



# Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • nccpaboard.gov • No. 5-2026

## Who Can Serve as a Moral Character Reference for an Exam or License Applicant?

North Carolina requires applicants to demonstrate “good moral character” both to sit for the Uniform CPA Exam and to obtain CPA licensure. Pursuant to [21 NCAC 08F .0103](#) and [21 NCAC 08F .0502](#), applicants must provide character references and complete a background check as part of the application process.

Because the Board relies on these references to assess an applicant’s honesty, integrity, fairness, and respect for the law, selecting the right references is an important step. Learn more on page 2.



### Did You Know?

The Board is required to verify your Social Security number. Learn why on page 7.

### CPA Certificate Renewal

The instructions on pages 3 & 4 will help you complete the renewal by the June 30, 2026, deadline.

### Need help accessing or logging in to the portal?

The troubleshooting guide on page 5 covers the most common issues.

### Considering a Change of Status?

Learn more about applying for inactive or CPA retired status on page 4.

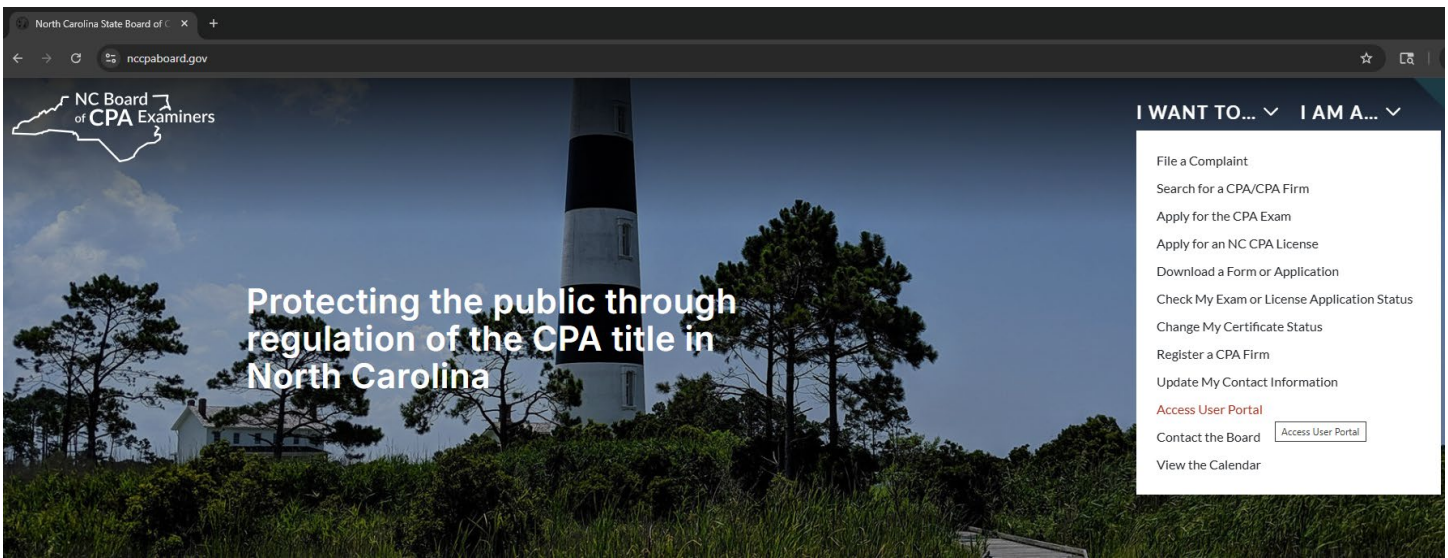
### In This Issue

Take Control with the New Portal.....	2
CPE Audit Orders .....	6
CPA Certificates Issued.....	7
Recognizing Milestone CPAs .....	8
50-Year CPAs .....	7
CPA Certificate Reclassifications .....	9
CPE Compliance .....	9
CPA Exam Pass Rates: 2026 Q-1 .....	10

Published by the North Carolina State Board of CPA Examiners

Tel: 919.733.4222  
Fax: 919.733.4209  
Web: [nccpaboard.gov](http://nccpaboard.gov)  
PO Box 12827  
Raleigh NC 27605-2827





## Take Control with the New Portal

The Board's [new portal](#) offers users more self-service capabilities, including submitting applications, updating personal information, managing licenses and registrations, and viewing messages in their Communication Center.

### Services Available through the Portal

- Complete the Annual CPA License Renewal
- Submit an Initial Exam Application
- Submit a Re-Exam Application
- Submit an Original CPA License Application
- Submit a Reciprocal CPA License Application
- Submit a CPA License Reinstatement Application
- Update Personal Information
- Submit a Name Change Application
- Print a Receipt or Confirmation Report
- Complete the Annual Firm Registration Renewal

## Who Can Serve as a Moral Character Reference for a License Applicant?

When applying for original NC CPA licensure, reinstatement, or reissuance of your CPA certificate, three moral character references must be obtained from properly licensed CPAs.

In North Carolina, an individual whose CPA certificate is on retired status can serve as a moral character reference; however, an individual whose certificate is inactive cannot.

Moral character references can be actively licensed in any jurisdiction, not just North Carolina. The key requirement is that they are properly licensed by a Board of Accountancy and are subject to that board's oversight.

The requirement for having moral character references for licensure may catch applicants off guard, as we sometimes hear, "I do not know any CPAs."

Moral character references do not need to be individuals who supervise your work or even people you work with. However, they should be CPAs who know you well enough to speak to your integrity, professionalism, and ethical standards.

In addition to the work environment, CPA contacts are often built through academia, professional associations, continuing education courses, or local events that support the CPA community.

It's never too early to start building your community of CPA contacts. These people may become lifelong mentors who provide guidance and technical assistance and even make client referrals.

### Moral Character References for Initial CPA Exam Applicants

**Q: How many moral character references are required for an initial CPA Exam application?**

A: Applicants submitting an initial CPA Exam application to the Board must provide three moral character references.

**Q: Do the references have to be CPAs?**

A: No. References do not have to be CPAs, although they may be.

**Q: Who can serve as a moral character reference?**

A: Each reference should be someone who knows the applicant well enough to speak to the applicant's honesty, integrity, professionalism, respect for laws and regulations, and overall good moral character.

**Q: How should references be submitted?**

A: Each reference must complete the Board's required [moral character reference form](#). Letters of recommendation or other types of documentation are not accepted. Completed forms must be uploaded through the portal as part of the Exam application process.



## It's Time to Renew Your CPA Certificate

If you hold an active or CPA-retired status certificate in North Carolina, you must complete your 2026–2027 certificate renewal, or [request inactive status](#), by June 30, 2026. Renewals must be completed through your account in the Board's new [portal](#).

### Access the Portal

- <https://ncboav7prod.glsuite.us/ui/licensee/login/Login>
- Or visit the Board [homepage](#) and select "Access User Portal" from the "I Want To" dropdown menu

### Create Your Login Credentials

All users must create new login credentials for the new portal. Credentials from the prior system will not work. **Important:** The first time you access the portal, do not enter information in the Sign In fields.

### Login Options

You may:

- Sign in using Google, Apple, Microsoft, or LinkedIn (recommended and easiest method), or
- Create a username and password by selecting "Sign Up Now" (This option requires CAPTCHA, email verification, and text/phone verification.)

For assistance with creating your login credentials, please read the [April newsletter](#) and watch the [instructional video](#). If you need additional help, please contact the Board at (919) 733-4222 or [licensing@ncpaboard.gov](mailto:licensing@ncpaboard.gov).

### Link Your Account to Your Board Record

1. Complete the fields in Option 1
2. Enter your name exactly as it appears in the Board's records
3. Use the email address previously provided to the Board as your preferred email address
4. Select "Verify User"

If your information matches the Board's records, your dashboard will display. If the information does not match, re-enter the information and select "Verify User." If an error message displays again, please contact the Board at (919) 733-4222 or [licensing@ncpaboard.gov](mailto:licensing@ncpaboard.gov).

**CPA Certificate Renewal**  
*continued on page 4*

## Certificate Renewal *continued from page 3*

### Complete the Renewal

#### Step 1: Update Personal Information

- Use the link in the Overview menu to review and update your personal information.

#### Step 2: Access the Renewal

- Select “CPA Renewals” from the Overview menu, then click “Continue” on the Manage Renewal screen.

#### Step 3: Complete All Renewal Requirements

You will be required to:

- Answer the moral character questions
  - » Upload supporting documentation for each “Yes” response
  - » Complete the attestation
- Complete the renewal questionnaire
  - » Update employment and professional affiliation information
- Complete the CPE compliance section
  - » Does not apply to CPA-retired status licensees
  - » Answer “Yes” to only one CPE compliance question and answer “No” to the others. Failure to answer each question generates an error message.
- Report CPE hours/minutes
  - » Does not apply to CPA-retired status licensees
  - » Does not apply to CPAs licensed on or after January 1, 2026
  - » Select “Enter Hours” and report the CPE completed for the 2025 requirement
  - » Complete the attestation
- Affirm compliance with the Employee Fair Classification Act (EFCA)
- Complete the Retired Status attestation
  - » Does not apply to active status licensees
- Review the Requirements list and complete any items marked incomplete
- Attest to understanding the North Carolina accountancy laws and rules
- Pay the \$60 renewal fee
  - » Accepted payment methods: MasterCard, Visa, and American Express
- Print
  - » Your payment receipt
  - » Your renewal confirmation report (available in your Communication Center)



## Considering a License Status Change?

Unlike some jurisdictions, North Carolina allows CPAs to request [inactive or CPA-retired status](#) at any time of year. For those considering a change, understanding the differences between these two options is an important first step.

Inactive status offers flexibility for those who wish to remain in the workforce. It allows continued employment in accounting or accounting-related roles, but the use of the CPA title is prohibited. Individuals on inactive status may not use the CPA designation in any written, electronic, or oral communication, including business cards, résumés, or email signatures.

CPA-retired status, by contrast, is intended as an emeritus designation. For example, it permits the use of the CPA-retired title while serving on boards without compensation. However, accounting-related services are not permitted, except for preparing individual tax returns for immediate family members or providing uncompensated tax preparation services through public service programs, such as the Volunteer Income Tax Assistance (VITA) program.

### Plan Ahead During Renewal Season

While status changes may be requested at any time, the timing of a retired status request is especially important during the April through June renewal period.

Requests for CPA-retired status submitted during this window must be approved before a renewal can be completed. Status changes are not automatic and require submission of the appropriate application and attestations.

Because renewal requirements vary by status, Board staff must first process the request to ensure the correct renewal path is applied. Please allow at least 10 business days for review and processing.

### How to Request a Status Change

Inactive status may be requested using the [online form](#), while CPA-retired status requires submitting an [application](#) by mail or [email](#).

Please send questions about inactive and retired status to the [Licensing Staff](#).

# Portal Troubleshooting Quick Guide

This guide is designed to help you quickly resolve common issues when accessing or using the Board's new portal

## 1. Accessing the Portal

Always begin from the correct entry point:

- Go to the Board's official website: [nccpaboard.gov](http://nccpaboard.gov). Then select Access User Portal from the *I Want To* menu (top of page), or
- Enter this URL directly into your browser: <https://ncboav7prod.glsuite.us/ui/licensee/login/Login>

**Important:** Always access the portal through the [Board's website](#) or a link provided by the Board. Do not use a bookmarked link or a link to the old portal.

## 2. Login Issues ("Can't Sign In")

If you are unable to sign in, check the following:

### A. Credentials

- Do not use old portal usernames or passwords; they will not work
- Do not enter credentials in the fields shown under the "Sign In" header unless you have already established new credentials

### B. How to Sign In

You have two options:

- Sign in using Google, Apple, Microsoft, or LinkedIn (the recommended way), or
- Create a new login credential by selecting "Sign up now" under the Sign In section

This [short video](#) provides in-depth information on creating login credentials, linking a record, or creating a new record.

## 3. "Bad Request" Error

If you see a "Bad Request" message:

- Check the URL for typos or extra characters
- Avoid using bookmarked links, especially links to the old portal
- Try opening the portal in:
  - » An incognito/private window, or
  - » A different browser (Chrome, Edge, Firefox)
- Disable browser extensions, especially ad blockers or privacy tools

## 4. CAPTCHA Problems

If CAPTCHA is not working:

- Click the refresh icon (↺) to generate a new CAPTCHA (can repeat as needed)
- Use the speaker icon (🔊) for an audio version (can repeat as needed)
- Enter characters exactly as shown (no spaces)

## 5. Email Verification Code Issues

If you are not receiving the verification code:

- Check spam, junk, or quarantined folders
- Confirm your email address is typed correctly

- Use "Resend Code", but wait a few minutes between attempts
- Some email providers may block emails (try using a different email address)

## 6. Two-Factor Authentication (2FA) Issues

If 2FA codes are not arriving or working:

- Wait a few minutes before requesting another code
- Check spam text messages
- Request a phone call instead of SMS

**Note:** International phone numbers are not currently supported (a solution is in progress)

## 7. Choosing Option 1 vs Option 2

Selecting the correct option is essential to avoid account errors. Choosing the wrong option may create a duplicate account or generate errors.

### Use Option 1 if:

- You are a North Carolina CPA, regardless of certificate status
- You have ever submitted an Exam or CPA license application to the Board

### Important:

- Enter your name exactly as it appears in Board records
- Use the email address already on file with the Board (Unlike the email address used for verification, this email address must be the one you provided to the Board as your preferred email address.)
- If Option 1 results in an error, do not switch to Option 2. Check that the information was entered correctly and submit it again. If another error message displays, contact the Board at (919) 733-4222.

### Use Option 2 if:

You have no existing record with the Board (you have never applied for the Exam or a CPA license)

## 8. Account Not Found Errors

This usually happens when:

- Option 1 was selected, but Option 2 should have been used
- The name does not exactly match Board records (typos or unreported name changes)
- The incorrect Social Security number was entered
- The email entered does not match the email address previously provided as the preferred email address

## 9. Email Already in Use

This typically occurs when:

- Option 2 was selected, but Option 1 should have been used
- A shared email address is being used (e.g., spouses or a firm-wide email like [info@cpafirm.com](mailto:info@cpafirm.com))

## 10. Browser Troubleshooting

Try these steps in order:

- Clear cache: CTRL + SHIFT + DELETE ► "All Time"
- Try a different browser (Chrome, Edge, Firefox)
- Ensure your browser is fully updated
- Close and reopen the browser completely
- Disable browser extensions
- Try incognito/private browsing mode



## CPE AUDIT ORDERS

*The following matters are excerpted from Consent Orders issued by the Board in response to Continuing Professional Education (CPE) audit findings. Pursuant to NCGS 93-12(9), "any disciplinary action taken [by the Board] shall be in accordance with the provisions of Chapter 150B of the General Statutes. The clear proceeds of any civil penalty assessed under this section shall be remitted to the Civil Penalty and Forfeiture Fund in accordance with G.S. 115C-457.2." NCGS 115C-457.1(b) states, "The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools."*

### **William Jordan Connelly, #44930 Durham, NC**

William Jordan Connelly (Connelly) entered into a Consent Order with the Board after failing to fully document his required continuing professional education (CPE) for 2024.

Connelly reported on his 2025–2026 CPA renewal that he had completed the required 40 hours of CPE for 2024. However, during a Board audit, he was able to provide documentation for only 35 hours.

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

Under the Consent Order, Connelly was censured and received a one-year stayed suspension of his CPA certificate, meaning his license will remain active unless he violates additional Board rules during that period. He was also ordered to pay a \$1,000 civil penalty and complete five (5) additional hours of CPE by June 30, 2026.

---

### **Dana S. Jones, #35945 Charlotte, NC**

Dana S. Jones (Jones) entered into a Consent Order with the Board after failing to complete the required ethics course for 2024.

Jones reported on her 2024–2025 CPA renewal that she had completed the required continuing professional education (CPE) for 2024. Later, at her request, the Board reviewed her CPE records and found she could not provide documentation showing completion of the required ethics course.

Jones stated that she mistakenly believed a week-long seminar she attended included the required ethics component.

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

Under the Consent Order, Jones was censured and received a one-year stayed suspension of her CPA certificate, meaning her license will remain active unless she violates additional Board rules during that period. She was also ordered to pay a \$1,000 civil penalty and complete the NCACPA's eight-hour accountancy law course by June 30, 2026.

### **Natalie Jordan McCord, #45847 Denver, NC**

Natalie Jordan McCord (McCord) entered into a Consent Order with the Board after failing to provide proof of the continuing professional education (CPE) required to maintain her CPA license.

McCord reported in her 2024–2025 renewal that she had completed the required 40 hours of CPE for 2024, including coursework completed in the first six months of 2025. However, during a Board audit, she was able to provide documentation for only 9.5 hours of CPE.

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

Under the Consent Order, McCord received a one-year stayed suspension of her CPA certificate, meaning her license will remain active unless she violates additional Board rules during that period. She was also ordered to pay a \$1,000 civil penalty and complete the remaining 30.5 hours of CPE by June 30, 2026.

---

### **Samantha Lynn Winogron, #41788 Asheville, NC**

Samantha Lynn Winogron (Winogron) entered into a Consent Order with the Board after failing to provide proof that she completed the required ethics course for 2023.

Winogron reported on her 2024–2025 CPA renewal that she had completed the required continuing professional education (CPE) for 2023. However, during a Board audit of her 2023 and 2024 CPE records, she was unable to provide documentation showing completion of the required ethics course.

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

Under the Consent Order, Winogron was censured and received a one-year stayed suspension of her CPA certificate, meaning her license will remain active unless she violates additional Board rules during that period. She was also ordered to pay a \$1,000 civil penalty and complete the NCACPA's eight-hour accountancy law course by June 30, 2026.

# Congratulations

## CPA CERTIFICATES ISSUED

On April 20, 2026, the Board approved the following individuals for North Carolina CPA licensure:

Meghan Brittany Barrett	Gefei Deng	Lauren Wiggins Mayers	Hailey Sarah Ross
Jake Dallas Bentley	Demar Joshua Dennis	Michaela Renee McCracken	Samuel Lee Schubert
Kirk Allen Block	Ryan Thomas Fidlow	Deia Tika McGuire	Scott Kristopher Smith
John Thomas Brack	Evan Anthony Fish	Gavin Ray Neugart	Shayista Syed
Andrew Martin Breytenbach	Mary Allison Crawford Glenn	Anne Amelia Nutter	Megan Elizabeth Sytsma
Ellen Gabriely Castro Almeida	Caroline Beeler Hardin	Daniel Ethan Osborne	Andrew Charles Wass
Julian Kevina Codner-Christian	Kristin Stumpf Holder	Edgar Quiroga	Mary Angela Watson
Kelly Ann Coppinger	Stephen James Kennedy	Weldon King Ray	
Owen James Crettol	Brian David Kuenzi	Reid Joseph Richards	
Nicolette Kristin Dailey	Hunter Graham Lutz	Bonni Lynn Roark	

**DID YOU  
KNOW**

[NCGS §93B-14](#), as enacted by Session Law 2025-94, requires all occupational licensing boards to verify each applicant's Social Security number. The Board does this through the background check performed on all initial Exam applicants, CPA license applicants, and certificate reinstatement and reissuance applicants.

If, during the background check, there is a discrepancy or no matching number, you will be asked to provide a copy of your Social Security card to confirm your identity. This is done through a secure email link provided to you by the Board staff.

Your Social Security number is kept confidential and, under [NCGS §93B-14](#), may be disclosed only in limited circumstances:

- With the State Child Support Enforcement Program for child support enforcement
- With the North Carolina Department of Revenue for tax administration

This requirement helps ensure accurate identification and supports the integrity of the licensing process throughout North Carolina.

## Recognizing Milestone CPAs

On April 20, 2026, the Board recognized two North Carolina CPAs for their longstanding dedication to the accounting profession. William Temple Allen, CPA, and Mark D. Stephens, CPA, were honored for 53 years of licensure.

After Board President Jodi Kruse, CPA, presented Certificates of Recognition to Mr. Allen and Mr. Stephens, both honorees reflected on memorable moments from their careers, discussed the changes they have witnessed in the profession, and shared what being a CPA means to them.



Ms. Kruse with Mr. Allen



Ms. Kruse with Mr. Stephens and his wife, Claudia Stephens

## Choosing the Correct CPE Compliance Answer

A key component of renewing an active North Carolina CPA license is reporting your compliance with the CPE requirements during the annual CPA certificate renewal. Make sure you select the statement that most accurately reflects your completion of the 2025 CPE requirements.

**Option A** is the correct choice for most CPAs. If you were licensed in North Carolina before January 1, 2026, and completed the CPE requirement before December 31, 2025, and none of the other options apply to you, choose Option A.

*I will report my CPE minutes on the following page. All CPE minutes reported were completed in 2025, including at least 50 minutes of regulatory or behavioral ethics from a CPE sponsor registered with the NASBA National Registry of CPE Sponsors.*

**Option B** applies to CPAs who were licensed in North Carolina after January 1, 2026.

*I was certified in N.C. after 1/1/2026 and was not required to comply with CPE requirements for 2025. I understand that I may not claim any 2025 CPE courses or carry forward.*

**Option C** is for CPAs who didn't complete the required CPE between January 1 and December 31, 2025, but want to use the grace period to extend the deadline until June 30, 2026.

By choosing this option, you'll receive a Letter of Warning and be subject to a two-year CPE audit for 2025 and 2026. This grace period can be used only once every five years. If you use it twice within five years, the Board may forfeit your certificate.

*I did not obtain all my CPE by December 31, 2025. I would like to utilize the grace period to extend the CPE deadline to June 30, 2026, to fulfill my 2025 requirement. I understand that using the grace period will cause me to receive a warning letter and that if I utilize the grace period twice in any 5-year period, I may forfeit my certificate.*

**Option D** applies only to CPAs who did not complete the required CPE between January 1 and December 31, 2025, but completed it by June 30, 2026, **with an approved CPE extension**. CPAs choosing Option D will be subject to a CPE audit for the 2025 calendar year.

*I did not obtain all my CPE by December 31, 2025, but did obtain it all by June 30, 2026, to fulfill my 2025 requirement. I received a written approval of an extension to utilize the grace period to extend the CPE deadline to June 30, 2026, without penalty.*

**NOTE:** All requests for a CPE extension must include the [Request for Extension to Complete CPE Requirement](#) form, a description of the circumstances, and supporting documentation (e.g., medical records or accident reports). The Board reviews each extension request individually and notifies the CPA in writing of its approval or disapproval of the request. Do not select Option D unless the Board has approved your request for an extension.

**Option E** is for CPAs who are not residents of North Carolina and are meeting the CPE requirements in the state where they live, work, and are licensed. This option confirms that you are complying with either your home state's ethics requirements or North Carolina's ethics requirements. You must indicate the state whose CPE requirements you are following. If you choose Option E, the Board will no longer track your carry-forward CPE.

*I am a non-resident of North Carolina, and I am complying with CPE requirements in the state where I live or work and am licensed. I am complying with that state's ethics requirement, or I am complying with North Carolina's ethics requirement. Please provide the state with whose CPE requirements you are compliant.*

If you have questions about which CPE compliance answer to select when completing the individual CPA certificate renewal, please contact the Board at (919) 733-1423 or by [email](#).

## Every CPA Has a Story. What's Yours?

Are you carrying on a family tradition of becoming a CPA? Making a career change into accounting? Maybe you are still in school or are working your way through the CPA Exam. No matter where you are on your path to North Carolina CPA licensure, or where your career has taken you, your perspective matters.

From those just starting out to those who have been licensed for years, every journey is unique. And it's those real experiences that can inspire, encourage, and guide others along the way.

Whether your work is in public practice, industry, government, education, or another field, your story illustrates the many ways CPAs make an impact every day. By sharing your journey, you help showcase the profession's diversity and strengthen the CPA community.

If you're ready to share your story or have questions about how to submit your story, please contact us at [communications@nccpaboard.gov](mailto:communications@nccpaboard.gov).



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

Debra J. Carson, #9286,  
Dennis Dale Farlow, #9299  
Lon Howard Godfrey, #9290

# CPA Certificate Reclassifications

## Reinstatement

On April 20, 2026, the Board approved the following applications for CPA certificate reinstatement:

Karen Alisa Frazier, #27956 Raleigh, NC

## Reissuance

On April 20, 2026, the Board approved the following application for CPA certificate reissuance:

Joseph Michael Benedetti, #41934 West Palm Beach, FL

## CPA-retired

In April 2026, the Board approved the following applications for CPA-retired status:

Glenda Renee Arnold-Tuthill, #33631	Overland Park, KS
Mark Alan Bumgarner, #10744	Waynesville, NC
Sherri Lynn Carpenter, #25891	Roxboro, NC
Wendy Lee Cisowski, #40746	Hendersonville, NC
Thomas John Coughlin, #29207	Winston Salem, NC
Joanne Leslie Edelman, #32142	Flat Rock, NC
Ian Alexander Frank Edmonds, #39173	Toronto, ON
David H. Harriss, #20926	Charlotte, NC
James Bailey Jordan, #16877	Pinehurst, NC
Charles Kennedy, #18021	Greensboro, NC
Charles Robert Knox Jr., #23935	Raleigh, NC
Kenton Dickson Kreager, #20566	Greensboro, NC
Heinz Walter Little, #8455	Winston-Salem, NC
Lisa VanLeeuwen London, #37837	Morehead City, NC
Clayton Russell Lynch, #10136	Cary, NC
Felix Clarence Miclat Jr., #20148	Matthews, NC
Darrell Arthur Murray, #17711	Charlotte, NC
Joseph Elton Parrish, #26957	Hilton Head Island, SC
Nancy Pathak, #19071	Matthews, NC
Robert Scott Ruby, #24659	Cary, NC
Angie Melinda Sellers, #18336	Raleigh, NC
Karen Marie Smelcer, #20796	Magnolia, TX
Robert Lorin Wheeler, #19914	Lancaster, SC
James Danny Wiles, #17188	Davidson, NC
Nancy Usher Williams, #36447	Durham, NC
Michael William Zimmerman, #15324	Pinehurst, NC

## Inactive Status

In April 2026, the Board approved the following applications for inactive status:

Janice Neely Abluton, #26894	Charlotte, NC
Paula Marie Arsenault, #30255	Cottrellville, MI
Robert Garland Atkins Jr., #4189	Charlotte, NC
Becky Jo Bennett, #36484	Winston-Salem, NC
Koreen Herald Bennett, #35609	Cary, NC
Kira Ann Bibb #34958,	Murfreesboro, TN
Donald Bryson Biggerstaff, #8563	Morganton, NC
William Joseph Billiard, #29853	Matthews, NC
David McLeod Boggs, #30573	Johns Creek, GA
John William Bradway Jr., #29107	North Myrtle Beach, SC
Stephen Allen Briley, #11277	Madison, GA
Geraldine Hermosisima Burket, #19410	Charlotte, NC

Janet Kinsland Burnette, #26577	Arden, NC
Kenneth Randall Cales, #27232	Englewood, FL
Francis Martin Cancro, #25556	Huntersville, NC
Christopher Lee Ciccone, #30715	Indian Land, SC
Robert Preston Clark, #8632	Wilmington, NC
Eileen M. Conlin, #18731	Charlotte, NC
Monica Aguilar Daniel, #18580	Charlotte, NC
Andrea Marie DeBerry, #31124	North Myrtle Beach, SC
Jerry Worrell DeBerry, #15842	North Myrtle Beach, SC
Dale Lee Flesher, #7952	Oxford, MS
Mary Nell Fletcher, #17643	Richardson, TX
Gayle Strickland Fox, #19233	Waxhaw, NC
Vernon Keith Gargus, #32878	Marvin, NC
Michael Christopher Giannuzzi, #45766	Charlotte, NC
Rodney William Grant, #18789	Gastonia, NC
Carl DeMeyer Harris, #34456	Durham, NC
Amy Henderson Hayes, #18114	Hudson, NC
Jacey Alexandra Henderson, #38364	Oak Island, NC
Robin Litman Herrick, #20965	Southport, NC
William Darke Higgs Jr., #13926	Atlanta, GA
James Copeland Hobbs Jr., #13431	Raleigh, NC
Mark Gregory Hofer, #16942	Concord, NC
Deborah Garland Holland, #14803	Charlotte, NC
Rodney Funrow Jessup, #21976	Pilot Mountain, NC
Steven Gilbert Johnson, #35440	Cornelius, NC
Kimberly Pickett Jones, #16945	Beulaville, NC
James Paul Kelly, #39388	Pawleys Island, SC
Bernard G. Kinzie, #21687	Glen Allen, VA
Thomas Edward Kittinger Jr., #13228	Rolesville, NC
Christine Lawrence, #29249	Monroe, NC
Walter Edmund Leamy III, #21606	Vanceboro, NC
Atlee Jennings Lenes, #40915	Charlotte, NC
Peter David Mann, #47684	Charlotte, NC
Garrick L. Martin, #22740	Summerfield, NC
Holli Jessee McMillan, #28183	Waxhaw, NC
Kelly Elizabeth Moss, #20859	Huntersville, NC
Barbara Shene Natella, #35177	Greensboro, NC
Linda Zerof Oglesby, #15382	Apex, NC
Andrew Fredrick Pearson, #38853	Spearfish, SD
Leilani M. Perdue, #30516	Boca Raton, FL
Abigail Joy Prosapio, #44299	Little Silver, NJ
Marquis James Pullen, #40811	New York, NY
Kamal Fawzy Rizk, #19883	Raleigh, NC
Michelle McGinnis Robinson, #27596	Omaha, NE
Matthew Orion Rolland, #46465	Land O Lakes, FL
Gerald Michael Schuetz, #29294	Raleigh, NC
Lawrence Jennings Scott, #16150	Charlotte, NC
Cyndra Johnson Swinson, #26977	Lexington, SC
Mary Evans Tanner, #20807	Chapel Hill, NC
Edward Paul Thill, #42338	Chapel Hill, NC
Sheryl Ellis Thompson, #47997	Farmers Branch, TX
Patrick Bradley Vass, #21432	Wilmington, NC
Kurt Richard Voorhies, #21870	Weddington, NC
Ned Hastings Weavil Jr., #19098	Concord, NC
Joel Max White, #10759	Fayetteville, NC
Katherine Lea Williams, #41319	Charlotte, NC



## State Board of CPA Examiners

### Board Members

Jodi Kruse, CPA  
President

Mickey Payseur, CPA  
Vice President

Ulysses Taylor, CPA, Esq.  
Secretary-Treasurer

Jim Ahler, CAE  
Public Member

Tammy Coley, CPA  
CPA Member

Maria Lynch, Esq.  
Public Member

Dr. Kecia Williams Smith, CPA  
CPA Member

### Staff

Executive Director  
David R. Nance, CPA

Deputy Director  
S. Lynne Sanders, CPA

Staff Attorney  
Frank Trainor, Esq.

#### Administrative Services

Felecia Ashe  
Vanessia Willett

Communications  
Lisa Hearne-Bogle

Examinations  
Phyllis Elliott

Licensing  
Alice Grigsby  
Cammie Emery

#### Professional Standards

Julia Mayo  
Jeffrey Tankard

### Other

Legal Counsel  
Noel Allen, Esq.

# Dates to Remember

*Dates, times, and locations are subject to change.*

## 2026

May 25	Office Closed
June 19	Office Closed
June 22	Board Meeting, Raleigh
June 30	Deadline: 2026-2027 Individual CPA Certificate Renewal
July 3	Office Closed
July 20	Board Meeting, Raleigh
July 31	Final Deadline: 2026-2027 Individual CPA Certificate Renewal
Aug. 17	Board Meeting, Raleigh
Sept. 7	Office Closed
Sept. 23	Board Meeting, Elon University
Oct. 19	Board Meeting, Raleigh

## CPA Exam Pass Rates: 2026 Q-1

Section	All Candidates	NC Candidates
AUD	47.80%	46.9%
FAR	43.46%	39.6%
REG	66.65%	72.3%
BAR	41.30%	66.7%
ISC	66.79%	70.9%
TCP	79.28%	86.3%

*Information provided by NASBA and the AICPA.*

## CPA Exam Testing and Score Release Dates

All dates are tentative and subject to change. For official testing and score release dates, [check the AICPA website](#). For score release notifications, please follow NASBA on X.

Exam Section	If the AICPA receives your exam data file by*:	Your target score release date is:
<b>CORE SECTIONS</b>		
AUD, FAR, REG	05/16/2026	05/27/2026
	06/08/2026	06/16/2026
	06/30/2026	07/10/2026
	07/23/2026	08/07/2026
	08/15/2026	08/25/2026
	09/07/2026	09/15/2026
	09/30/2026	10/09/2026
<b>DISCIPLINE SECTIONS</b>		
BAR, ISC, TCP	04/30/2026	06/16/2026
	07/31/2026	09/11/2026
	10/31/2026	12/15/2026

\*Exam data files (including candidates' responses) received after this date will be included in the next scheduled score release. Your Exam can't be scored until the AICPA has received your file from Prometric, the company that administers the Exam.