



Kentucky Board of Accountancy

E-NEWSLETTER

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2023 LICENSE RENEWAL

The Board’s license renewal data, as tabulated through September 21, 2023

Total CPAs Scheduled to Renew in 2023

3,926



3,596

Renewed On-line

35

Reinstated Licenses

49

Obtained Retirement, Medical or Hardship Waivers of CPE Requirements

88

Voluntarily Surrendered Licenses

4

Passed Away

154

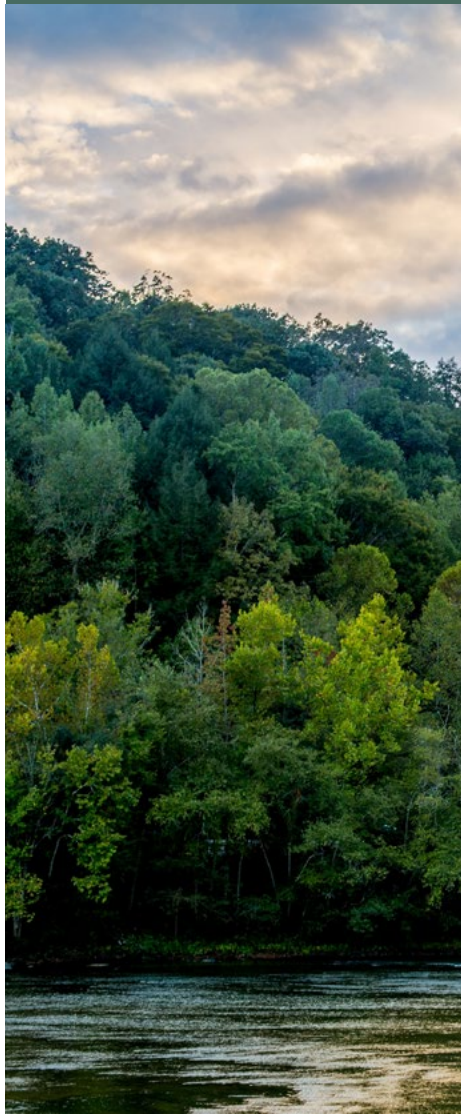
Failed to Timely Renew or Respond

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 MEETING DATES

The Board will hold its 2024 monthly meetings on January 18, February 15, March 21, April 18, May 23, June 20, July 18, August 15, September 19, October 17, November 21 and December 19. A copy of the Board’s full 2024 calendar can be found on its website www.cpa.ky.gov.



BOARD MEMBERS

David Price, CPA
President, Louisville

Amy T. Miller, CPA
Secretary/Treasurer, Harlan

Mark F. Wheeler
Citizen Member, Louisville

Anne Brooks, CPA
Lexington

William J. Jessee, CPA
Louisville

Jaclyn Badeau, CPA
Richmond

Christopher C. McIntyre, CPA
Bowling Green

Staff Members

Joseph P. Donohue
Executive Director

Susan Tomes
Licensing Coordinator

Holly LeMaster
Exam Coordinator

Board Address:
Kentucky State Board of
Accountancy
332 West Broadway, Suite 310
Louisville, KY 40202
Phone: (502) 595-3037
Fax: (502) 595-4500
Website: cpa.ky.gov
Email: cpa@ky.gov

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".



NASBA'S UPDATE ON CPA EVOLUTION INITIATIVE

CPA Evolution is almost here! December 15 marked the end of BEC and testing for 2023. Starting January 10, CPA Examination testing will resume, which marks the start of CPA Evolution and the most significant change to the CPA Exam since computerization. As part of CPA Evolution, new Exam Disciplines will be available for candidates to take in 2024. The new Disciplines reflect three pillars of the CPA profession:

- Business analysis and reporting (BAR)
- Information systems and controls (ISC)
- Tax compliance and planning (TCP)

During this transition period, candidates can continue to apply for sections, including the new Disciplines, and schedule for 2024 testing dates. Candidates with existing credit on January 1, 2024, will be given until June 30, 2025, to complete any remaining sections.



Score release dates for 2024 are available through the [AICPA here](#). We understand the inconvenience of the 2024 score holds; however, it is a necessary part of the high-stakes testing process when moving to a new Exam format. Please know we have done everything we can to include as many score release dates as possible, while also maintaining the integrity of the Exam and the value of the CPA designation.

We anticipate a more typical Exam schedule and score release timeline for the Core sections after 2024. Currently, we are unable to determine the Exam schedule and score release timeline for the Discipline sections post-2024. [The CPA Exam Transition FAQs](#) page contains more information regarding the score holds.



RECENT AMENDMENTS AND ADDITIONS TO THE BOARD'S ADMINISTRATIVE REGULATIONS

Amendments to “201 KAR 1:190. Examination sections, applications, and procedures.”

The Board recently filed a number of proposed amendments to “201 KAR 1:190. Examination sections, applications, and procedures.” Many of the amendments relate to changes coming to the Uniform CPA Examination (“Exam”) in January 2024. The first amendment filed since the publication of the last Board newsletter addresses the running of the time frame in which CPA candidates must successfully pass the four sections of the Exam. Upon passage of one section of the Exam, all jurisdictions provide candidates with a rolling time period in which to successfully pass the remaining three sections. In Kentucky, the beginning of this time period had been linked to the date the first passed Exam section was taken by the candidate, rather than the later date the passing score on that section was released. In an effort to prevent candidates from being unduly harmed by score delays and a decrease in testing availability that are expected to accompany the administration of the revised Exam in 2024, this amendment pushed back the start of the running of the credit expiration period to the date the first passing score is released to the candidate. It became effective in June 2023.

Also in an effort to mitigate the burden imposed upon Kentucky exam candidates by anticipated delays in score releases, and decreases in testing availability, the Board filed another amendment to this regulation in October 2023 that will extend the aforementioned expiration timeline of the exam credits, from the currently existing 18 months, to 30 months. In addition, this amendment also removes the limit of college internship hours, which is currently set at 6, that can be used to satisfy the educational requirements to sit for the Exam and become licensed as a CPA. The Board believes this change will provide additional flexibility and relief to candidates without sacrificing any of the knowledge, skills or experience needed to become a CPA. This proposed amendment is scheduled for a public hearing on January 24, 2024 at the Board office and, if keeping to

the typical legislative timeline, will likely become effective in July 2024.

A final technical amendment to this regulation filed by the Board revised a number of official board forms to correctly reference the new specific sections of the new Exam to be administered in January 2024. Like the first amendment of the regulation mentioned above, this change became effective in June 2023.

Amendment to “201 KAR 1:050. License Application.”

Similar to the last amendment to the preceding regulation, the Board also recently made technical revisions to official Board forms, incorporated by 201 KAR 1:050, to align with the names of Exam sections contained in the new 2024 Exam.

Addition of New Proposed Regulation, “201 KAR 1:200. Board of Accountancy Scholarship Funding.”

Finally, the Board most recently filed a new proposed administrative regulation, “201 KAR 1:200. Board of Accountancy Scholarship Funding.” This submission follows up on provisions recently added to KRS 325.240(7) (b), which authorize the Board to expend funds to support scholarship programs that assist students enrolled in a Kentucky based college or university. This administrative regulation identifies a specific scholarship program to receive Board support and establishes the selection criteria that will be used in connection with the funds awarded by the Board. A public hearing on this administrative regulation will be held on February 22, 2024 at the office of the Board.

The current and proposed versions of all of the Board's administrative regulations can be viewed at the following link: <https://apps.legislature.ky.gov/law/kar/titles/201/001/>.

KENTUCKY BOARD OF ACCOUNTANCY'S EXTENSION OF CPA EXAMINATION CREDITS

1. **Onetime Automatic Extension of Credits Existing as of the Launch of the Revised Uniform CPA Exam on January 1, 2024**

The Board has approved the following credit extension policy to aid in the transition to the new CPA Examination beginning January 1, 2024:

Any candidate with Uniform CPA Examination credit(s) on January 1, 2024 will have such credits(s) extended to June 30, 2025.

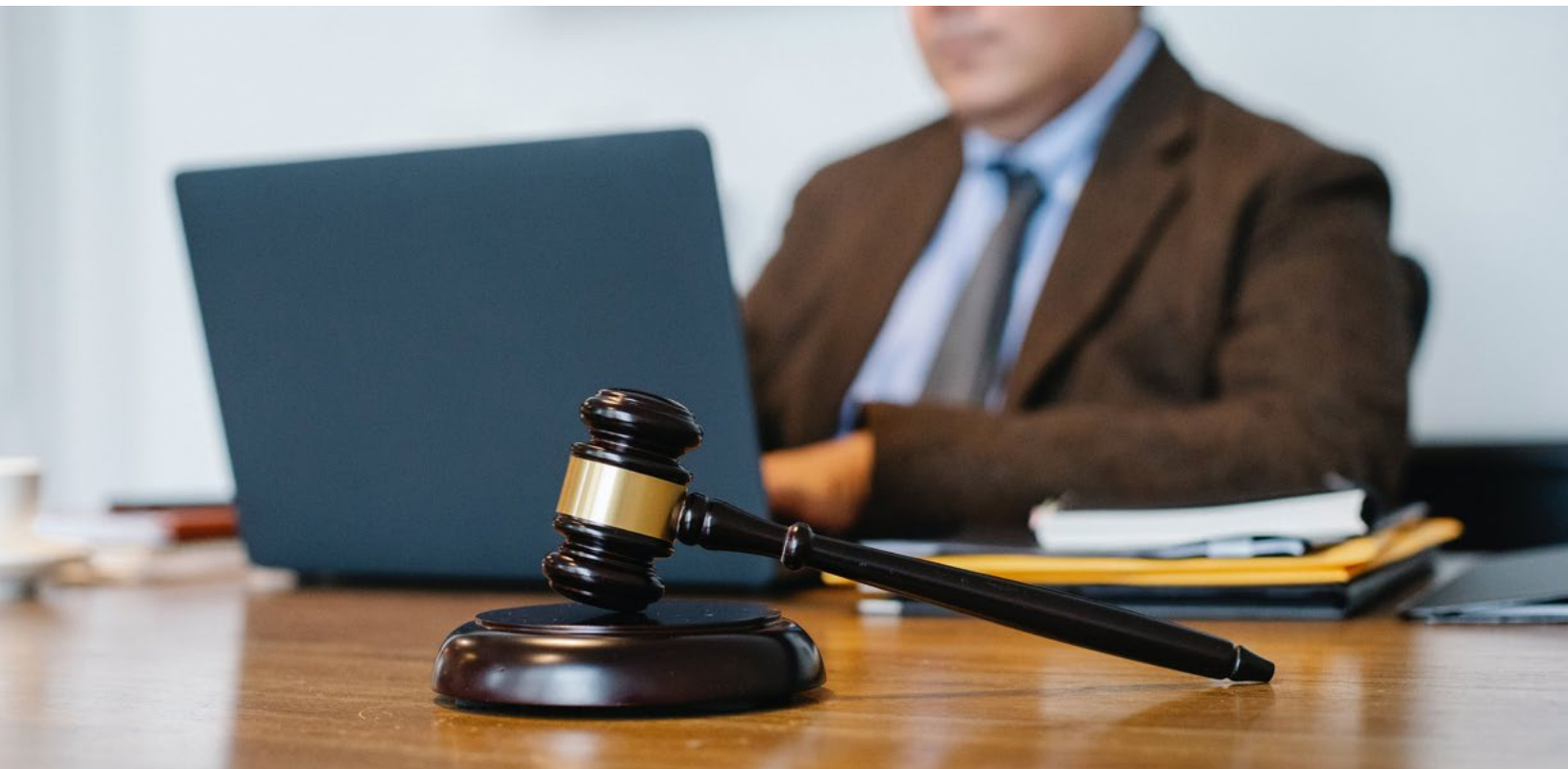
2. **Immediately Available Twelve-Month Extension of Existing Exam Credit that must be Requested Pending Formal Promulgation of Amendment to Board's Administrative Regulation**

In addition, during its meeting on June 15, 2023, the Kentucky Board of Accountancy voted to adopt the NASBA Board of Directors' amendment to UAA Model 5-7, and subsequent implementation recommendation from NASBA's CBT Administration Committee, to increase, **from 18 to 30 months**, the time in which an exam

candidate earning an initial exam credit must successfully complete the remaining sections of the Uniform CPA Examination.

Exam candidates should note, however, that to become official and effective, this change must first proceed through the Legislative Research Commission's formal process to amend the Board's governing administrative regulation. While this process has been initiated, it typically takes 7-9 months to fully run its course.

During this period up until the 30-month rule becomes effective, the Board has granted its Executive Director the authority to **extend exam candidates' credits, up to 12 months from the existing expiration dates, on a case-by-case basis**. Please note that these extensions are not automatically effectuating and must be individually requested. **Such requests should be emailed to the Board office at cpa@ky.gov**. The Board will advise once the regulation amendment becomes effective to permanently extend the expiration date of conditional exam credit from 18 to 30 months, thereby dispensing with the requirement of case-by-case requests.





2022 CPA EXAM STATISTICS

July - September			
AUD	92 sat 51 passed 55% pass rate	FAR	102 sat 54 passed 53% pass rate
REG	62 sat 38 passed 61% pass rate	BEC	62 sat 37 passed 60% pass rate

October - December			
AUD	85 sat 38 passed 45% pass rate	FAR	119 sat 59 passed 50% pass rate
REG	73 sat 48 passed 66% pass rate	BEC	78 sat 52 passed 67% pass rate

2023 CPA EXAM STATISTICS

January - March			
AUD	77 sat 39 passed 51% pass rate	FAR	79 sat 33 passed 42% pass rate
REG	62 sat 47 passed 76% pass rate	BEC	56 sat 35 passed 63% pass rate

April - June			
AUD	74 sat 40 passed 54% pass rate	FAR	64 sat 25 passed 39% pass rate
REG	57 sat 34 passed 60% pass rate	BEC	74 sat 48 passed 65% pass rate

July - September			
AUD	100 sat 37 passed 37% pass rate	FAR	90 sat 42 passed 47% pass rate
REG	58 sat 33 passed 57% pass rate	BEC	124 sat 77 passed 62% pass rate

October - December			
AUD	135 sat 65 passed 48% pass rate	FAR	79 sat 34 passed 43% pass rate
REG	92 sat 56 passed 61% pass rate	BEC	325 sat 123 passed 38% pass rate

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

2022 New CPA Licenses Issued

Bryan David Adams	Vicki Lynn Fagan	Tatenda Cephas Kutadza	Molly Roesler
Jacie Adams	Logan J. Ferguson	Michael Todd Lamon	Luke Sanders
Livia Monica Aftenie	Yailicy Martinez Fernandez	Austin Lanich	Rashmee Sarvaria
Sarah Browning Agard	Eric Edward Ficke	Katherine Lash	Eva Schacht
Kanu Priya Agarwal	Kerri Anne Finke	Matthew Austin Lee	Paul Alexander Schmitt
Tania Agnihotri	Adam Joseph Fischer	Kerong Li	Scott Schroeder
Caleb Ahlers	Rachel Fish	Joseph Ligouri	Andrew P. Schweitzer
Justin Allen	Peyton Floyd	Michael James Luebbe	Madeline Ann Schweitzer
Carson Andersen	David C. Gardiner	Colin Lynch	Shannon Lyndsey Shepherd
Damon Paul Andres	Diane Garner	Brandan A. Mantei	Grace Shields
Danielle Arnold	Jared Gerner	Rachel Martin	Brette Shipman
Scott Christopher Auld	Yujuan Gibbons	Miles Emmett Matthews	Bailey Sierota
William Evan Baber	Joseph Leroy Grammel	Thomas Mayfield	Jazmine M. Skelton
Madison Banta	Cameron Gray	Nicholas McCarthy	Jonathan C. Smith
Brandon Michael Basham	Kelly-Ann Green	Tori Lynn McCrory	Josh Smithson
Nissim Benjamin Begas	Mikayla Groonwald	Logan McDowell	Megan Sneed
Lauren Beyke	Andrew Hagan	Royce McGee	Samuel Spayd
Andrew James Bier	Angela L. Hancock	Kevin McKnight	Monique Sorrell
Iilir Binaj	Cassey L. Hancock	Lauryn McNair	Gerald Alonzo Stone
William M. Blackford, V	Leyla Arik Hanson	Katie Mehall	Joseph Adam Stone
Abby Renee Blandford	Hunter B. Harp	Stephanie T. Mepouyi	Allison Strawn
Dylan S. Boone	Andrew Harris	Amanda S. Mickel	Jessica Sullivan
Sydney Carol Booth	Hunter Hart	Jonathan Miller	Kimber Nicole Sutton
Wesley Borden	John Harty	Rebecca Lynn Miller	Stephen Michael Tabler
Landon Bowman	Tara D. Hawkins	Chelsea Marie Mills	Allyson Taylor
Christopher Don Brashear	Carolyn Elizabeth Hays	Thomas Louis Minbiole	Ali Tamanna
James Brooks	Katherine Q. Henderson	Graham Moore	Edward Telford
Jacob Thomas Brueggeman	Anna Hensley	Robert Allen Murray, III	Joni Thompson
Kseniya Medova Buck	Alexis Herman	Jeffery Daniel Neal	Matthew R. Titus
Benjamin Joseph Burianek	Kelli A. Higginson	Ashwin Dillon Netto	Megan Tivitt
David Wesley Burke	Katherine Marie Hill	Nicholas Newton	Jeffrey J. Toney
Joseph Solomon Burkhardt	John Weston Hirschi	Cody Noffsinger	Steve Tran
Ashley Nicole Butler	James Bradley Hobdy	Paul R. Osborne	Michael Thomas Tufts
Reed Campana	Siah Holifield	Perry Chandler Owen	Trisha Lynn Unsel
Jonathan Carlisle	Olivia C. Hollman	Jackson C. Pawley	Charles Vanderpool
Zachary J. Carter	Carey Holton	Sandamali Payagala	Renee Elisabeth Varner
Abigail King Cash	James E. Houser	Dylan Payne	Bailey Vick
Clare Elizabeth Cassis	Allison L. Howard	Sarah Pemberton	Charles Voorhees
Tyler Dominic Cissell	TC Hughes	Emily Percer	Grant Walker
Mary Claycomb	Katelyn C. Hurt	Dimitar Popov	Elisabeth A. Wallace
Jovondra Coffey	Benjamin Inzitari	Devin Andrew Poynter	Emily J. Springer Wallace
Marc Cogan	Rodney Donovan James	Andrew M. Radak	Douglas Weidman
Jordan T. Constant	Jacob Jankowski	Hope Randolph	Peter Charles Wetzlar
Jenna Coppens	Leah Jessee	William Matthew Ranney	Sara McKenzie Whelan
Alexander Crawford	Emily Jewett	James Edward Ray	Aaron M. White
Sabrina Rose Darras	Antonio Damond Jones	M. Travis Ray	Patrick Arthur Wilbourn
Gregory V. Davis, Jr.	David Alexander Karem	Robert Shane Reeder	Sarah Williamson
Heather R. Davis	Samantha Karr	Margaret Rees	Chad Allen Wilson
David de Ponte	Jodie Keefer	Daniel Reetzke	Ashley Wittman
Nupur Niranjana Deshpande	Robert Devin King	Geetika Rekhraj	Jennifer Dean Woosley
Thomas Dixon	Madelyn Vincent Kinison	Mitchell Rensing	Patrick Worland
Colleen Dowd	Matthew Michael Klemenz	Kathryn Reutebuch	Wynita Marie Worley
Autumn L. Drane	Zackary Heath Knew	Robert E. Reynolds, Jr.	Xu Xu
Katelyn Renae Duncan	Vamsidhar Kodali	Jason Lee Rhoades	Robert S. Young
Ashley Eicher	Sebastian V. Kontic	Josiah M. Robbins	
Shawn P. Evans	Emma Kuhl	Ryan Roby	

2023 New CPA Licenses Issued

Jacob Abbott	Sydney Ecker	Marissa Lee	Adam Rogers
Andrew Jackson Abner	Arnis Ekens	Megan P. Lee	Sean Michael Rollins
Parker Adams	Danielle M. Whitaker Ellis	Callie Renee Lemle	Frederick William Romano
Beth Anne Akers	Jaymie Rose Fadorsen	Noah Lenhof	Jordan M. Rose
Danah Amawi	John-Paul W. Felter	Wenjia Li	John Thomas Sanders
Angela Autry	Jacob Alan Fleshman	Jack Lilly	Aingaran Satchithanatham
Alec Forest Avery	Logan Scott Forrest	Bailey K. Littrell	Theresa Ellen Schmidt
Kristin Grace Ayres	Spencer Fry	Joseph M. Lonnemann	Rose Scott
Joel Baker	Kyle Taylor Gilbert	Ludmila MacGinnis	Christine Semple
Jordan Ashley Balz	William Gilles	Dolan Mahoney	Sydney Settle
Benjamin Barden	Charles Christopher Gillis	Katherine Manning	Abdel Sater Shalash
Kaylee Basham	Stephen Leonard Gilmour	Enrico Alexander Marino	Rebecca Sharp
Alexa Mignon Baylor	Brittiany Goins	Emilee M. Marshall	Matthew Alexander Shipp
Daniel Patrick Bennett	Kimberly Gomez	Taylor Lynn Mathis	Dakota C. Shuck
Noah James Berg	Angela Dawn Gregory	Chase P. Mattingly	Dylan Siebenberger
Robert D. Berry	Cooper Austin Hall	Isaac Nicholas Mayes	Reynaldo Sierra Escobedo
Rachel Catherine Besendorf	Derek Lee Hall	Eric McCorkle	Shelby Ann Simmons
Benjamin Betts	Corey Hallion	Devin McIntosh	Corey Lee Smith
Rachael Bivens	Elizabeth Hamilton	Collin McKinley	Vonda Elisabeth Smith
Alexis Loftis Blackburn	Robert Steven Hampton, Jr.	Jansen McLean	Jacob Smithson
Jordan David Blanton	Richard M. Hannon	Natalie Miskofsky-Forester	Yan Mao Solomon
William Chase Boaz	Philip W. Hardin	Mallory Mitchell	Brett A. Steier
Sara Bobb	Raymond R. Hargrave, III	Anthony M. Mondragon	Alexander Stepanchuk
Christopher Boyle	Amanda Harris	John Ryan Monroe	Thomas Steppe
Jacqueline Brangers-Wandling	Christian Hattemer	Michael B. Montano	Kimberly Jill Stetson
Richard Brayton	Matthew Hay	Christina M. Montgomery	Christine Stewart
Andrew Brennan	Jordan Hendrix	Megan R. Moore	Robert Arthur Stewart, III
Victoria Bucklew	Ian B. Hessel	Gladis Martinez Morales	Trent Michael Stigler
Seth Burkhardt	Claire Catherine Hill	Kaleb Joseph Morgan	Ian Charles Summe
Christopher Burton	Gabriel Hitz	Sheri Danielle Morris	Yi-Hua Sun
Ann Marie Caldwell	Kate Kaetzel Hitz	Suhail Nath	Matthew Susemichel
Michael Caldwell	Robert J. Hoffman	Jonathan Owen Navis	Mark Jacob Terry
Doyle Carter	Adaline Hogue	Sarah Nerdig	Meredith E. Thieneman
Kyle Aaron Caulk	Pamela Howarah	Timothy Neukom	Kayla M. Thomas
Elizabeth Cecil	Jerricah Howard	Hanh T. Ngo	Trent Gregory Thompson
Matthew Cervoni	Chance Hudnall	Amanda Lee Nichols	Colette Thro
Kerri Clark	John R. Hughes	William Benjamin Nichols	Macey Nicole Tipton
Paul Ryan Clegg	James Nolen Human	Michael Nielsen	Andrew Trower
Robert Anthony Cole	Michael Hurt	Thomas R. Nielsen	Jordan Turner
Laura Conner	Heidi J. Irick	Lane Steven Norris	Kasper Urbaniak
Samer George	Hak-Joon Jeong	Zachary Kenton Norris	Daniel Valcy
Constandinidis	Valeri M. Jones	Paige N. Oakley-Domhoff	Kimberly Vo
Jacob S. Cooley	Jacquenita A. Jordan	Austin Oberhausen	Ashley Diane Wagers
Scott David Cooley	Armin Karat	Jeffrey H. Olsen	Alice M. Walker
Stephen Andrew Corbett	Victoria Kauffman	Mark Jeffrey Owens	Bradley Edward Wallace, II
Nickole Corella	Christopher Kent	Matthew Scott Parker	Daniel Nolan Weirich
Matthew Covington	Austin Lee Kimmell	Abigail D. Parsons	Anna Wilcoxson
Mark Cranston	Jayci Lyn Klein	Paul Passanisi	Laura Will
Rachel C. Stewart Crocker	Meagan Brooke Kleopfer	Adam John Patterson	David Williamson
Anne Crotty	Christopher J. Knab	Kristin Perviz	Hollis Noelle Williamson
Vinay Omer Francis D'Costa	Emma Nicole Knaley	Chase Peterson	Noah Wilson
Claudia V. Dannis	Mason Richard Kraps	Aaron Price	Evan Wilt
April Depinet	Cody Kriechbaum	Megan Greer Price	Zachary Wray
Erin B. Dilger	Hayley Krulik	Ashton V. Powers	Jacob Brian Zai
Michael C. Dirkes	James Granton Larimore	Kaitlyn Jane Rausch	Zengjian Zhang
Brien Dulle	Grace C. Laufenburger	Jared Riordan	
Anna Dynia	Eric David Lawrence	Kate S. Robinson	

DISCIPLINARY ACTIONS

The following summaries, required by 201 KAR 1:150, identify the Board disciplinary actions finalized since the publication of the most recent 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 deleted from the active database, and a written request to obtain a copy of the order must be submitted to Board staff.

2022-008, Christopher Russell and Russell and Associates, CPAs, PLLC (“Firm”). Respondent failed to timely renew his CPA license, and the license of his Firm, on or before the applicable deadline of August 1, 2022, or the extended late-renewal date of September 1, 2022. The Respondent was informed of the expiration of his licenses by Board office letters, which cited the legal authority requiring that the Firm immediately cease and discontinue its operations, and that Respondent, personally, cease and desist from engaging in the practice of public accounting and holding himself out as a CPA. Despite remaining unlicensed since September 1, 2022, a subsequent review of Respondent’s on-line presence conducted in October 2022 demonstrated that both Respondent and the Firm had continued to use the “CPA” designation and hold out to the public as if properly licensed by the Board. The Board provided Respondent with screenshots taken of the Firm’s website and Respondent’s personal LinkedIn profile on October 4, 2022, and cited controlling legal authority, which identified several ongoing statutory violations being committed by Respondent and the Firm. Though the letter closed by directing that Mr. Russell respond to a number of questions relating to the foregoing issues, Mr. Russell failed to submit any response to the Board.

On April 14, 2023, the Board’s Executive Director visited the office complex of the Firm and took pictures of the Firm’s signage plainly demonstrating the unauthorized use of the “CPA” designation in express violation of controlling law. By letter to Respondent dated April 14, 2023, the Board advised Respondent of the foregoing observations, transmitted copies of the referenced photos, and again identified the controlling statutory authorities. The letter further directed the Respondent and the Firm to “immediately cease and desist from all improper use of the CPA title and designation, including, but not limited

to, the current use of such title and designation in the signage of the Firm,” and advised that the matter would be assessed by the full Board during its next monthly meeting. As a result of the foregoing, the Board filed a civil action for injunctive and other relief against Respondent and the Firm in Franklin Circuit Court, 23-CI-0615 (Franklin Cir. Ct.), and initiated an administrative enforcement action against them by filing a Complaint and Notice of Administrative Hearing. The Parties ultimately decided to resolve these matters through entry of an agreed order.

Remedy: Despite failing to hold a valid individual and firm license since August 1, 2022, Respondent admitted that: (a) he continued to practice, hold himself out as a CPA, and participate in the operation of the Firm; (b) the Firm continued to operate without a license; and (c) the Firm also continued to “use the title or designation ‘certified public accountants,’ . . . or the abbreviation ‘CPAs,’” all in direct violation of Kentucky law. Respondent further admitted that his failure to respond to repeated Board inquiries regarding the licensing issues set forth above subjected him to disciplinary action, and that the aforementioned violations constituted grounds for the Board to take action against him and the Firm pursuant to KRS 325.340(1)(c) and (i).

As part of the resolved resolution, Respondent agreed to immediately cease and desist practicing as a certified public accountant, holding himself out as a “Certified Public Accountant” or using the abbreviation “CPA,” and participating in the operation of the Firm while not properly licensed. Through Respondent, the Firm agreed to immediately cease and desist operating as a CPA firm without a license, and using the title or designation “Certified Public Accountants” or the abbreviation “CPAs” while not properly licensed. Respondent also paid a fine in the amount of \$5,000.

Continued on Page 9

DISCIPLINARY ACTIONS (Continued)

2023-003, Kerry T. Fort. The Board received a client complaint against Mr. Fort relating to a corporate and individual tax return engagement. The Complainant asserted, based upon information previously provided by her now-deceased husband, that all documents for the preparation of the couple's corporate and individual returns for the years 2014 through 2019 had been delivered to Mr. Fort; but she had not received any copies of filed returns covering that time period. Mr. Fort responded that he had received only insufficient information relating to the corporate return, and had not received any information for the personal returns for 2014 or any year thereafter. As a result, Respondent had been unable to complete any of the couple's personal or corporate returns at issue. While neither Mr. Fort, nor his firm, were able to provide the Board with any written communications between the parties concerning the couple's delinquent tax returns, the Respondent reiterated that verbal communications between Mr. Fort and the Complainant's husband on this topic had, in fact, occurred.

Based on its review, the Board found a number of instances through the course of the tax return engagement where Mr. Fort's performance fell below the CPA's applicable standard of care for the provision of services, thereby constituting "negligence" in the performance of a "regulated activity" in violation of KRS 325.340 (1)

(b). However, the Board also recognized the existence of mitigating factors, which could serve to lessen the Respondent's overall culpability. Specifically, the Board observed through the course of the action that Mr. Fort and his firm were cooperative and responsive to Board requests, and that the firm demonstrated a willingness to work with the Complainant to address any ongoing issues related to this matter. Moreover, during the pendency of the matter, Mr. Fort voluntarily retired from the firm and from providing professional accounting services. In lieu of conducting a hearing, the Board and Respondent decided to resolve this matter through the entry of an agreed order.

Remedy: Respondent admitted that the existing facts could support a finding against him that certain elements of the tax return engagements set forth above constituted "negligence" in the performance of a "regulated activity" in violation of KRS 325.340 (1)(b), and that grounds existed for the Board to take action against his license. The Board issued a public censure against Respondent pursuant to KRS 325.340(1). Moreover, in light of Mr. Fort's aforementioned voluntary retirement from the firm and practice of accounting, his CPA license was found to have been voluntarily surrendered, and it was agreed that he would no longer engage in the practice of public accounting, or hold himself out as a CPA.

2022 CPE AUDIT VIOLATIONS

The following cases were initiated in connection with the Board's 2022 CPE compliance audit, and were resolved pursuant to an agreement between the CPA and the Board. Typically, the agreed resolutions required payment of a fine and completion of double the number of CPE hours for which the CPA was unable to provide substantiating documentation, 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 supporting documentation. While these violations will be displayed on the Board website in response to an "Individual Licensee Search," a copy of the Agreed Order resolving the matter cannot be accessed online. Instead, a written request for a copy of the order should be submitted to the Board staff.

2022-012	Jonathan Bickers, CPA	2022-028	Peter Thelen, CPA
2022-013	Alexander Curran, CPA	2022-029	Aimee Carter, CPA
2022-014	Zachary Denbesten, CPA	2022-030	Rena Price Chastain, CPA
2022-015	Martin Drone, CPA	2022-032	Allison Echler, CPA
2022-016	Hamid Elamarti, CPA	2022-033	Melinda Evans, CPA
2022-017	Thomas Finn, CPA	2022-034	Elizabeth Feldman, CPA
2022-018	V. Jeffrey Heavrin, CPA	2022-035	Mary Hall, CPA
2022-019	Jason Kirtley, CPA	2022-036	Sheila Johnston, CPA
2022-020	Richard Lacy, CPA	2022-037	Adrienne Kirby, CPA
2022-021	Bruce Miller, CPA	2022-038	Regina Nielson, CPA
2022-022	Robert Money, CPA	2022-039	Joanna Nugent, CPA
2022-023	Kenneth Morales, CPA	2022-040	Karla Paddock, CPA
2022-024	David Naber, CPA	2022-041	Amy Payne, CPA
2022-025	J. Morgan Nutt, CPA	2022-042	Rina Pellegrini, CPA
2022-026	Sean Rice, CPA	2022-046	Kathleen Spears, CPA
2022-027	Keita Shinoda, CPA	2022-047	Deborah Zimmerman, CPA