North Carolina State Board of Certified Public Accountant Examiners

PUBLIC SESSION MINUTES
October 19, 2026

BOARD MEMBERS IN ATTENDANCE: Jodi K. Kruse, CPA, President; D. Michael (Mickey) Payseur, CPA, Vice President; Ulysses Taylor, CPA, Esq., Secretary-Treasurer; James T. Ahler, CAE; Tammy F. Coley, CPA; and Maria M. Lynch, Esq.; were present. Kecia Williams Smith, Ph.D., CPA, participated via Webex.

BOARD STAFF IN ATTENDANCE: David R. Nance, CPA, Executive Director; S. Lynne Sanders, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa Hearne-Bogle, Communications Officer; and Vanessia Willett, Administrative Specialist.

OTHERS IN ATTENDANCE: Noel L. Allen, Esq., Board Legal Counsel; J. Colby Daughtry, CPA; Bernita W. Demery, CPA; Will Edmondson, Advocacy and Outreach Coordinator, NCACPA; James Neal, CPA; Betty Ward; Ralph Ward, CPA; and Felix Cepeda, Jr., Raleigh Police Department.

CALL TO ORDER: Ms. Kruse called the meeting to order at 10:00 a.m. and stated that with seven Board members in attendance, a quorum was present.

CONFLICT OF INTEREST: No Board member reported an actual or potential conflict of interest regarding any matter before the Board at this meeting.

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

MINUTES: Ms. Taylor moved to approve the September 23, 2026, meeting minutes, and Mr. Ahler seconded the motion. The motion passed with seven votes in favor, and none opposed.

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

Mr. Nance informed the Board that although four firms expressed interest in responding to the Board's Request for Proposals for Audit Services, only two submitted the required information by the October 16, 2026, deadline. He stated that the Audit Committee would review the submissions and present its recommendation to the Board in November for a vote.

NATIONAL ORGANIZATION ITEMS: Mr. Ahler moved to approve the revised proposed changes to NASBA's bylaws, and Mr. Payseur seconded the motion. The motion passed with seven votes in favor and none opposed. Mr. Nance stated that Ms. Kruse, as Board President, would serve as the Board's voting member on this matter at NASBA's annual meeting.

Mr. Payseur stated that he did not have an update from the NASBA CPE Committee but reported that he had been reappointed to the Committee for 2026-2027. Mr. Ahler stated that he had been appointed to the NASBA Peer Review Committee, and Mr. Nance stated that he had been

appointed to the NASBA Executive Directors Committee. Ms. Sanders said she would continue as a member of the CPE Standard Working Group.

Mr. Nance noted that in late October or early November, the AICPA and NASBA will begin informing Exam candidates about the testing blackout periods and score holds that will take effect in July 2027 due to changes to Exam technology. He stated that the Board will share this information on its website and social media and publish it in the newsletter.

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

Case No. C2026180 – Dennis Lee Anderson - Approval of the Signed Consent Order (Appendix I).

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

Mason Riley Adamof
Kunika Aggarwal
Christopher Tavian Alesso
Philip Gavin Andrews
Hannah Franklynn Augsbach Lamma
Mikaela Erika Austin
Jesús Rene Barrera Mejía
Jonathan Eugene Benthall
William Smith Brewer
Lewis Harley Buckland
Kollin Russell Burden
Andrew Christopher Butterfield
Zachary Austin Callicutt
Brandon Anthony Carter
Xavier Latae Chester
Samuel Haddon Childers
Samuel William Clerc
John Lawrence Coleman
Madison Nicole Currin
Grace Ellen Danon
Jack Albert Davison
Devin William Eason
Katherine Isabelle Faris
Andrew Joseph Gosnell
Daniel Chapman Griffin
Luke Cary Hanson
Austin Reed Harris
Kristen Jean Hausman
Carley Mae Hazelton
Ryan Michael Hoag
David Leeman Holmes II
Moira Bridget Houston
Mason Wei-Houng Hudnall
Matthew Dylan Johnson
Wagid Kassim
Ryan Robert Kennedy
Erik Kristian Kolvereid
Aaron Thomas Lamb
Wilson Gehrett Lohmann
Samuel Gray Macy
Mason McMichael
Carter William Morgan
Carter Alexander Morris
David Winston Murphy
Ethan Michael Nardi
Kathryn Taylor Ohme
Shatonia Slincyia Oliver
Hope Dawn Page

Colette Louise Pampu
Meagan Elizabeth Plant-Perez
Katherine Ann Potter
Anna Gabrielle Queen
Ashley Caroline Rhoades
Tucker Daniel Roberson
James Conley Snavely
Neal Cousineau Spencer
Marc Lee Stallknecht
Margaret Belle Stichter
Ashley Emma Wagner
Rahel Anna-Rose Ware
Lily Ann Wuebker

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

Kent Seaman T15787

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

Rashmi Bangera
Sylvia Garcia
Elise Black Gredvig
Alan C Jackson
Carter Lane Jackson
Raechel Leann Jordan
Richard Jung
Conor Kelleher
Alyssa Knych
Kevin Krug
Mackenzie Joseph Mapes
Robert Lloyd Mogren II
Kathy Perkins
Andrew Pfeifer
Monica Rader
Shwetha Ramachandran
Caroline Reynolds
Olga Roberts
Bennett William Rowan
Kristopher Rymer
Amy Schutte
Meredith Power Sykes
David John Williams
Daniel Armand Zinner

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

John Brijeski #46217
Joanne Nixon Jones #30086
Kyle Brandon Richardson #42666
ShaQuita Rekia Smith #47239
Margaret A. Szewczyk #35966

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

Filimon Abreha
Stephanie Acevedo-Tenorio
Lauren Adiletta
Robert Adomaites
Christine Ann Allen
Yesmine Alston
Tariq Ansari
Laken Appleby
Phu Aung
Joseph Badalamenti
Brandon Bagley
Ronald Baker
Jennifer Barber
João Barboza Filho

John Batten
Stephen Baum
Ian Best
Avyukth Bhattu
Landry Billingsley
Rodney Bizzell
Anna Blackburn
Henry Blake
Sean Bolembach
Jacqueline Boney
Chloe Borchers
Hunter Browe
Ethan Brunelli
Thang Jeffrey Bui
Mylena Cairrikier
Amanda Campbell
Christina Canty
Christopher Carter
Samantha Chavis
Courtney Childers
Brendan Clark
Sydney Clark
Paige Cleary
Deborah Clodfelter
Justin Colling
Dane Coltrane
Dylan Coltrane
Carson Conklin
Rebecca Conti
Daniel Cooper
Carrie Corriher
Ruth Crawford
Hiroki Cruz
Christopher Cunningham
Erin Curtin
Martin D'Amore
Willis Davenport
Jasmine David
Joshua Davies
Amy Davis
Leland Davis
Sophia Davis
Jeb Dawson
Edmond DeAngelis
Wyatt Decanter
Alicia Desjardins
Wei Ding
Ryan Donahue
Avery Dorsett
Jake Drum
Marissa Dudley
Amari Earl
Aaron Eller
Marcus Espeland
Matthew Eugene
Jackson Ferrell
Antonio Florence
Rachel Foltz
Holly Forester
Keristen Franklin
Jake Freudenheim
Shanaya Fribbley
Krystal Frizzell
David Gabrick
Mirabella Gagea
Robert Garbarz
Amanda Gardner
Brandi Geary
Sydney George
Brett Gibson
Aleah Godwin
Elizabeth Goodwin
Paul Griffin
Tiana Guinn
Caroline Gunning
Dixon Guthrie
Gregory Hales
Laura Hamilton
Madison Hanan
Angela Hardy
Taylor Harkey
Matthew Harrelson
Joy Harris
Rayquan Harris
Paige Harvey
Syun Hasebe
Moses Hawks
McKenna Hefta
Sophie Heinan
Ethan Herring
Liam Hickey
Christina Hicks

Emily Hicks
Dallas Hill
Stephen Hill
Alexia Hillary
Jacob Hines
Tiana Hooker
Lacey Hudson
Rose Hudson
Walker Huffman
Kylee Hynes
Keno Ivri Ivri
Chinyere Iwuchukwu
David Jackson
Artanzia Jackson Yates
Ryan James
Grant Jeffries
Crystal Johnson
Jamia Johnson
Xaria Johnson
Alicia Jones
Haley Jones
Tyrese Julius
Ravin Kantesaria
Sevcan Karahan
Kyle Kaufman
Daniel Kelly
Hamza Khalid
Amy Kidder
Nathan Kidder
Dainah Kilburn
Savannah Kilmartin
Jin Kyu Kim
Min Jeong Kim
John King
Bradford Kirkland
Daniel Knott
Samantha Kofler
Brandy Kress
Jeremy Krider
Mackenzie Kuzy
Katherine Lam
Aaron Lamar
Emma Lawson
Eston Lee
Nicolas Lievano
Erica Lightfoot
Cassie Lloyd
Cora Long
Katrina Lorence
Cole Lucas
Abigail Lux
Jordan Malik
Mingfei Man
Britton Mathews
Nicholas Matthews
Austin Mazankowski
Christian McCaffrey
Jennifer McClamroch
Charles McCorkle
Macy McDaniel
Anthony McDermott
Brady McElheny
Ann McGovern
James McLawhorn
Caroline McMullan
Delaney McNew
Malik Medley
Lauren Mercer
Lauren Miller-Holman
Charles Mitchum
Ismail Mohamed
Leanne Morrow
Rachael Murray
Martina Muzzolon
Grant Myers
Callie Neff
David Neyland
Margaret Nichols
Beni Gabriel Niyonzima
Ansley O'Keefe
Amelia Oliver
Maryna Onyshchenko
Edna Orellana
Manuel Ortiz
Luis Ortiz-González
Jordan Osgood
Ezra Otterburn
Brendan Outlaw
Jessica Outlaw
Aaron Owens
James Owens
Corey Oxendine

Jennifer Pages
Nicholas Parker
Zhanna Parker
Chloe Parris
Chrissie Parsons
Khushi Patel
Ritika Patel
Utsav Patel
Cole Pearce
Jared Pelofsky
Kayla Perez
Madison Peters
John Phillips
Sadie Phipps
Abigail Pierce
Danielle Pilon
Alexa Plate
Jessica Plumb
Elizabeth Potyraj
Blaire Powell
Kennlynn Pressley
James Privette
Mansi Pusalkar
Hannah Ramsey
Marly Randleman
Anthony Recinos Argueta
Vida Reese
Hanna Respess
Joshua Reynolds
Charles Rich
Robert Riggs
Nicholas Rinaldi
Candace Ring
Lawonder Roberts
Duncan Robertson
Alexander Robinson
Tom Rubinacci
Daniel Ruiz Santiago
Lane Russell
George Saffo
Ibrahem Samara
Quasha Sanders
Yeltsin Santana Sanchez
Hurley Schrader
Cierra Sellers
Rachel Seran
Lizbeth Serna
Joshua Shelton
Aubrey Sherrod
Christina Shvidrik
Yessica Sierra Andino
Paul Silverstein
Harvir Singh
Connor Smith
Juliana Snoke
Samuel Spigarelli
Philip Spotts
Dylan Spurlin
Natalie Stanley
David Stephens
Briana Stevens
Shamiyah Stevens-Charles
Marcus Stewart
Mary Stockell
Gabriella Strachan
Ross Strickland
Anna Teets
Noah Tessau
Steven Testa
Matthew Thompson
Nicholas Thompson
Austin Tingen
Douglas Toledo
Verral Tubman
Cequon Tyson
Segilola Udofia
Jeremy Urso
Michelle Van
Kayla Vanderkamp
Eric Vanderlaan
Mai Vang
Timothy Vaughn
Ray Rose Velazco
Rodrigo Vieira Campos
Jakie Vong
Kristin Wagoner
Natalie Walton
Luke Washburn
Charles Watson
Dolan Weaver
Nathaniel Webb
Todd Welton

Seth Wenger
Brent Wesolowski
Matthew White
Patricia Whitted
Carter Wilbanks
Meghan Willard
A'shia Williamson
Caroline Wilson
Gina Winston
Khendra Witt
Bray Woodard
Kendel Woods
Danielle Wren
Efrem Yates
Neftali Zelaya

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

AL ISSA CPA, PLLC
Snipes Tax & Business Advisors PLLC

CPA Firm Registration (Late Renewal) - The firms listed below renewed their registrations less than 60 days after the January 1, 2026, firm renewal deadline. The Committee approved staff's recommendation to refer the firms to the Professional Standards Committee:

Betha Obange, CPA PLLC – Firm Certificate #31001
C. Bryan McNeese, CPA – Firm Certificate #30909
Curtis J. Mathews, CPA PC – Firm Certificate #643
Gary D. Morgan, CPA, P.A. – Firm Certificate #14844

Score Extension Requests – The Committee denied requests from two individuals to extend the credit expiration dates for sections of the CPA Exam beyond the allowable window.

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

Mr. Ahler moved to approve the proposed 2027 meeting dates, and Mr. Taylor seconded the motion. The motion passed with seven votes in favor and none opposed. (Appendix II)

RECOGNITION OF NC CPA LICENSURE MILESTONES: Ms. Kruse presented Mr. Neal with a Certificate of Recognition for achieving 60 years of North Carolina CPA licensure in September 2026. She also presented Mr. Daughtry and Mr. Ward with Certificates of Recognition for achieving 50 years of North Carolina CPA licensure in August 2026.

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 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

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OATH OF OFFICE: Ms. Kruse administered the Oath of Office to Ms. Demery and welcomed her back to the Board. (Appendix III)

ADJOURNMENT: Ms. Demery moved to adjourn the meeting at 10:55 a.m., and Mr. Ahler seconded the motion. The motion passed with seven votes in favor and none opposed.

Respectfully submitted:

David R. Nance, CPA
Executive Director

Attested to by:

Jodi K. Kruse, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2026180

IN THE MATTER OF:
Dennis Lee Anderson, CPA, #42608
Respondent

ORDER

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

1. Dennis Lee Anderson, CPA (Hereinafter "Mr. Anderson"), is the holder of a certificate as a Certified Public Accountant in North Carolina.

2. Mr. Anderson failed to timely renew the annual firm registration for Anderson Certified Public Accountant, PC, in accordance with provisions as required by N. C. Gen. Stat. §93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.

3. Pursuant to 21 NCAC 08J .0111(1), because Mr. Anderson's infraction was for a period of more than one hundred twenty (120) days, the appropriate penalty is five hundred dollars ($500).

4. Mr. Anderson has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.

5. The Board members present, representing a quorum of the Board, have unanimously decided to accept Mr. Anderson's payment as full resolution of the aforementioned rules violation.

This the 19 (Day) day of October (Month), 2026 (Year).

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

BY: Jodi K. Vause
Board President

North Carolina State Board of Certified Public Accountant Examiners

2027 Board Meetings

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.

Approved 10/19/2026

STATE OF NORTH CAROLINA
OFFICE OF THE GOVERNOR

JOSH STEIN
GOVERNOR

I, Bernita W. Demery, do solemnly swear (affirm) that I will support the Constitution of the United States.

I, Bernita W. Demery, do solemnly swear (affirm) that I will be faithful and bear true allegiance to the State of North Carolina, and to the constitutional powers and authorities which are or may be established for the government thereof; and that I will endeavor to support, maintain and defend the Constitution of said state, not inconsistent with the Constitution of the United States.

I, Bernita W. Demery, do solemnly swear (affirm) that I will well and truly execute the duties of my office as a member of the North Carolina State Board of Certified Public Accountant Examiners according to the best of my skill and ability, according to law, so help me God.

Bernita W. Demery
Bernita W. Demery

Wake County, NC

Sworn to and subscribed before me, this

the 4 day of November, 20 26.



Lisa R. Hearne-Bogle
Signature

Lisa R. Hearne-Bogle
Print

My commission expires on 02/07/2031.