21	55	Sep-21	0
Oct-21	68	139	Oct-21	46	47	Oct-21	4	Oct-21	64	19	17	66	Oct-21	21	Oct-21	7	Oct-21	0	Oct-21	0	Oct-21	32	Oct-21	0
Nov-21	90	152	Nov-21	48	74	Nov-21	12	Nov-21	66	21	14	73	Nov-21	29	Nov-21	6	Nov-21	0	Nov-21	0	Nov-21	39	Nov-21	0
Dec-21	67	110	Dec-21	32	27	Dec-21	25	Dec-21	73	11	9	75	Dec-21	59	Dec-21	7	Dec-21	0	Dec-21	0	Dec-21	52	Dec-21	0
Jan-22	81	134	Jan-22	60	33	Jan-22	15	Jan-22	75	31	18	88	Jan-22	69	Jan-22	6	Jan-22	0	Jan-22	0	Jan-22	19	Jan-22	0
Feb-22	54	110	Feb-22	47	11	Feb-22	7	Feb-22	88	33	29	92	Feb-22	19	Feb-22	6	Feb-22	0	Feb-22	0	Feb-22	19	Feb-22	0
Mar-22	56	141	Mar-22	30	7	Mar-22	8	Mar-22	92	38	23	107	Mar-22	32	Mar-22	5	Mar-22	0	Mar-22	0	Mar-22	25	Mar-22	0
Apr-22	21	131	Apr-22	44	81	Apr-22	2	Apr-22	107	21	38	90	Apr-22	30	Apr-22	8	Apr-22	0	Apr-22	0	Apr-22	12	Apr-22	0
May-22	84	178	May-22	39	8	May-22	6	May-22	90	21	19	92	May-22	67	May-22	6	May-22	0	May-22	0	May-22	26	May-22	0
Jun-22	84	172	Jun-22	22	3	Jun-22	8	Jun-22	92	35	15	112	Jun-22	309	Jun-22	3	Jun-22	0	Jun-22	0	Jun-22	46	Jun-22	0
Jul-22	67	187	Jul-22	50	50	Jul-22	12	Jul-22	112	25	19	118	Jul-22	98	Jul-22	12	Jul-22	0	Jul-22	0	Jul-22	29	Jul-22	0
Aug-22	56	187	Aug-22	57	24	Aug-22	5	Aug-22	118	35	21	132	Aug-22	14	Aug-22	8	Aug-22	0	Aug-22	15	Aug-22	51	Aug-22	0
Sep-22	57	140	Sep-22	30	1	Sep-22	6	Sep-22	132	24	21	135	Sep-22	7	Sep-22	6	Sep-22	0	Sep-22	130	Sep-22	51	Sep-22	0
Oct-22	80	149	Oct-22	34	57	Oct-22	8	Oct-22	135	24	12	147	Oct-22	9	Oct-22	5	Oct-22	0	Oct-22	139	Oct-22	30	Oct-22	0
Nov-22	87	169	Nov-22	47	67	Nov-22	14	Nov-22	147	7	19	135	Nov-22	25	Nov-22	5	Nov-22	0	Nov-22	53	Nov-22	36	Nov-22	0
Dec-22	63	142	Dec-22	38	15	Dec-22	10	Dec-22	135	23	33	125	Dec-22	52	Dec-22	5	Dec-22	0	Dec-22	0	Dec-22	48	Dec-22	0
Jan-23	75	156	Jan-23	44	30	Jan-23	23	Jan-23	125	14	22	117	Jan-23	78	Jan-23	7	Jan-23	0	Jan-23	0	Jan-23	35	Jan-23	0
Feb-23	46	141	Feb-23	32	9	Feb-23	9	Feb-23	117	12	21	108	Feb-23	18	Feb-23	3	Feb-23	0	Feb-23	70	Feb-23	21	Feb-23	0
Mar-23	49	192	Mar-23	40	11	Mar-23	3	Mar-23	108	41	25	124	Mar-23	19	Mar-23	4	Mar-23	0	Mar-23	61	Mar-23	32	Mar-23	0
Apr-23	55	168	Apr-23	47	64	Apr-23	6	Apr-23	124	22	30	116	Apr-23	49	Apr-23	8	Apr-23	0	Apr-23	74	Apr-23	13	Apr-23	0
May-23	78	208	May-23	27	5	May-23	2	May-23	116	9	20	105	May-23	114	May-23	3	May-23	0	May-23	0	May-23	31	May-23	0
Jun-23	99	262	Jun-23	20	2	Jun-23	4	Jun-23	105	12	16	101	Jun-23	227	Jun-23	2	Jun-23	0	Jun-23	27	Jun-23	68	Jun-23	0
Jul-23	61	222	Jul-23	62	39	Jul-23	13	Jul-23	101	25	36	90	Jul-23	98	Jul-23	15	Jul-23	0	Jul-23	0	Jul-23	43	Jul-23	0
Aug-23	132	285	Aug-23	52	36	Aug-23	14	Aug-23	90	38	21	107	Aug-23	21	Aug-23	3	Aug-23	0	Aug-23	10	Aug-23	49	Aug-23	0
Sep-23	128	242	Sep-23	33	2	Sep-23	5	Sep-23	107	11	20	98	Sep-23	9	Sep-23	2	Sep-23	1	Sep-23	67	Sep-23	72	Sep-23	0
Oct-23	98	269	Oct-23	61	32	Oct-23	11	Oct-23	98	9	25	82	Oct-23	19	Oct-23	8	Oct-23	16	Oct-23	281	Oct-23	41	Oct-23	0
Nov-23	38	147	Nov-23	62	55	Nov-23	5	Nov-23	82	18	13	87	Nov-23	15	Nov-23	3	Nov-23	18	Nov-23	37	Nov-23	35	Nov-23	0
Dec-23	29	119	Dec-23	41	21	Dec-23	18	Dec-23	87	15	15	87	Dec-23	45	Dec-23	4	Dec-23	27	Dec-23	0	Dec-23	86	Dec-23	0
Jan-24	74	227	Jan-24	43	22	Jan-24	5	Jan-24	87	11	15	83	Jan-24	45	Jan-24	14	Jan-24	23	Jan-24	46	Jan-24	8	Jan-24	0
Feb-24	56	154	Feb-24	64	12	Feb-24	22	Feb-24	83	19	22	80	Feb-24	15	Feb-24	7	Feb-24	15	Feb-24	77	Feb-24	18	Feb-24	0
Mar-24	33	111	Mar-24	28	4	Mar-24	5	Mar-24	80	17	9	88	Mar-24	18	Mar-24	5	Mar-24	9	Mar-24	0	Mar-24	30	Mar-24	0
Apr-24	59	168	Apr-24	28	62	Apr-24	14	Apr-24	88	23	16	95	Apr-24	39	Apr-24	5	Apr-24	13	Apr-24	20	Apr-24	9	Apr-24	0
May-24	69	241	May-24	21	7	May-24	5	May-24	95	15	13	97	May-24	107	May-24	3	May-24	33	May-24	0	May-24	21	May-24	0
Jun-24	75	156	Jun-24	21	2	Jun-24	7	Jun-24	97	16	15	98	Jun-24	183	Jun-24	1	Jun-24	21	Jun-24	0	Jun-24	68	Jun-24	0
Jul-24	59	204	Jul-24	48	36	Jul-24	14	Jul-24	98	18	31	85	Jul-24	139	Jul-24	18	Jul-24	14	Jul-24	65	Jul-24	34	Jul-24	0
Aug-24	70	276	Aug-24	38	37	Aug-24	16	Aug-24	85	10	16	79	Aug-24	7	Aug-24	3	Aug-24	3	Aug-24	61	Aug-24	30	Aug-24	0
Sep-24	85	148	Sep-24	38	4	Sep-24	7	Sep-24	79	71	31	119	Sep-24	12	Sep-24	5	Sep-24	7	Sep-24	75	Sep-24	65	Sep-24	0
Oct-24	59	137	Oct-24	37	32	Oct-24	14	Oct-24	119	20	35	104	Oct-24	13	Oct-24	5	Oct-24	1	Oct-24	113	Oct-24	32	Oct-24	0
Nov-24	74	220	Nov-24	37	73	Nov-24	15	Nov-24	104	5	23	86	Nov-24	19	Nov-24	6	Nov-24	6	Nov-24	0	Nov-24	11	Nov-24	0
Dec-24	61	152	Dec-24	30	14	Dec-24	11	Dec-24	86	13	12	87	Dec-24	74	Dec-24	4	Dec-24	18	Dec-24	0	Dec-24	55	Dec-24	0
Jan-25	97	207	Jan-25	71	25	Jan-25	16	Jan-25	87	14	21	80	Jan-25	32	Jan-25	6	Jan-25	11	Jan-25	15	Jan-25	42	Jan-25	0
Feb-25	58	189	Feb-25	25	4	Feb-25	17	Feb-25	80	17	10	87	Feb-25	24	Feb-25	4	Feb-25	7	Feb-25	85	Feb-25	16	Feb-25	0
Mar-25	49	226	Mar-25	55	10	Mar-25	12	Mar-25	87	21	14	94	Mar-25	28	Mar-25	8	Mar-25	11	Mar-25	0	Mar-25	36	Mar-25	0
Apr-25	68	245	Apr-25	36	67	Apr-25	7	Apr-25	94	19	17	96	Apr-25	45	Apr-25	2	Apr-25	21	Apr-25	82	Apr-25	52	Apr-25	0
May-25	95	327	May-25	32	10	May-25	9	May-25	96	14	11	99	May-25	99	May-25	4	May-25	26	May-25	0	May-25	40	May-25	0
Jun-25	71	252	Jun-25	0	2	Jun-25	8	Jun-25	99	13	18	94	Jun-25	246	Jun-25	0	Jun-25	33	Jun-25	30	Jun-25	143	Jun-25	0
Jul-25	100	256	Jul-25	76	18	Jul-25	8	Jul-25	94	49	21	122	Jul-25	115	Jul-25	11	Jul-25	11	Jul-25	0	Jul-25	58	Jul-25	0
Aug-25	98	219	Aug-25	62	11	Aug-25	12	Aug-25	122	47	43	126	Aug-25	7	Aug-25	9	Aug-25	4	Aug-25	70	Aug-25	32	Aug-25	0
Sep-25	75	186	Sep-25	33	30																			

Exam Applications			Certificate Applications			CPA Firm Registrations		Professional Stds Cases					Inactive		Reinstatement		CPA - Retired		Candidate Eng		Exam Passes		Pathway	
Month	Initial	Re-Exam	Month	Original	Reciprocal	Month	Total	Month	Begin Bal	Open	Closed	End Bal	Month	Total	Month	Total	Month	Total	Month	Total	Month	Total	Month	Total
May-26	121	283	May-26	9	12	May-26	8	May-26	87	18	19	86	May-26	86	May-26	2	May-26	21	May-26	0	May-26	16	May-26	1
Jun-26	98	325	Jun-26	3	3	Jun-26	7	Jun-26	86	25	25	86	Jun-26	246	Jun-26	1	Jun-26	40	Jun-26	0	Jun-26	53	Jun-26	1
Jul-26	80	290	Jul-26	87	60	Jul-26	21	Jul-26	86	30	21	95	Jul-26	139	Jul-26	7	Jul-26	12	Jul-26	20	Jul-26	102	Jul-26	7
Aug-26	53	251	Aug-26	75	27	Aug-26	24	Aug-26	95	15	14	96	Aug-26	5	Aug-26	5	Aug-26	4	Aug-26	30	Aug-26	34	Aug-26	6
Sep-26	181	291	Sep-26	64	34	Sep-26	23	Sep-26	96	19	17	98	Sep-26	9	Sep-26	13	Sep-26	3	Sep-26	117	Sep-26	15	Sep-26	5
Oct-26	0	0	Oct-26	0	0	Oct-26	0	Oct-26	98	0	0	98	Oct-26	0	Oct-26	0	Oct-26	0	Oct-26	0	Oct-26	0	Oct-26	0
Nov-26	0	0	Nov-26	0	0	Nov-26	0	Nov-26	98	0	0	98	Nov-26	0	Nov-26	0	Nov-26	0	Nov-26	0	Nov-26	0	Nov-26	0
Dec-26	0	0	Dec-26	0	0	Dec-26	0	Dec-26	98	0	0	98	Dec-26	0	Dec-26	0	Dec-26	0	Dec-26	0	Dec-26	0	Dec-26	0
Jan-27	0	0	Jan-27	0	0	Jan-27	0	Jan-27	98	0	0	98	Jan-27	0	Jan-27	0	Jan-27	0	Jan-27	0	Jan-27	0	Jan-27	0
Feb-27	0	0	Feb-27	0	0	Feb-27	0	Feb-27	98	0	0	98	Feb-27	0	Feb-27	0	Feb-27	0	Feb-27	0	Feb-27	0	Feb-27	0
Mar-27	0	0	Mar-27	0	0	Mar-27	0	Mar-27	98	0	0	98	Mar-27	0	Mar-27	0	Mar-27	0	Mar-27	0	Mar-27	0	Mar-27	0
Apr-27	0	0	Apr-27	0	0	Apr-27	0	Apr-27	98	0	0	98	Apr-27	0	Apr-27	0	Apr-27	0	Apr-27	0	Apr-27	0	Apr-27	0
May-27	0	0	May-27	0	0	May-27	0	May-27	98	0	0	98	May-27	0	May-27	0	May-27	0	May-27	0	May-27	0	May-27	0
Jun-27	0	0	Jun-27	0	0	Jun-27	0	Jun-27	98	0	0	98	Jun-27	0	Jun-27	0	Jun-27	0	Jun-27	0	Jun-27	0	Jun-27	0
Jul-27	0	0	Jul-27	0	0	Jul-27	0	Jul-27	98	0	0	98	Jul-27	0	Jul-27	0	Jul-27	0	Jul-27	0	Jul-27	0	Jul-27	0
Aug-27	0	0	Aug-27	0	0	Aug-27	0	Aug-27	98	0	0	98	Aug-27	0	Aug-27	0	Aug-27	0	Aug-27	0	Aug-27	0	Aug-27	0
Sep-27	0	0	Sep-27	0	0	Sep-27	0	Sep-27	98	0	0	98	Sep-27	0	Sep-27	0	Sep-27	0	Sep-27	0	Sep-27	0	Sep-27	0
Oct-27	0	0	Oct-27	0	0	Oct-27	0	Oct-27	98	0	0	98	Oct-27	0	Oct-27	0	Oct-27	0	Oct-27	0	Oct-27	0	Oct-27	0
Nov-27	0	0	Nov-27	0	0	Nov-27	0	Nov-27	98	0	0	98	Nov-27	0	Nov-27	0	Nov-27	0	Nov-27	0	Nov-27	0	Nov-27	0
Dec-27	0	0	Dec-27	0	0	Dec-27	0	Dec-27	98	0	0	98	Dec-27	0	Dec-27	0	Dec-27	0	Dec-27	0	Dec-27	0	Dec-27	0



North Carolina State Board of Certified Public Accountant Examiners

Executive Staff Report

NASBA Events

2026 NASBA Annual Meeting – October 25-28, 2026, Litchfield Park, AZ

Meeting registrations and hotel accommodations are complete for all staff, Board members, and guests. The events begin on Sunday, October 25, at 6:00 pm and end on Wednesday, October 28, at 12:30 pm.

Campus Presentation Schedule – Fall 2026

October 22:	Wake Tech Community College, Accounting Fair
November 9:	Appalachian State University, Accounting Class
November 18:	Meredith College, Accounting Class

Happy 22nd Work Anniversary to Vanessa Willett

Vanessia is the smiling face everyone sees when they come through the front door of the Board office. She greets everyone with kindness and is always willing to assist and lend a helping hand. Not only does Vanessa help keep the office running, but she is also cross-trained in several areas of the Board's work.

Vanessia uses her green thumb and love of gardening to keep our patio and office "yard" beautifully vibrant. She's even recruited David as her official landscaping assistant! Outside of work, she enjoys time at the beach or happily spending time with her beloved pups.



North Carolina State Board of Certified Public Accountant Examiners

Proposed 2027 Board Meeting Dates

Day of Week	Date	Time	Event	Location
Wednesday	January 20	10 a.m.	Board Meeting	Raleigh
Monday	February 22	10 a.m.	Board Meeting	Raleigh
Monday	March 22	10 a.m.	Board Meeting	Raleigh
Monday	April 19	10 a.m.	Board Meeting	Raleigh
Monday	May 17	10 a.m.	Board Meeting	Raleigh
Monday	June 21	10 a.m.	Board Meeting	Raleigh
Monday	July 19	10 a.m.	Board Meeting	Raleigh
Monday	August 23	10 a.m.	Board Meeting	Raleigh
Wednesday	September 20	10 a.m.	Board Meeting	Raleigh
Monday	October 18	10 a.m.	Board Meeting	Raleigh
Monday	November 15	10 a.m.	Board Meeting	Raleigh
Monday	December 13	10 a.m.	Board Meeting	Raleigh

Changes will be published on the Board's website, nccpaboard.gov.

09/01/2026



North Carolina State Board of Certified Public Accountant Examiners

Recognition of NC CPA Licensure Milestones October 2026

Name	Years of NC CPA Licensure
Howard Arthur Goldklang, #3603	57
Thomas Lee Codington, #4621	55
Claude Carmack, #7537	53
David Bruce Post, #7508	53
Robert Lee Anderson, #9675	50

OATH OF OFFICE

Bernita W. Demery, CPA