



# Kentucky Board of Accountancy

# E-NEWSLETTER

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## 2025 LICENSE RENEWAL

### INDIVIDUAL LICENSES

The Board's license renewal data, as tabulated through September 2025, demonstrates that of the 3,795 CPAs scheduled to renew their licenses in 2025, 3,501 renewed; 37 reinstated their licenses; 37 obtained retirement, medical or hardship waivers of CPE requirements; 85 voluntarily surrendered their licenses; and 6 passed away, leaving 129 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](http://www.cpa.ky.gov).

### REAPPOINTED BOARD MEMBERS

In an Executive Order dated June 3, 2025, Governor Andy Beshear reappointed William Jesse, CPA (Louisville), and Eric Scott, CPA (Louisville), to serve additional four-year terms expiring June 30, 2029.

### ELECTION OF OFFICERS

During their July 2025 meeting, the members of the Board elected Christopher McIntyre, CPA (Bowling Green), as Board President, and Eric Scott, CPA (Louisville), as Board Secretary/Treasurer.

### 2026 BOARD MEETING DATES

Meetings are conducted at the Board office in Louisville, located at 312 Whittington Parkway, Suite 200.

The Board will hold its 2026 meetings on:

JANUARY 15	FEBRUARY 19	MARCH 19	APRIL 16	MAY 14	JUNE 18	JULY 16	AUGUST 20
SEPTEMBER 17	OCTOBER 15	NOVEMBER 19	DECEMBER 17				

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

*A copy of the Board's full 2026 calendar can be found on its website [www.cpa.ky.gov](http://www.cpa.ky.gov).*

## BOARD MEMBERS

Christopher C. McIntyre, CPA  
President, Bowling Green

Eric Scott, CPA  
Secretary/Treasurer, Louisville

Mark F. Wheeler  
Citizen Member  
Floyds Knobs, IN

Amy T. Miller, CPA  
Harlan

Jaclyn Badeau, CPA  
Richmond

William J. Jessee, CPA  
Louisville

G. Alan Long, CPA  
Richmond

### STAFF

Joseph P. Donohue  
Executive Director

Holly LeMaster  
Exam Coordinator

Laura Taylor  
Licensing Coordinator

Susan Tomes  
Staff Assistant

Board Address:  
Kentucky Board of Accountancy  
312 Whittington Parkway, Suite 200  
Louisville, KY 40222  
Phone: (502) 595-3037  
Fax: (502) 595-4500  
Website: [cpa.ky.gov](http://cpa.ky.gov)  
Email: [cpa@ky.gov](mailto: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](http://cpa.ky.gov) by using our "Address Change Form."

## AICPA'S 2026 CPA EXAM ADMINISTRATION AND SCORE RELEASE SCHEDULE

### 2026 Core section administration and score release schedule:

The Core sections are available with continuous testing in 2026.

If the AICPA receives your  
exam data file by\*:

January 23  
February 14  
March 9  
March 31  
April 23  
May 16  
June 8  
June 30

Your target score  
release date is:

February 10  
February 24  
March 17  
April 9  
May 7  
May 27  
June 16  
July 10

\*Please note: Exam data files received after this date will be included in the next scheduled score release.

## 2026 Discipline section administration and score release schedule:

The Discipline sections will be administered in the first month of each quarter in 2026.\*

### Testing Dates:

January 1 - 31  
April 1 - 30

### Target Score Release Date:

March 13  
June 16

## RELOCATION OF THE BOARD OFFICE

As a reminder, the Board has relocated its office from the Heyburn Building in downtown Louisville to 312 Whittington Parkway, Suite 200, Louisville KY 40222. Its phone number, website and email address remain the same.



# 2024 CPA EXAM STATISTICS FOR KENTUCKY CANDIDATES

## OCTOBER - DECEMBER

BREAKDOWN BY EXAM SECTION					
AUD*	73 sat	FAR*	97 sat		
	23 passed		30 passed		
	32% pass rate		31% pass rate		
REG*	54 sat	BAR*	16 sat		
	32 passed		6 passed		
	59% pass rate		38 % pass rate		
ISC*	7 sat	TCP*	27 sat		
	2 passed		22 passed		
	29% pass rate		82% pass rate		

# 2025 CPA EXAM STATISTICS FOR KENTUCKY CANDIDATES

## JANUARY - MARCH

BREAKDOWN BY EXAM SECTION					
AUD*	84 sat	FAR*	77 sat		
	37 passed		31 passed		
	44% pass rate		40% pass rate		
REG*	60 sat	BAR*	7 sat		
	40 passed		0 passed		
	67% pass rate		0% pass rate		
ISC*	11 sat	TCP*	21 sat		
	10 passed		15 passed		
	91% pass rate		71% pass rate		

BREAKDOWN BY EXAM SECTION					
AUD*	63 sat	FAR*	101 sat		
	30 passed		41 passed		
	47% pass rate		41% pass rate		
REG*	60 sat	BAR*	7 sat		
	36 passed		1 passed		
	60% pass rate		13% pass rate		
ISC*	19 sat	TCP*	34 sat		
	16 passed		27 passed		
	84% pass rate		80% pass rate		

## JULY - SEPTEMBER

BREAKDOWN BY EXAM SECTION					
AUD*	81 sat	FAR*	113 sat		
	43 passed		50 passed		
	53% pass rate		44% pass rate		
REG*	54 sat	BAR*	9 sat		
	33 passed		3 passed		
	62% pass rate		33% pass rate		
ISC*	14 sat	TCP*	36 sat		
	12 passed		24 passed		
	86% pass rate		67% pass rate		

\*AUD = Auditing and Attestation

\*REG = Taxation and Regulation

\*ISC = Information Systems and Controls

\*FAR = Financial Accounting and Reporting

\*BAR = Business Analysis and Reporting

\*TCP = Tax Compliance and Planning

# 2024 CPE AUDIT VIOLATIONS

The following cases were initiated in connection with the Board's 2024 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.

2024-015	Hamid Elamarti, CPA	2024-028	David Rodgers, CPA
2024-016	Clinton Englert, CPA	2024-029	Kevin Steele, CPA
2024-017	Steven Fulton, CPA	2024-030	Ryuji Sumi, CPA
2024-018	Christopher Gentry, CPA	2024-031	Renae Chastain, CPA
2024-019	Danny Hardin, CPA	2024-033	Stephanie Hankins, CPA
2024-020	Matthew Hazel, CPA	2024-034	Emily Irwin, CPA
2024-021	Robert Hobbs, CPA	2024-035	Heather Jackson, CPA
2024-022	Samual Hodgson, CPA	2024-036	Valerie Newcom, CPA
2024-023	Brad Kaufman, CPA	2024-037	Kelly Pyzocha, CPA
2024-025	Bruce Miller, CPA	2024-038	Madelyn Twyman, CPA
2024-026	Chad Nagel, CPA	2024-039	Christina Wilson, CPA
2024-027	Bryce Perry, CPA		



## 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](http://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.

**2021-039, James Jeffrey Tucker, CPA.** In the course of the Board's 2021 CPE compliance audit, the Respondent was unable to substantiate completion of the CPE courses he had certified having completed during his license renewal. He also failed to respond to numerous audit-related communications from the Board. On the basis of these events, and being left with no other alternative to address the uncontested deficiencies and violations set forth above, the Board initiated an administrative enforcement action against Mr. Tucker through the filing of a Notice of Administrative Hearing and Complaint. Based upon Respondent's failure to file an answer or otherwise participate in the administrative hearing process, the hearing officer issued a Recommended Order finding Respondent in default, and recommending that the "Board issue a Final Order imposing appropriate sanctions as statutorily authorized."

**Remedy:** By Final Board Order dated June 18, 2025, the Board adopted the hearing officer's April 30, 2025 Finding of Default, Recommended Order of Default, and Notice of Right of Exception and, consistent with the terms of that Recommended Order, directed that, had Mr. Tucker not been unlicensed since August 1, 2023, his license would have been revoked. The Board further ordered that Respondent could no longer offer public accounting services reserved only to those properly licensed, or use the title or designation "certified public accountant(s), public accountant(s)" or the abbreviation "CPA(s)" to indicate possession of valid, active licensure under KRS Chapter

*Continued on Page 6*



## 2025 NEWLY LICENSED KENTUCKY CPAs

Austin D. Alban, Jr.	Melissa A. Clayton	Mark A. Guidry	Rachel Elizabeth Mattingly
Joshua Alden	Mallory Cole	Saroop Gul	Addison McDermott
Jelena Sanja Allen	Aaron Crombie	Ogden Hackett	Maegyn Danielle Meeks
Leslie Whaley Allgeier	Dominic Croyle	Cole Hagan	Jessee D. Mindel
Stephen Allison	Marshall R. Cuzick	Jennifer Harell	Lillian M. Mishloney
Abdulqader Taha Alwan	Hongqin Dai	Abigail Elise Hay	Jaxon Hugh Moran
Austin James Alwell	Samuel Daly	John R. Helms, III	Ashley Mountz
Hannah Warren Amdor	Jordon Hagan Dauksavage	Jamie Henn	Jason Matthew Mullins
Connor Amsler	Nathaniel G. Davis	Lucas Henry	Grace Abigail Murt
Glenn Chancellor	Jacob Thomas Day	Caleb Heyboer	Zakery Muse
Armstrong	Jennifer Denson	Garrett Holody	Melissa Kay Natour
George Rivera Arnold	William J. Derringer	Ashley Sarah Hommrich	McKenzie C. Nelson
Jacob Baehner	Thomas A. Downs	Tran Gia Han Huynh	Joana Ngjelo
Maegan Bailer	Jiaqi Duan	Liane Enanga Ikome	Katelyn Michelle Nichols
Matthew Ballard	Gregory J. Dudley	Aspen Jarrett	Eric Robert Niemann
Molly Barclay	Jacob Steven Dukes	Madison Johnson	Ryan Nosil
Alex Barger	William Andrew Dunton	Nacole Johnson	Mary Elizabeth Odom
Derek Riley Barner	Jessica Elson	Sam Jones	Jacob T. Ortman
Alexandra Diana Barrett	Muritala Adekola Fawole	Steven Edward Jones	Maritza Ozepy
Joanna Bayn	Nicholas A. Ficklin	Cameron Kaskocsak	Olivia Packer
Zachary Beal	Kiersten Michelle Findley	Katherine Frances Kennedy	Shaval M. Patel
Sarah Raelle Beaven	Olivia Fishback	Hyeonseok Kim	Tanvi Patel
Tyler Bennett	Caleb Paul Fleming	Milan Kim	Chet Nath Pathak
Andrew Joseph Bohn	Andrew Collier Fouch	Sean Kinnarney	Arissa L. Peace
Dylan Borders	Julia Fry	Lee J. Knoll	Aaron Britt Pendleton
Savannah Brinley	Kathleen Fulkerson	Bharatkumar B. Koyani	Elizabeth K. Perkins
Seth Brown	Marcos Fuster	Jonah Adam Krebs	Crystal Rose Pettit
Rory Burbeck	Jennifer Paige Fyffe	Anil Kumar	Courtney Leigh Pickett
Courtney Burnett	Emily Gambrel	Joshanna Michelle Lam	Nicole R. Pinkerton
Christian Omar Camilo	Rebecca Gamsby	Patrick Larson	Jayda Polivick
Lopez	Michael Garrison	Zoe Libs	Jeffrey Pool
Michael Neal Campbell, Jr.	Alex B. Gaskin	Kedrick Lin	Stephanie Elaine Port
Benjamin D. Capannari	Patrick Gautraud	Divine Lokuku	Hannah Pritchett
Emily Alice Cashman	Anthony Gigante	James Wesley Lowery, III	Ryan Radtke
Austin Chaney	Haley Ann Glass	Jiaying Luo	Katelyn Reed
Riley James Childress	Kayla Gluntz	Jared Patrick Mansfield	Derrick Nicholas Reeder
Kirston Chin	Avery Noelle Graham	Kesric Mason	Kolton Shane Reeves
Adam J. Cielinski	Whitney Groce	Hannah P. Masters	Leah Ritz
Jordan Clark	Alex Guess	Seth Matthews	Abigail Faith Rodgers

## 2025 NEWLY LICENSED KENTUCKY CPAs CONTINUED

Bryon Rogers  
Rachel Rose  
Harrison T. Roszman  
Jessie Sandefur  
Jessica Scheper  
Shawn Rebecca Schmidt  
Abby Seavers  
Brent Alan Shannon  
Jordan Smith

Kenneth Mitchell Smith  
Nichole Soriano  
Arthur B. Stanley  
Nicole Staton  
James Ryan Stephens  
Iryna Taranukha  
Ellen Tenhundfeld  
James A. Thompson  
Zachary Tutko

Solongo Ulaankhuy  
Mirza Ugarak  
Claudia Estefania Valarezo  
Guerrero  
Jack Edward Vedders  
Zachary Vogl  
Shashie Waduge  
Savannah Weathers  
Kaylee Welch

John Wessel  
Benjamin Ronald Weyer  
Mack Wilson  
Nicholas Cole Wilson  
Thomas Wininger  
Seth Wolford  
Walker Wood  
Brayden M. Wulfeck  
Shifan Angel Yue

## DISCIPLINARY ACTIONS (Continued)

325. The Board's Order further required Respondent to pay a \$1,500 fine and identified the requirements that would need to be met should Mr. Tucker ever seek to reinstate his CPA license.

**2023-001, Rebecca Myers, CPA and Marr, Miller & Myers, PSC.** The Board received a referral letter from the Office of the Inspector General ("OIG") regarding its Quality Control Review ("QCR") of the audit documentation prepared by Ms. Myers and the Firm in support of the single audit for the Whitley County School District, Williamsburg, KY 40769, for the period of July 1, 2020 through June 30, 2021 ("Audit Report"). Based on its review, the OIG determined that the Firm's Audit Report "was not in compliance with the applicable audit standards and/or requirements." Upon the Board's assessment of the foregoing referral and the Firm's response, the Board referred the matter to its CPA investigator, who interviewed Ms. Myers, reviewed the Firm's files, and prepared a report for the Board's review. On the basis of its overall assessment of all case materials, the Board found a number of deficiencies in the engagement and ultimately determined that, on the whole, the Firm's performance failed to conform with professional standards in all material respects. It noted, however, that through the course of this action, Ms. Myers and the Firm had been cooperative and responsive to Board requests, and that the Firm had passed, without any noted deficiencies, its 6 most recent peer reviews over the last 20 years.

**Remedy:** The parties agreed to resolve the aforementioned audit engagement deficiencies through the entry of an Agreed Order, which required that the Firm: (a) pay a \$2,500 fine; and (b) have all professional staff who work on audit engagements participate in at least 8 hours of continuing professional education in Single Audit Standards.

**2023-012, Martin Drone, CPA.** In the course of the Board's 2022 CPE compliance audit, the Respondent was unable to substantiate completion of the CPE courses he had certified having completed during his license renewal. In lieu of conducting a hearing, the parties decided to resolve the matter through the entry of an Agreed Order, which required Respondent to: (a) pay a \$500 fine; and (b) provide the Board documentation substantiating completion of 120 hours of CPE courses, including 4 hours of professional ethics. The Respondent subsequently failed to comply with any of the aforementioned terms of Agreed Order, which necessitated the Board's initiation of an administrative enforcement proceeding.

**Remedy:** During the course of the administrative action, the parties agreed to resolve Respondent's foregoing non-compliance through the entry of a revised Agreed Order, which required that Respondent: (a) pay a \$1,000 fine; (b) provide the Board documentation substantiating completion of 150 hours of CPE courses, including 6 in professional ethics; and (c) be included in the Board's 2024 CPE Audit.

**2024-010, Craig Harbsmeier, CPA, and Harbsmeier & Company, PSC.** The Board received a complaint against Mr. Harbsmeier and his Firm regarding the handling of their clients' 2020 and 2021 individual tax returns. Given the overall state of the record, the Board found it undisputed that the returns were not timely filed as required, and noted instances through the course of the engagements where Mr. Harbsmeier's performance fell below the CPA's applicable standard of care for the provision of professional services. While continuing to defend his actions in these engagements, Respondent did admit that the existing facts could support a finding that certain elements of the tax return engagements set forth above constituted "negligence" in the performance of a "regulated activity" in violation of *Continued on Page 7*

## DISCIPLINARY ACTIONS (Continued)

KRS 325.340 (1)(b), including the requirement to provide services in a timely and responsive manner.

**Remedy:** The parties agreed to resolve this action through the entry of an Agreed Order requiring Respondent's payment of a \$1,000 fine.

**2024-014, Tamara Jill Bond.** The Board received a complaint that Respondent had been holding herself out as a CPA, and using the CPA designation, despite being unlicensed. The Board's investigation revealed postings on the website of Respondent's employer, and on her personal LinkedIn profile, in which Respondent is identified with the initials "CPA," despite not having been licensed since 2004. In response, Ms. Bond did not contest the Board's understanding of her licensure status or timeline; nor did she refute the existence of the on-line postings set forth above. Respondent instead submitted, among other things, that she had no personal involvement in creating the postings that included the CPA designation; nor had she been aware of their existence. The Board further noted that, upon being contacted, Ms. Bond took timely action to remove the aforementioned on-line CPA references.

**Remedy:** The parties agreed to resolve this action through the entry of an Agreed Order requiring Respondent to: (a) cease and desist from holding herself out as a "Certified Public Accountant" or using the abbreviation "CPA" for so long as she remains unlicensed; and (b) pay a \$500 fine.

**2024-024, Jeffrey Knasel, CPA.** In the course of the Board's 2024 CPE compliance audit, the Respondent was unable to substantiate completion of the CPE courses he had certified having completed during his license renewal. The Board provided Respondent with a proposed agreed order incorporating the standard terms established by the Board to resolve findings of CPE noncompliance. The Respondent declined to enter into the proposed order and, being left with no other alternative to address the uncontested deficiencies and violations set forth above, the Board initiated an administrative enforcement action against Mr. Knasel. After several prehearing conferences and attempts to negotiate a settlement, Respondent ultimately indicated that he no longer wished to contest the matter and would accept the penalties imposed by the Board. In response to the parties' Joint Motion for Recommended Order Without a Hearing, the hearing officer issued an Order recommending that the "Board

issue a Final Order imposing appropriate sanctions as statutorily authorized."

**Remedy:** By Final Board Order, dated September 18, 2025, the Board adopted the hearing officer's July 28, 2025 Recommended Order and, consistent with the terms of that Order, revoked Mr. Knasel's CPA license, thereby requiring him to cease offering public accounting services reserved only to those properly licensed, and to discontinue using the title or designation "certified public accountant(s), public accountant(s)" or the abbreviation "CPA(s)." The Board's Order further required payment of a \$1,500 fine and \$650 in enforcement costs, and identified the requirements that would need to be met should Mr. Knasel ever seek to reinstate his CPA license.

**2025-001, Kevin Chapman, CPA, and KPC CPA and Advisors, Ltd.** The Board received a complaint against Mr. Chapman and his Firm regarding the handling of their client's 2023 individual tax return engagement and his 2024 individual and corporate returns. Given the overall state of the record, the Board found it undisputed that Respondent violated the terms set forth in his client's engagement agreement as they relate to the Firm's submission of extension requests on behalf of the client. The Board further noted instances through the course of the tax return engagements where Respondent's responsiveness to his client's inquiries and requests fell below the CPA's applicable standard of care for the provision of professional services. Respondent admitted that the factual evidence could support a finding against him that certain elements of the relevant tax return engagements constituted "negligence" in the performance of a "regulated activity" in violation of KRS 325.340(1)(b).

**Remedy:** The parties agreed to resolve this action through the entry of an Agreed Order requiring Respondent's payment of a \$1,000 fine.

**2025-002, Aaron Sharlow, CPA, and Sharlow & Associates, CPA, PSC.** The Board reviewed the Firm's 2016 and 2019 peer review reports, all of which resulted in ratings of "fail." As a result of their assessment, the Board members determined additional action against the Firm, beyond that which had been imposed by the peer review committee, to be warranted.

**Remedy:** The parties agreed to resolve the aforementioned peer review deficiencies through the entry of an Agreed Order, which required the Firm to pay a \$500 fine and prioritize (a) *Continued on Page 8*

## DISCIPLINARY ACTIONS (Continued)

remaining informed and up-to-date on all applicable professional standards and (b) acting in full compliance with such standards in its ongoing provision of accounting services.

**2025-003, Tyler Ellegood, CPA, and ATA-KY, PSC.** In March 2025, the Kentucky State Committee for School District Audits (“Committee”) issued an Advisory identifying several deficiencies in the fiscal year 2023 school district audit of the Fulton County Board of Education prepared by ATA-KY, PSC (“Firm”) and its engagement partner Tyler Ellegood. The Advisory explained that the completed audit was provided to the school district and the Kentucky Department of Education (KDE) 103 days late. It further found “inconsistencies between Fulton’s audit report uploaded to the Federal Audit Clearinghouse by the Firm and the audit report distributed to Fulton and KDE.” Based on the foregoing, the Committee voted to penalize the Firm for its failure to produce the audit report in a timely manner and, in light of the Firm’s overall “unsatisfactory performance of its audit of Fulton as described above,” the Committee would “not approve or select ATA to perform the audits authorized under KRS 156.265 for the foreseeable future.” In light of the Advisory, the Board opened this matter against the Firm and Mr. Ellegood. Each entity proceeded separately in this action and submitted their own individual responses to the Board.

### (I) Tyler Ellegood, CPA

Mr. Ellegood’s response made little mention of the timeliness issues with the audit and explained that the discrepancy between the versions of audit report submitted to the Federal Audit Clearinghouse, and the one provided to the district and KDE, was caused by his unintentional submission of an outdated draft version of the report to the latter groups. He specifically acknowledged his “inadvertent error” and “accept[ed] full responsibility” for its occurrence. He further emphasized that neither he, nor anyone at the Firm, ever intentionally made “a submission on behalf of the school district without the district’s knowledge or approval.” The Board observed that, through the course of this agency action, Mr. Ellegood and the Firm had been cooperative and responsive to Board requests. In addition, they each demonstrated attempts to prevent and remediate any potential harm caused by the deficiencies in the audit engagement at issue here. However, while the Board recognized some mitigating factors, which could serve to

lessen the overall culpability of Mr. Ellegood and the Firm, it nevertheless found undisputed occurrences throughout this assurance engagement where their professional services fell below the applicable standard of care. Mr. Ellegood admitted that the facts set forth above are accurate and support a finding against him that certain elements of the relevant assurance engagement failed to comply with applicable auditing standards and constituted “negligence” in the performance of a “regulated activity” in violation of KRS 325.340 (1)(b).

**Remedy:** The Board and Mr. Ellegood decided to resolve this matter through the entry of an Agreed Order requiring his payment of a \$2,000 fine.

**(II) ATA-KY, PSC.** Within the same factual context set forth above, the Firm’s response cited its internal system of quality control for assurance engagements and explained that the application of this system contributed to the delay in the Firm’s release of the final audit report. Specifically, the Firm asserted that its technical review team first received the initial draft report from Mr. Ellegood almost a month past the report’s final extended due date, and the review team’s requested revisions further delayed the ultimate production of the final report. The Firm did not address or reference Mr. Ellegood’s purported inadvertent error in his transmission of incorrect versions of the report, but like Mr. Ellegood, the Firm did emphasize that, while they have, on occasion, “offered examples and sample wording” for a corrective action plan, they do not, as a Firm, “draft the corrective action plan on behalf of the client so as to not impair [their] independence.” The Firm further emphasized the timely actions taken “to rectify the reporting issues,” once they became known to Firm management, and outlined a number of changes that were made to Mr. Ellegood’s position within the Firm. While the Board found primary responsibility for the engagement’s deficiencies to lie with Mr. Ellegood, it further observed that it was ultimately the Firm’s engagement that failed to comply with applicable audit standards and requirements. The Firm admitted that the facts set forth above are accurate and support a finding against it that certain elements of the relevant assurance engagement constituted “negligence” in the performance of a “regulated activity.”

**Remedy:** The Board and the Firm decided to resolve this matter through the entry of an Agreed Order requiring that the Firm pay a \$500 fine to the Board.

*Continued on Page 9*

## DISCIPLINARY ACTIONS (Continued)

### **2025-007, LaTanya Henry, CPA, and LMH**

**Accounting & Consulting, LLC.** The Board received a complaint against Ms. Henry and her Firm regarding the handling of their client's 2020, 2021, and 2022 individual and corporate tax returns. Given the overall state of the record, the Board found it undisputed that a number of returns were not timely filed as required, and noted instances through the course of the tax return engagements where Ms. Henry's performance fell below the CPA's applicable standard of care for the provision of professional services. Respondent admitted that the factual evidence could support a finding against her that certain elements of the relevant tax return engagements constituted "negligence" in the performance of a "regulated activity" in violation of KRS 325.340(1)(b).

**Remedy:** The parties agreed to resolve this action through the entry of an Agreed Order requiring Respondent's payment of a \$1,000 fine.

**2025-008, Brandon Hayman, CPA.** Mr. Hayman renewed his Kentucky CPA license in 2025. As part of his renewal, Respondent certified that he had completed his required continuing professional education ("CPE") during the relevant reporting period through his compliance with the CPE requirements of Alabama, a state in which his principal office was located, and to which he was reporting his CPE. However, on July 11, 2025, Respondent entered a Consent Agreement with the Alabama State Board of Accountancy based upon his failure to verify completion of his required CPE for the most recent reporting period. Mr. Hayman admitted that, as set forth in the Alabama Board of Accountancy's Order, his 40-hour deficiency in required CPE for the fiscal year ended September 30, 2024, made him non-compliant with his Alabama CPE requirements. He further admitted that, pursuant to KRS 325.330(7)(b) and 201 KAR 1:100, Section 3, his CPE noncompliance in Alabama also placed him in noncompliance in Kentucky, and constituted a basis for this Board to take action against his Kentucky license.

**Remedy:** The parties agreed to resolve this matter through the entry of an Agreed Order, which required that Respondent: (a) pay a \$1,000 fine; (b) provide the Board

documentation substantiating completion of 120 hours of CPE courses, including 4 in professional ethics; and (c) be included in the Board's next applicable CPE Audit.

**2025-010, Cindy Atha, CPA, and Cindy Atha, CPA, LLC.** Pursuant to 201 KAR 1:160, Section 3, the Board reviewed the Firm's 2024 peer review report, which had received a rating of "fail." As a result of their assessment, the Board members determined additional action against the Firm, beyond that which had been imposed by the peer review committee, to be warranted. The Board noted the Firm's recent resignation from peer review program and its confirmation with the Board office that the Firm had voluntarily discontinued its provision of audit, review and compilation services.

**Remedy:** The parties agreed to resolve the aforementioned peer review deficiencies through the entry of an Agreed Order, which directed that the Firm would immediately discontinue its performance of audit, review and compilation engagements, and would not perform any such engagements in the future in the absence of express Board approval.

**2025-012, Thomas Adkisson, CPA, and Adkisson & Company, PSC.** Pursuant to 201 KAR 1:160, Section 3, the Board reviewed the Firm's 2024 peer review report that had a rating of "pass with deficiencies," which had followed upon a number of preceding less than full pass peer review reports. As a result of its assessment, the Board determined additional action against the Firm, beyond that which had been imposed by the peer review committee, to be warranted. The Board noted the Firm's recent resignation from peer review program and its confirmation with the Board office that the Firm had voluntarily discontinued its provision of audit, review and compilation services.

**Remedy:** The parties agreed to resolve this matter through the entry of an Agreed Order, which directed that the Firm would immediately discontinue its performance of audit, review and compilation engagements, and would not perform any such engagements in the future in the absence of express Board approval.