



Kentucky Board of Accountancy

E-NEWSLETTER

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2021 LICENSE RENEWAL

As of September 16, 2021, of the 3965 CPAs scheduled to renew their licenses in 2021, 3641 renewed on-line; 52 reinstated their licenses; 45 obtained retirement waivers of CPE requirements; 70 voluntarily surrendered their licenses; and 4 passed away, leaving 153 CPAs who had failed to timely renew or otherwise respond. Those seeking to retain the rights and privileges of a CPA license must immediately take action to have their licenses reinstated as set forth by the procedures available on the Board website, www.cpa.ky.gov.

BOARD MEMBERS

In an Executive Order dated June 15, 2020, Governor Beshear appointed David R. Price, CPA, CGMA, and Mark F. Wheeler to the Board of Accountancy. Mr. Price and Mr. Wheeler replaced Ted Funk and Toni Carver-Smith, respectively, whose terms had expired. Mr. Price and Mr. Wheeler will each serve a four-year term that expires on June 30, 2024.

Mr. Price is the Managing Partner of Jones, Nale & Mattingly, PLC, Certified Public Accountants and Advisors. He received his CPA license in 1988, and is a graduate of the University of Kentucky. Mr. Price is a member of the AICPA, and is a member and past president of the Kentucky Society of CPAs.

Mr. Wheeler is President of Central Bank of Jefferson County, and will serve as the citizen at-large representative on the Board. He is a graduate of Eastern Kentucky University.

In an Executive Order dated June 29, 2020, Governor Beshear appointed Amy T. Miller, CPA, to the Board of Accountancy. Ms. Miller replaced A. Frank Harris whose term had expired. Ms. Miller will serve a four-year term that expires on June 30, 2024.

Ms. Miller is a Member of Amy T. Miller, CPA, PLLC. She received her CPA license in 2007, and obtained a B.S. and M.S. in Accounting from the University of Kentucky.

In an Executive Order dated June 30, 2021, Governor Beshear appointed Anne J. Brooks, CPA, and William J. Jessee, CPA, JD, to the Board of Accountancy. Ms. Brooks and Mr. Jessee replaced Robert Patterson and Mimi Kelly, respectively, whose terms had expired. Ms. Brooks and Mr. Jessee will each serve a four-year term that expires on June 30, 2025.

Ms. Brooks is a Partner at PricewaterhouseCoopers. She received her CPA

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BOARD MEMBERS

Diane Medley, CPA
President, Louisville

Elizabeth Payne, CPA
Secretary/Treasurer, Louisville

David Price, CPA
Louisville

Mark F. Wheeler
Citizen Member, Louisville

Amy T. Miller, CPA
Harlan

Anne Brooks, CPA
Lexington

William J. Jessee, CPA
Louisville

Staff Members

Joseph P. Donohue
Executive Director

Susan Tomes
Licensing Coordinator

Holly LeMaster
Exam Coordinator

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Kentucky State Board of
Accountancy
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Website: cpa.ky.gov
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Address Change? Please notify us.

It is your responsibility as a licensed CPA to notify the Board of your current address. You may submit notice of a change in address by mail, fax, or through our website at cpa.ky.gov by using our "Address Change Form".

BOARD MEMBERS (CONTINUED)

license in 2012, and obtained a B.S. and M.S. in Accounting from the University of Kentucky. Ms. Brooks is a member of the AICPA and the Kentucky Society of CPAs.

Mr. Jessee is the Managing Partner of Henderman, Jessee & Company, PLLC. He received his CPA license in 1982, and obtained a B.S. from the University of Kentucky and a J.D. from the University of Louisville School of Law. Mr. Jessee is a member of the AICPA and the Kentucky Society of CPAs, as well as the Kentucky and Louisville Bar Associations.

ELECTION OF OFFICERS

During their July 2021 meeting, the members of the Board elected Diane Medley, CPA (Louisville), as Board President and Elizabeth Payne, CPA (Louisville), as Board Secretary/Treasurer.

RETIREMENT OF BOARD'S EXECUTIVE DIRECTOR

On August 1, 2020, Richard C. Carroll retired from the State Board of Accountancy. Mr. Carroll served with great distinction as the Board's Executive Director since 2002. He served as a member of the Executive Directors' Committee for the National Association of State Boards of Accountancy (NASBA) and as a member of NASBA's CBT Implementation Task Force.



Dick Carroll

Mr. Carroll became the Executive Director for the Board in November of 2002. Prior to that time, he served as the Board's general counsel for over 14 years while employed in the Attorney General's Office. Mr. Carroll worked to promote a strong relationship between the Board of Accountancy and the Kentucky Society of CPAs, the professional organization that represents CPAs. He also excelled in furthering the Board's mission of protecting the public interest through its oversight of certified public accountants and certified public accounting firms, while making enduring contributions to the public accounting profession. The Board will be forever grateful for his many years of committed service.

2021 BOARD MEETING DATES

Meetings are conducted at the Board office in Louisville,
located at 332 W Broadway, Suite 310.

The following meeting dates remain for 2021:



Please keep in mind that meetings may be cancelled or rescheduled.

REMINDER OF JANUARY 1, 2021 CHANGES TO REGULATIONS GOVERNING CPE REQUIREMENTS

Consistent with recently enacted amendments to 201 KAR 1:100, as of January 1, 2021, 50% of the CPE hours required of all licensed CPAs must be comprised of “technical standards” courses.

Technical standards courses include those with the subject matters of accounting, auditing, business law, economics, finance, information technology, management services, professional ethics, statistics, securities, tax, or specialized areas of industry that contribute directly to the professional competence of a licensee.

Also as of January 1, 2021, CPAs in public accounting firms who perform (a) attest services, as defined in KRS 325.220; or (b) compilation or preparation of financial statement engagements subject to SSARS, must complete 8 hours of CPE in the subject matter of accounting or auditing each year, for a total of 16 hours over the two-year reporting period.

Lastly, beginning January 1, 2021, CPAs required to

complete 80 hours of CPE per every two-year reporting period may include up to 8 hours of personal development courses toward their requirement, and CPAs required to complete 60 hours of CPE may include up to 12 hours of personal development courses.

An acceptable personal development course improves time management, leadership, team building, goal setting and similar soft skills related to working in an office or professional setting. Human resources courses also qualify under personal development hours.

- CPAs who renew their licenses in 2023 (with a reporting period of January 1, 2021 to December 31, 2022) will be the first group required to comply with these new CPE provisions.
- CPAs renewing in 2022 will not be subject to these changes, but instead will proceed according to the standards in place prior to amendments to the CPE regulation.

REMINDER OF ESSENTIAL ELEMENTS OF REQUIRED COURSE COMPLETION DOCUMENTS

It continues to be required that each CPA obtain, and retain for 5 years, the appropriate documentation to establish that he or she completed the continuing professional education requirements. Such course completion evidence shall consist of a document prepared by the course sponsor that includes all of the following:

- Name of the licensee
- Course title
- Field of study (e.g., tax, ethics, accounting)
- Dates attended
- Number of CPE hours awarded
- Signature of provider or sponsor

This information, and all of the applicable statutes and regulations, are available on our website www.cpa.ky.gov.

APPOINTMENT OF NEW EXECUTIVE DIRECTOR

Seeking to continue the legacy left by Mr. Carroll is Joseph P. Donohue, whom the Board appointed as its next Executive Director. Mr. Donohue, originally from Pennsylvania, obtained a B.S. from the University of Scranton, and a J.D. from the University of Pittsburgh School of Law. Following many years in the private practice of law, Mr. Donohue transitioned to the public sector in 2017, when he became the General Counsel of the Kentucky Department of Financial Institutions. In that role, he also served as Counsel to the Board of Accountancy, and became quite familiar with the mission and functioning of the Board. Mr. Donohue began serving as the Board’s Executive Director in August 2020, and is excited about continuing its important service to the public and to its licensees.



2019 CPA EXAM RESULTS

July - September			
AUD	143 sat 77 passed 54% pass rate	FAR	147 sat 74 passed 50% pass rate
REG	117 sat 64 passed 55% pass rate	BEC	126 sat 76 passed 60% pass rate

October - December			
AUD	104 sat 57 passed 55% pass rate	FAR	115 sat 50 passed 43% pass rate
REG	100 sat 53 passed 53% pass rate	BEC	98 sat 56 passed 57% pass rate

2020 CPA EXAM RESULTS

January - March			
AUD	87 sat 46 passed 53% pass rate	FAR	104 sat 49 passed 47% pass rate
REG	89 sat 49 passed 55% pass rate	BEC	78 sat 50 passed 64% pass rate

April - June			
AUD	52 sat 35 passed 67% pass rate	FAR	45 sat 29 passed 64% pass rate
REG	31 sat 24 passed 77% pass rate	BEC	50 sat 39 passed 78% pass rate

July - September			
AUD	112 sat 59 passed 53% pass rate	FAR	148 sat 81 passed 55% pass rate
REG	98 sat 54 passed 55% pass rate	BEC	69 sat 51 passed 78% pass rate

October - December			
AUD	147 sat 69 passed 47% pass rate	FAR	152 sat 68 passed 45% pass rate
REG	124 sat 74 passed 60% pass rate	BEC	103 sat 56 passed 54% pass rate

2021 CPA EXAM RESULTS

January - March			
AUD	121 sat 61 passed 50% pass rate	FAR	64 sat 29 passed 45% pass rate
REG	99 sat 59 passed 60% pass rate	BEC	80 sat 51 passed 64% pass rate

April - June			
AUD	136 sat 64 passed 47% pass rate	FAR	97 sat 40 passed 41% pass rate
REG	74 sat 42 passed 57% pass rate	BEC	99 sat 63 passed 64% pass rate

*AUD = Auditing and Attestation | *FAR = Financial Accounting and Reporting | *REG = Regulation | *BEC = Business Environments and Concepts

New CPA Licenses Issued

Jonathan I. Abdalla
Claire Abourjeily
James Michael Acton
Joshua Adams
Yilina Admiraal
Emina Alagic
Joseph Levi Allgeier
Seth Alvey
Mary Grace Amato
Eric Michael Anderson
Neeaz Ansari
Mark Angelo Antiola
John Archambault
Desmond Aryee
Robin Atnip
Emily Ault
Robert W. Aylor
Jordan Ayres
Ryan Kevin Bailey
Walter B. Barbour
Samantha Jo Barr
Jonathan J. Barrios
Bradley Allen Bayers
Ashley Wasson Beatty
Gage Beavers
Joshua Beckerich
Nicole Carter Beckman
Burke Thomas Beiting
Anne Thomas Belcher
Andrew Carlton Beno
Troy Bernier
Vanessa Bertoldo
Kayla Besendorf
Erik William Boehm
Emily Bond
Maggie A. Bourne
J. Matthew Bowman
Mitchell T. Boyd
Allison Renee Boyne
Noah Clifford Braden
Travis Bradley
Zachary Martin Braun
Aaron J. Brewer
Mathias Brewers
Haleigh Emerson Bricker
Trevor Brinkmann
Nathan Scott Brittain
Sean Brohman
Mary Henderson Brown
Allyson Renee Brutscher
Tiffany Elaine Buchanan
Abraham David Buelt
Paul W. Burns
Christopher M. Burton, Jr.
Tyler Matthew Buttleman
Stephanie Byrne
Raymond Chadwick Byron
Alec Calvert
Zhide Cao
Jasmine Capili
Jessica Garmon Capps
Shauntia V. Cardine
Savannah Carter
Jacob Casad
Francis R. Cavaliere
Callie Morphett Cessna
Aaron Chandler
Aaron C. Charles
Lindsey Chastain
Thomas Cheek
Kevin Eric Chesser, Jr.
James Clay Childress
Elizabeth N. Clark
Tanner Clark
Bryan Austin Clemons
William Nicholas Clifton
Evan Coartney
Jesse James Coleman
Hannah Nicole Combs
Kristin Brooke Compton
Madison Contri
Haley Coons
Helen Vawter Cooper
Thomas Cooper
Thomas B. Copeland II
Kristen Wink Corley
Molly Sue Corr
Mark Cotter
Kaitlyn Cummins
Connor Curry
Noah Riley Curtis
Rene M. Dacles
Mark Daffer
Megan Richelle Dandurand
Hanna Marie Darnall
Breanna Michele Davis
Hannah Deaton
Austin DeCocker
Gagan Deep
Colin Delaney
Mahlon Dennis
Gagandeep K. Dhindsa
Michael Dilly
Mengzhu Ding
Nicole Dlugosz
Morgan M. Doherty
Natalya Donenberg
Emily Donovan
Jessica Doremus
Victoria Lynn Downing
Nathan Doyle
Kinsley Driver
Katherine Durham
Brandon J. Eades
Allison Echler
Eric Egan
John R. Eipert
DeAnna D. Ellis
Maria Cristina Sablan Ertz
Holly Estes
Theodore Fackler
Stephen Elliott Farmer
Laura C. Farris
Mary Alyssa Feldkamp
Cameron Ferrell
Jennifer K. Ferrell
Joshua William Findley
Robert Neil Fisher
Jessica Fister
Corin T. Foster
Phaedra Beth Fouts
William Frankhouser
Scott Frasure
Joseph H. Freibert
Heath Fritz
Dale Fucci
Timothy J. Furbush
April Ann Gahafer
Megan Rhea Garrison
Kathryn Ann Gathof
Rachel Marie Gathof
Matthew Geiger
Dylan Gensheimer
Elmer Joseph George Jr.
Sandra Faith Gerhardstein
Rachyl Nicole Gibson
Michael Raphael Gilligan
Connor Gingrich
Amanda Nicole Goins
Adam Frank Gordon
Stephanie H. Gray
Krystal Greathouse
Ellie M. Gregorowicz
Elaine Smith Grimes
Julie Michelle Grogan
Ellen M. Groneck
Jessica Leigh Grooms
Julia Grubbs
Julie C. Guenthner
Jordan Guess
Keith Aaron Gullett
Qiuqia Guo
Katherine Marie Hahnel
Brandon Hale
Hannah Hale
Gloria June Haley
Laura Hall
Joseph P. Hamilton
Sean T. Hamm
William Seth Hampton
Kali Nicole Hancock
Stephanie Hankins
John David Hanna
Daniel Hare
JoAnna Harper
Ryan Harris
Brian Hart
Chelsea LaRhea Hartmann
Amanda Hasl
Charles Michael Haunert
Samuel Richard Hawks
Catherine X. Heben
David Helton
Jacob B. Hensley
Brandon Hernandez
Emily Loren Herring
Adam Herron
David Michael Hesse
Joseph Dane Hilliard
Adam Philip Roger Hines
Cory M. Hoffman
Miranda Leigh Holcomb
Joseph G. Hollingsworth
Nicole Michelle Hollis
Jillian Elise Hoover
Kyle Alexander Horn
Bailey Loryn Horsley
Haley Renee Howard
Brandon Jacob Hoying
Joseph Raymond Huard, III
Jacob Acton Hubbard
David M. Humensky
Nicole Hunsaker
Justin A. Hurst
Kaci N. Huynh
Rebecca A. Inbaraj
Warren K. Irons
Hillary Michele Ison
Emily Nicole Jackson
Tyler Kent Jackson
Savannah James
Cody Douglas Janes
Jeremy Wade Jarboe
Jennifer P. Jenkins
Tyler S. Jenkins
Kelsey Patricia Jensen
Caleb Johnson
Courtney Amanda Johnson
Rebecca L. Johnson
Matthew T. Zuerner
Johnson
Tyler J. Johnson
William Joseph Johnson
Kathleen R. Johnston
Jordan Jones
Rachel Jones
Conner Judd
Scott Allen Jump
Sunyoung Jun
Douglas Michael Kanney
Matthew Thomas Keeling
William Lewis Keeton, IV
Alexander Kehres
Gayle S. Kemble
Austin Kennedy
Kevin M. Kennedy
Georgia Keogh
Allison Marguerite Kerr

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New CPA Licenses Issued (Continued)

Sarah Elizabeth Kerrick	William Richard Mills	Jeremy S. Robison	Tanner Lyons Teepen
Andrew Lee Kidd	Alayna R. Mohn	Jacob Rogers	Wei-Yuan Teng
Christopher Blane Kidd	Logan Mohon	Grant K. Rohleder	Jonathan M. Tennent
Jessica Kidwell	Cynthia Morgan	Barbara M. Rojas	Tori Lynn Thaman
Min Hee Kim	Jon Clyde Cable Morgan, II	George Van Uniford Ruby	Kaylee Michelle Thomas
Michael K. Kimble, Jr.	Emily Morganett	Nathan Ace Runge	Ross Thomas
Alison King	John W. R. Morris	Diane C. Ryan	Olivia Thompson
Jordan Thomas King	Kelly Morris	Morgan Ryle	Rebecca Thorman
Lesley D. L. King	Meredith Duguid Morris	Mame Balla Sarr	Thomas Edward Thorn
Kelci Kirchdorfer	Cheyenne Raye Mullins	Emily Scarsella	Bradanne Jeannette Toney
Matthew Blake Kirk	Eddie Maikut Musani	Christopher Schiller	David Thomas Tribbett
Daniel Kissel	Ben Nanney	Daniel J. Schlachter	Scott Kilian Triplett, Jr.
Zachary Kitzmiller	Mark D. Newell, Jr.	Reid C. Schlotterbeck	Parul Subhash Trivedi
James Klamo	Oliver Newport	Torry Schloz	Chia Chen Tsai
Kristin Knight	My Ha Nguyen	Austin Tyler Schroeder	Patricia Lynette Tyson
Yujun Kong	Nicole S. Nickels	Matthew Thomas Schwartz	Jordan U'Wren
Amar Korac	Jessica Marie Noble	Abigail C. Schweitzer	Jennifer Villaloboz
Kameron E. Kragel	Kelly Jane O'Brien	Miranda Lee Scott	Thomas Joseph Vogelee
Julianne M. Kramer	Brigit O'Donovan	Valerie J. Seefluth	Tanachat D. Vongvises
Kendall Trey Kramer	Amanda Marie Onkst	Hannah Seiter	Andrew P. Walker
Steven Krueger	Savana J. Ortiz	Nicholas Setaccioli	Hannah Leigh Walker
Ashlee Kate Krupa	Joseph Samuel Overbee	Creed Davis Setzer	Marilyn L. Walker
Luke J. Lamb	Jikai Pan	Gentiana Shabani	Sarah Walker
Matthew Lancaster	Elaine S. Paris	Alex Shearer	Jing Wang
Michael Dixon Lavender	Matthew Parks	Jessica Leigh Sievert	Ryan Ward
Brock Evan Lawrence	Emily Elaine Parsley	Natasha Siewrattan	Holly Marie Ware
John H. Lechleiter, II	Allen Wayne Patterson, Jr.	Catherine Shi	Ashton Grace Wasson
Meredith Ledford	Rachel Penn	Lindsey Simko	Clark Watts Jr.
Alexander Lee	Landon Perraut	Joshua Simon	Guanzhong Wei
Alexandra Katherine Legue	Jordan Peters	Robert C. Simpkins, Jr.	Brandon Tyler Weir
Laura Elizabeth Lenviel	Michael Peters	Dillon Scott Simpson	Brittany Wessels
Keith Levin	Amanda M. Petrillo	Kristina Sindeeva	Stephanie P. White
Hong Ying Li	Jonah Philley	Vincent Sireci	Carly Christine Whitesell
Richard Scott Linton Jr.	Anna C. Pohlgeers	Emily Slater	Benjamin T. Wildmon
Nathaniel J. Littles	Justen Dean Pollock	Joslyn Becker Sloan	Kayla Wills
Chong Liu	Logan Dean Potts	Brent Joseph Small	Jay Perry Wilson
Carli R. Logan	William Seth Powell	Chyla Jo-Ann Smith	Samantha Winebrenner
Daniel Paul Lonnemann	Hannah Mae Prater	Molly M. Smith	Thomas Blaine Wiseman
Kelley S. Lott	Deanna Olech Prisinzano	Nathaniel Thomas Smith	Kristina R. Wood
Haley Loughran	Travis Wayne Purcell	Trenton Jones Smith	Ke'Aira L. Wooden-Brown
Sydney Ann Loy	Kyle Andrew Quimby	William Tway Smith	Allison Paige Woodlee
Yifan Lu	Joseph Hunter Raj	Thomas C. Spalding	Derek W. Woodruff
Andrew Luken	Jordan Brianne Rambo	Alicia M. Spence	Alisha Workman
Matthew James Lutz	Zachary Ray Rambo	Aaron Stam	Lu Xu
Allison Gillian Lyon	Zane Martin Ramey	David Lee Stanley, Jr.	Xinyuan Yang
Marc Walker Maguire	Taylor Ratliff	Dillon Beck Staples	Xue Yang
Trista Lynn Mcguire	Justin Andrew Reed	Ahuva R. Stern	Danielle Mayling Yap
Hamza Ahmed Malik	Bryan Reeves	Thomas Mark Stice	Chee Yin
Patrick T. Malone	Collin John Reinbrecht	Lillian Stivers	Jacob T. York
Zachary Marcum	Akia C. Rice	Molly Rose Stockton	Tina Singer Young
Malorie Justine Martino	Abby Rich	Zachariah T. Strahan	Amanda Youngman
Neil Mattingly	Sean Richards	Paul Strasser	Alyssa Terese Yozwiak
Chad Thomas May	Stephen Riedel	Jeffrey Tyler Stromquist	Madeline Zentner
Devin W. Mayne	Zachary David Rigsby	Zachary R. Stroud	Alan Zgoda
Ryan McCain	Harrell Thomas Riley II	Klein Stewart Stubbs	Liyuan Zhang
Jo H. McCracken	Connor McKay Ritchey	William Stumler	Wenjing Zhang
Wesley Ryan McManus	David Paul Roberts	Sean Joseph Sutton	Tim Tenglong Zhao
Lakshmi Achuthan Menon	William Reed Roberts	Spencer Swift	Yuanyuan Zheng
Pooja Mohan Menon	Robert Andrew Robertson	Muhammad Omer Tariq	Joseph Chase Zimmer
Emi L. Midkiff	Summer Lynn Robinson	Kyle E. Taylor	

DISCIPLINARY ACTIONS

The following summaries identify the actions taken by the Board members since publication of the previous Board Ledger. To access the orders of each decision please visit the Board website at www.cpa.ky.gov and perform a search for each licensee under “Individual Licensee Search.” After bringing up the name of the CPA, click on the link entitled “Details.” At the bottom of that next page click on the link with the associated case number. A copy of the order should appear. However, in the event an order results in the revocation of a license, the former CPA’s information is instead deleted from the active database, and a written request to obtain a copy of the order must be submitted to Board staff. Publication of this information is required by 201 K.A.R. 1:150.

2018-001, Wayne D. Vice. In October 2012, the Respondent entered into a loan arrangement through which he borrowed a principal sum of \$43,000 from an existing client. The Respondent made one payment in 2013, but failed to fully repay the loan by the agreed-upon due date. Subsequent collection attempts to obtain payment from the Respondent proved unsuccessful. A collection action was initiated against the Respondent in Madison Circuit Court, and a Default Judgment was entered against him on November 1, 2017, in an amount of \$50,618.74, plus interest. With the debt still unpaid, a Board complaint was filed against the Respondent on January 5, 2018. In his reply to the complaint, the Respondent admitted to having failed to repay the loan, but indicated that he was in the process of doing so. By letter dated December 18, 2018, the Complainant ultimately informed the Board that the Respondent had repaid the loan in full. The Respondent admitted that the foregoing actions constituted conduct discreditable to the accounting profession in violation of KRS 325.340(1)(h), and the parties decided to enter into an agreed order.

Remedy: Respondent agreed to pay a \$4,300 fine; had his license suspended for 60 days; and was placed on probation for a period of five (5) years.

2018-016, William Arthur & Company, PSC. During its November 15, 2018 monthly meeting, the members of the Board reviewed the peer review reports issued to the firm for the years ending 2013 and 2016. The reviews were performed on compilation reports prepared by the firm and the rating assigned to each engagement was “pass with deficiency.” Each report noted that the firm had failed to comply with recently enacted reporting requirements for compilations. In addition to the firm’s completion of continuing education to insure it was complying with the latest professional reporting standards, the Board also determined that further remedial action was required to insure the deficiencies referenced in the previous two reports were not repeated. Through communications with the Respondent, the Board informed the Firm of its expectations regarding the next phase of remedial action. When these discussions between

the Parties reached an impasse without reaching an agreement regarding the precautions to be employed, the Board filed an Administrative Complaint against the CPA Respondent and the Firm on June 3, 2019. Subsequent to the initiation of that action, the parties decided to enter into an agreed order.

Remedy: The Firm agreed to undergo a pre-issuance review on all compilation engagements that had been in process, and into the future, according to the terms contained in the “Board of Accountancy Guidelines for Pre-Issuance Reviews,” which was incorporated into the Order. The pre-issuance review process was to continue until the Board’s CPA investigator could advise the Board that the Firm had prepared two consecutive compilation reports that complied with all of the appropriate standards.

2019-010, 2020-005, 006, 009, 012, 013, 2021-001, Elizabeth C. Breathitt and Breathitt and Associates, PLLC. From late 2019 to early 2021, the Board received eight complaints from different clients of the Respondent each asserting that Respondent had failed to complete agreed-upon CPA services within applicable deadlines and had ignored numerous client communications and inquiries. Further compounding the harmful impact of her improper conduct, Respondent failed to timely return the records many of her clients provided to her during the course of their engagement, despite repeated and urgent requests for her to do so, thereby obstructing her clients’ efforts to obtain the services of another practitioner. Respondent also failed to respond to numerous inquiries made by the Board into several of the client complaints made against her. At the conclusion of the administrative action commenced by the Board, the hearing officer issued his Findings of Fact, Conclusions of Law, and Recommended Order of Default recommending that the Board enter an Order revoking the Respondent’s individual and firm licenses, and directing Respondent to “immediately cease offering services as a certified public accountant...”

Remedy: In concurrence with the hearing officer’s findings, conclusions and recommendations, the Board

DISCIPLINARY ACTIONS (Continued)

revoked the CPA license of Elizabeth C. Breathitt and the firm license of Breathitt and Associates, PLLC, and ordered that the Respondent and firm “immediately cease offering public accounting services reserved only to those properly licensed, and . . . discontinue using the title or designation “certified public accountant(s), public accountant(s)” or the abbreviation “CPA(s),” or any other title, designation, words, letters, abbreviation, sign, card, or device” tending to indicate possession of valid, active licensure under KRS Chapter 325.

2019-011, Rickie F. Brown and Rickie F. Brown, CPA (firm). Respondent failed to timely renew his CPA license by August 1, 2019, despite being required to do so. Moreover, Respondent’s firm continued to operate subsequent to August 1, 2019, even though Mr. Brown did not have a valid license, and was the only CPA-owner of the firm. The Parties decided to enter into an agreed order to resolve the matter, and Respondent admitted to having violated: (a) KRS 325.380(1) by improperly holding himself out as a CPA; and (b) KRS 325.301(3)(d) by participating in operating a CPA firm, despite having failed to timely renew his license.

Remedy: The Firm was fined \$250 and agreed to immediately cease operations pending the reinstatement of the Respondent’s individual CPA license.

2019-012, David Glenn Bush and Ludwig, Blair and Bush PLLC (firm). Respondent failed to timely renew his CPA license by August 1, 2019, despite being required to do so. Moreover, Respondent’s firm continued to operate subsequent to August 1, 2019, even though Mr. Bush did not have a valid license, and was one of only two CPA-owners of the firm. The Parties decided to enter into an agreed order to resolve the matter, and Respondent admitted to having violated: (a) KRS 325.380(1) by improperly holding himself out as a CPA; and (b) KRS 325.301(3)(d) by participating in operating a CPA firm, despite having failed to timely renew his license.

Remedy: The Firm was fined \$250 and agreed to immediately cease operations pending the reinstatement of the Respondent’s individual CPA license.

2019-013, Thomas J. Jones and Thomas J. Jones CPA (firm). Respondent failed to timely renew his CPA license by August 1, 2019, despite being required to do so. Moreover, Respondent’s firm continued to operate

subsequent to August 1, 2019, even though Mr. Jones did not have a valid license, and was the only CPA-owner of the firm. The Parties decided to enter into an agreed order to resolve the matter, and Respondent admitted to having violated: (a) KRS 325.380(1) by improperly holding himself out as a CPA; and (b) KRS 325.301(3)(d) by participating in operating a CPA firm, despite having failed to timely renew his license.

Remedy: The Firm was fined \$250 and agreed to immediately cease operations pending the reinstatement of the Respondent’s individual CPA license.

2019-019, Joseph H. Craft. On September 20, 2017, the United States District Court, District of Massachusetts, issued an Order Instituting Public Administrative Proceedings Pursuant to Rule 102(e) of the Commission’s Rules of Practice, Making Findings, and Imposing Remedial Sanctions (“Order”) against Respondent in connection with the SEC’s civil action, Securities and Exchange Commission v. TelexFree, Inc., et al, civil action number 1:14-CV-11858 (D. Mass.). The SEC obtained a final judgment against Respondent, ordering payments from him of close to \$350,000, and suspending him from appearing before the SEC as an accountant for a period of five (5) years. The SEC’s judgment was based, in part, upon the facts recited in the Consent of Joseph H. Craft, which outlined Respondent’s involvement in, and awareness of, a Ponzi and Pyramid scheme operated by TelexFree, Inc. during his association with that organization. Among others, the Consent contains the following admissions made by the Respondent:

- During his employment with TelexFree, Inc., Respondent “prepared financial statements that were submitted to various state telecommunications regulators as well as the Massachusetts Securities Division.”
- Respondent “was reckless about the fact that the financial statements he prepared were materially false and misleading, and . . . that his preparation of financial statements for TelexFree was fraudulent and deceptive, because TelexFree was a Ponzi and pyramid scheme that was destined to collapse, thereby preventing it from making the payments promised to investors.”
- Respondent, “directly or indirectly, recklessly, . . . (a) employed devices, schemes or artifices to defraud; (b) made untrue statements of material fact or omitted to state a material fact necessary to make the statements

DISCIPLINARY ACTIONS (Continued)

made, in light of the circumstances under which they were made, not misleading; and/or (c) engaged in acts, practices or courses of business which operated as a fraud or deceit upon certain persons....”

As a result of the SEC Judgment, the Indiana State Board of Accountancy (“Indiana Board”) filed a Complaint against Respondent’s Indiana license that was resolved through a July 16, 2020 Agreed Disposition, whereby Respondent agreed to voluntarily surrender his Indiana CPA license for a period of seven (7) years and pay a civil penalty of \$9,000.

On October 27, 2020, the Kentucky Board of Accountancy filed an Administrative Complaint alleging violations of KRS 325.340. During the pendency of this action, the Parties decided to enter into an agreed order to resolve the matter. The Respondent admitted that the facts set forth above constituted violations of the provisions of KRS 325.340(1) (b) and (h), and created actionable Board claims pursuant to KRS 325.340 (1)(f) and (g).

Remedy: Respondent’s Kentucky CPA license was revoked.

2020-007, Charles W. Bond and Charles W. Bond, CPA (firm). Board staff sent Respondent a letter dated June 6, 2018 that requested he submit a copy of the Firm’s most recent peer review report and acceptance letter. Respondent submitted a written response to the request that was dated June 21, 2018, but was not received by the Board until October 25, 2018, stating that he had not completed the peer review process, but had received an extension to do so. He also noted that, while he had been unable to concentrate on the program due to tax season, he would contact his peer review manager to complete the task as soon as possible. On August 16, 2018, the Board staff received notice that the firm had been dropped from the peer review program. Since receipt of that notice, the Board staff sent emails to Mr. Bond and left voice mails on his office phone requesting that he contact the Board. Mr. Bond failed to comply with these requests. Having not received any response or documents from Mr. Bond, the Board filed an Administrative Complaint against him and the Firm on May 28, 2020. Subsequent to the initiation of that action, the parties decided to enter into an agreed order.

Remedy: Respondent admitted that, in light of the

Firm’s issuance of audit, review or compilation reports, the failure of the Firm to be enrolled in peer review, as required by KRS 325.301(10), constituted a basis for the Board to take action pursuant to KRS 325.340(1)(c). He further admitted that his failure to respond to inquiries from Board staff regarding the Firm’s status in the peer review program constituted a basis for the Board to take action pursuant to KRS 325.340(1)(i). Respondent was fined \$3,000 and was prohibited from ever again performing any audit, review or compilation engagement.

2020-014, Christopher Russell. Respondent failed to timely renew his CPA license, and the license of his firm, Russell and Associates, CPAs, PLLC (“Firm”), on or before the applicable deadline of August 1, 2020. After being reminded of these delinquencies by Board office personnel, by both telephone and letters, Respondent submitted a request and payment for the reinstatement of his firm license on October 9, 2020, but failed to take any steps to reinstate his individual license. Notwithstanding additional subsequent reminders from the Board office to reinstate his individual CPA license, Respondent continued to take no action to do so. Despite lacking the required active licensure, Respondent also continued to hold himself out as a CPA, and continued to operate the Firm, subsequent to August 1, 2020. As a result, the Board instituted an administrative action against him on January 22, 2021. During the pendency of that matter, Respondent and Board staff discussed his licensing status and the requirements that needed to be satisfied in order to permit the reinstatement of his licenses. As a result of this correspondence, Respondent provided, as of March 8, 2021, the materials required for the reinstatement of his individual license, which also permitted the processing of his firm license materials, which had been set aside pending the resolution of his individual reinstatement. The Parties then decided to resolve the administrative action through an agreed order.

Remedy: Respondent admitted that he failed to renew his CPA license by August 1, 2020, and thereafter continued to hold himself out as a CPA in violation of KRS 325.380(1). He further admitted that he participated in the operation of the Firm after August 1, 2020, even though he had failed to timely renew the license of his firm and failed to hold a valid CPA license, in violation of 325.301(3)(d). Respondent was fined \$500, but his individual and firm licenses were ultimately reinstated.

2019 and 2020 CPE AUDIT VIOLATIONS

The following cases against the individuals listed were initiated based upon CPE audits conducted in 2019 and 2020. The cases were resolved as a result of an agreement reached between the CPA and the Board. Typically, the agreements required payment of a fine and double the number of hours the CPA was unable to provide documentation of having completed, or the license was voluntarily surrendered as if revoked. In some cases, the CPAs may have completed the hourly requirements, but failed to respond to repeated requests to provide the documentation and were subsequently fined. While the violation is indicated on the Board website when performing an “Individual Licensee Search” on the names listed below, a copy of the Agreed Order that resolved the matter is not available online. Instead, a written request for a copy of the order should be submitted to the Board staff.

2019-022	Jennifer L Arrasmith, CPA	2020-018	Emeka Anadu, CPA
2019-023	Kristy N. Brown, CPA	2020-019	William Bonny, CPA
2019-024	Robert C. Clark, CPA	2020-020	Gary Campbell, CPA
2019-025	Mary Mosier Cook, CPA	2020-021	Craig Dunaway, CPA
2019-026	Kerry M. Cowan, Jr., CPA	2020-022	Peter Edwards, CPA
2019-027	Michelle McCauley Dohrman, CPA	2020-023	Donnie Fryman, CPA
2019-028	Jennifer D. Foley, CPA	2020-024	John Galloway, CPA
2019-029	Jacqueline W. Fralick, CPA	2020-025	Trevor Gough, CPA
2019-030	William Chad Hancock, CPA	2020-026	Danny Hardin, CPA
2019-031	Shawn S. Heck, CPA	2020-027	Chris Humphrey, CPA
2019-033	Brian Douglas Lane, CPA	2020-028	James Livers, CPA
2019-034	Donna Loid, CPA	2020-029	Richard Schneider, CPA
2019-035	Mary C. Luckett, CPA	2020-030	Brian Sizemore, CPA
2019-036	Jason Heath McDowell, CPA	2020-031	Ryuji Sumi, CPA
2019-037	Jeremy D. Morgan, CPA	2020-032	James Taylor, CPA
2019-038	Lou Ann Parrino, CPA	2020-033	Kevin Wheatley, CPA
2019-039	Carrie Kaiser Riney, CPA	2020-035	Louis Willinger, CPA
2019-040	Craig H. Rothwell, CPA	2020-036	Kimberly Elam, CPA
2019-041	Walter J. Schwartz, CPA	2020-037	Elizabeth Feldmann, CPA
2019-042	Elinor R. Shipley, CPA	2020-038	Anne Ferring, CPA
2019-043	Christopher A. Skapura, CPA	2020-039	Kari Gough, CPA
2019-045	Chenjia Wang, CPA	2020-040	Christine Hettel, CPA
2019-046	William Scott Wells, CPA	2020-041	Sarah Horner, CPA
2019-047	Colleen M. White, CPA	2020-042	Thabani Khupe, CPA
		2020-043	Paula Kommor, CPA
		2020-044	Angela Wasserzug, CPA
		2020-045	Lisa Weber, CPA
		2020-046	Janet Wiley, CPA

