



# **STATE BOARD LEDGER**

*A Publication of the Kentucky State Board of Accountancy*

*Spring 2006*

332 W. Broadway, Suite 310 Louisville, KY 40202 (502) 595-3037 FAX: (502) 595-4281 [cpa.ky.gov](http://cpa.ky.gov)

## **GOVERNOR FLETCHER APPOINTS NEW MEMBER TO STATE BOARD**

In an Executive Order dated July 11, 2005, Governor Ernie Fletcher appointed Rebecca L. Phillips, CPA to the Board of Accountancy. Ms. Phillips was appointed to replace Frank H. Farris, Jr., CPA. She will serve a four-year term which expires on June 30, 2009.

Ms. Phillips is an owner in Chilton & Medley, PLC in Louisville. She received her undergraduate and Masters of Business Administration degrees from the University of Louisville and became licensed to practice public accounting in Kentucky on September 28, 1979. She is a member of the Kentucky Society of CPAs, American Institute of CPAs, Association of Certified Fraud Examiners, and Past President of the KY Chapter of the Association of Certified Fraud Examiners.

Members and staff of the Board of Accountancy welcome Ms. Phillips to the Board and express their sincere gratitude to Mr. Farris for his participation on the Board and dedication to the public accounting profession in Kentucky.

## **BOARD ELECTS OFFICERS FOR 2005-2006**

At their meeting on June 23, 2005 the Board held an election for officers for the 2005-2006 fiscal year. Sharon T. Walters, CPA was elected president and Janet R. Berry, CPA was elected secretary/treasurer. Sharon is an associate professor in the College of Business, Department of Accounting, Economics and Finance at Morehead State University. Janet is an owner in Berry & Kington, PSC, Madisonville.

## **DEBBY ABELL RETIRES AND LINDA RITTER IS HIRED**

On July 31, 2005, long time Board employee Debby Abell retired. Debby was hired by then executive director Ben Gratzer on October 18, 1976. At that time the Board and the Kentucky Society of CPAs operated as one organization and Ben served as the executive director for both. Following the separation of the two groups in 1979 Debby stayed with the Board and began to work with Jim Ahler the new executive director. In September of 1987 Susan Stopher took over as executive director after Jim left the Board to become the executive director of the North Carolina Society of CPAs. Susan stayed with the Board until her retirement in August of 2002 when Richard Carroll was appointed as the executive director.

Over the years, Debby experienced not only new executive directors but countless new Board members. She also saw the end of the use of the typewriter to accomplish her everyday duties to the adoption of the computer with its databases, emails and advent of the Internet. From attending over 40 awards night dinners sponsored by the Kentucky Society of CPAs, to implementing and assisting with the operation of the Quality Enhancement Program, and processing thousands of applications to become a Kentucky CPA, over the course of her employment Debby experienced numerous changes in technology and philosophies that affected the practice of public accounting. If anyone wanted to know the history on a Kentucky firm Debby was the one to contact.

As is the case with so many organizations it is an employee like Debby that allows an organization to carry out its duties. Debby was not only well liked but loved and appreciated by her co-workers and Board members. At a surprise retirement luncheon for Debby held in July over 30 former Board members along with Ben Gratzer and Susan Stopher sang Debby's praises and presented her with gifts.

While the office will never be the same without Debby, her replacement Linda Ritter has assumed Debby's former duties. It was very fortunate for the Board that Linda had previously worked for the Kentucky Society of CPAs for a number of years and some of her duties involved operating the Society's Peer Review program. This experience has benefited her greatly. Linda was also fortunate in being able to train for her new duties with Debby for two weeks. Between receiving that assistance from Debby and Linda's experience with the Society she has been able to make a smooth transition. So if any one has a question regarding individual CPA licensing, CPA firm licensing or peer review please call Linda.

*Visit our website [cpa.ky.gov](http://cpa.ky.gov)*

## State Board Mails 2006 License Renewals in May

All CPAs with even-numbered licenses are due for renewal July 1, 2006. After you renew your even-numbered license, it is good through July 1, 2008. Renewals are mailed in late May to the mailing address on file at the Board office. If you have changed your mailing address recently you will need to contact the Board in writing. There are several ways to update your mailing address. You can go to the Board Web site [www.cpa.ky.gov](http://www.cpa.ky.gov) and send an address change form located on our home page directly to our e-mail box. You can fax the Board at (502) 595-4281, or send us a note in the mail.

When you receive your 2006 renewal you will complete information on the form including current address information, telephone, email address, full-time or part-time employment and sole proprietor registration along with questions concerning Peer Review. It is important to answer all questions on the renewal. Incomplete applications are returned.

On the back of the renewal form, you will report the continuing professional education (CPE) you completed for the calendar years 2004 and 2005. Licensees are responsible for all information reported on the renewal form and should only state the CPE hours for which they have actual documentation. Documentation is a course completion document (a certificate or signed memorandum) for every course reported. A course completion document must show your name, date of attendance, the course title and the number of CPE hours awarded. It is important to keep good documentation because the Board conducts a CPE audit of renewals annually for accuracy and compliance with the CPE regulation. The Board does review the CPE audits and fines are imposed for non-compliance.

The renewal fee is \$100 for a two-year license payable by July 1, 2006. Renewals received after July 1 are considered late and a late filing penalty is assessed. The dates and fees are as follows. The fee for renewals received between July 2 and August 31 is \$125. Between September 1 and October 31 the fee is \$150 plus you must submit all course completion documents. November 1 and December 31 the fee is \$200, and again all course completion documents must accompany your renewal. If you fail to renew your license by December 31, you must complete the reinstatement process.

Every year a number of CPAs forget to renew their license. The Board considers failure to renew a license a serious matter. Be sure to maintain a current mailing address with the Board and renew your license on time. If you have any questions, please contact Linda Ritter at (502) 595-3037 ext. 25 or at [linda.ritter@ky.gov](mailto:linda.ritter@ky.gov).

## 2005 Voluntary Surrender of Licenses

Mr. James H. Alford  
Ms. Jill Denise Townsend Baldwin  
Ms. Amanda Bourne  
Mr. Gregory A. Bowling  
Mr. M. Ray Brown  
Ms. Tracy J. Bruns  
Ms. Kathy M. Burke  
Mr. William L. Butcher  
Ms. Michelle Renee' Cabbage  
Ms. Kristin Clay Nunley Callis  
Ms. Tricia Robbins Carpenter  
Mr. Timothy P. Cherry  
Mr. Terry N. Coleman  
Ms. Lisa N. Collins  
Mr. C. Jason Cowan  
Ms. Nadine F. Cox  
Ms. Lee Ann Crabtree  
Mr. James H. Embry

Mr. Jonathan S. Faught  
Ms. Lisa Ferrer-Tvedt  
Ms. Sarah W. Hardy  
Mr. Barry A. Harms  
Ms. Melissa Diane Hetrick  
Ms. Tamara M. Hicks  
Ms. Kelly Renae Hoke  
Ms. Nicole S. Hummel  
Mr. Richard George Johnson  
Mr. Tony M. Jones  
Mr. Everett Katz  
Mr. Jason M. Kirtley  
Mr. Bernard G. Kosse  
Ms. Michele Keilman Liebert  
Mr. Paul Gerard Mathews  
Mr. Marty W. McIntosh  
Mr. Robert C. Measle  
Mr. John S. Miller

Ms. Whitney J. Moore  
Mr. Paul A. Muehlbauer  
Mr. Jonathan R. Neuville  
Ms. Elena Guillermina Nunez  
Mr. Paul E. Phillips  
Ms. Natalie Powell  
Ms. Nichole M. Powell  
Mr. Charles Kent Quinn  
Ms. Amanda Bradford Roberts  
Mr. Carl L. Scharenbroch  
Ms. Amy Cahill Schoenbaechler  
Mr. Brian Keith Seale  
Mr. Timothy Newton Stanfill  
Mr. Hugh Marion Stephens  
Ms. Patricia Ann Suttles  
Ms. Teresa M. Tyler  
Ms. Kathleen E. Whiddon

## Reinstatement of Licenses

Mr. Kevin W. Bethel  
Mr. James M. Bickley  
Ms. Jennifer Van Horn Bowles  
Mr. Jonathan Neal Brooks, IV  
Ms. Suzanne M. Butler  
Ms. Kimberly Maria Buurman  
Mr. Ryan P. Dirks  
Mr. W. Robert Durbin  
Ms. Barbara L. Forbes  
Mr. Trevor Brock Gough  
Mr. Gerald T. Grenough  
Mr. Wayne P. Harrison  
Mr. Harold S. Hauck, Jr.

Mr. Dennis L. Hayden  
Ms. Rachel Yenjit Ilagan  
Mr. Robert O. Kraft  
Mr. Brad A. Ludwick  
Mr. Brian W. McDonald  
Mr. Matthew R. Mefford  
Mr. Robert S. Money  
Ms. Shannon Sims O'Bryan  
Ms. Kay M. Omanson  
Mr. Jeffery Thomas Pinkston  
Mr. Douglas W. Pruett

Mr. Douglas J. Rohleder  
Ms. Sarah Elisabeth Rowe  
Mr. Stephen F. Schulz  
Mr. David A. Seligman  
Mr. Edwin R. Smith  
Mr. Brian S. Thomas  
Mr. John Charles Weber  
Mr. James J. Whited  
Mr. William E. Wingate, III  
Ms. Gayle L. Baynham Wolfe

## CPAs that Failed to Renew their License to Practice

On May 20, 2005, the Board mailed license renewal applications to CPAs holding odd-numbered licenses. As of the writing of this newsletter, 102 CPAs have not renewed their license to practice. Realizing that with renewals only taking place every other year, some addresses may be outdated and therefore the CPA may not have received the renewal application, we are listing those individuals here in an effort to locate them. If you know the whereabouts of an individual listed here, please provide them with a copy of this article, or have them contact the Board office at 502.595.3037.

It should be noted that KRS 325.330(6)(a) states that, “*failure to receive a renewal notice shall not constitute an adequate reason for failing to renew the license in a timely manner.*” Those who have not renewed their licenses should not be holding themselves out as CPAs and should not be offering services to the public as a CPA.

**After December 31, 2005**, the licensee is removed from the Board’s database and they must meet the reinstatement requirements of 201 KAR 1:140, Section 3, by providing documentation of 80 hours of CPE, one-half of which is in accounting and auditing topics and paying a \$200 fee. The CPE hours must have been earned during the two years preceding the request for reinstatement. It should be noted that the course completion document should state the course is an accounting and auditing topic for the purpose of reinstatement. Tax courses are not accounting and auditing. Reinstatement applications may be obtained by contacting the Board office or by visiting our website at [www.cpa.ky.gov](http://www.cpa.ky.gov).

Ms. Virginia Dulworth Albert  
Mr. Joseph E. Alvarez, III  
Ms. Lisa M. Atkins  
Ms. Amy Lyn Balson  
Ms. Lori Beck  
Ms. Carrie Ann Belcher  
Mr. M. Ken Bellamy, Jr.  
Mr. William F. Blackburn  
Mr. Joseph W. Blackburn  
Mr. David R. Brauch  
Mr. Donald L. Brohman  
Mr. George G. Brown  
Mr. Michael R. Brown  
Mr. Matthew S. Burchett  
Mr. Farel J. Byrd  
Mr. George E. Claiborne, Jr.  
Ms. Nellie Ward Cole  
Mr. Charles G. Dalch  
Ms. Christina M. Derra  
Mr. A. J. Desposito, III  
Mr. Donald L. Dickhaus  
Mr. Donald D. Eisner  
Ms. May Lam Joyce Emerick  
Ms. Betsy Ann Engle  
Mr. Michael G. Epperson  
Ms. Judith L. Ferring  
Mr. Robert J. Fitzpatrick  
Mr. William B. Flaherty  
Ms. Sheridan B. Forrest  
Mr. Richard M. Gay  
Mr. Claude Wilson Geer, IV  
Mr. Steven Earl Geer  
Ms. Julie M. Gibson  
Mr. Oladele Giwa  
Ms. Jennifer L. Goad

Mr. E. Keith Graham  
Mr. Gary W. Grohovsky  
Mr. Thomas J. Hall, JD  
Mr. Gerald G. Hamman, III  
Ms. Anna Dean Hammond  
Ms. Karen Dangerfield Hardin  
Mr. Cecil W. Harper  
Mr. Eamonn Thomas Healy  
Mr. Thomas John Heath, Jr.  
Mr. Aaron J. Heighton  
Ms. Georgia Tipton Hill  
Mr. Gordon H. Hippe  
Mr. Wendell H. Honeycutt  
Mr. J. Courtney Horton, Jr.  
Ms. Anna Provence Howell  
Ms. Phyllis Sims Jessel  
Mr. Michael B. Keene  
Ms. Anne Marie Kegley  
Ms. Sherri B. Kossen  
Mr. James E. Kroeger  
Ms. Diana F. Kuhle  
Mr. Thomas J. Liston  
Mr. William G. Margroum  
Mr. Stephen L. McCool  
Mr. David Anthony McDowell  
Ms. Stephanie Burke Medley  
Ms. Lisa Geddes Miller  
Mr. Jay L. Minser  
Mr. John M. Mischel  
Mr. Phillip D. Morgan  
Mr. Wayne T. Morgan  
Ms. Lisa Ann Mullins  
Mr. James M. Mulrooney  
Ms. Lisa Tate Nix  
Mr. Robert B. O’Daniel

Ms. Angela L. Ohlmann  
Mr. Steven C. Olson  
Mr. David A. Orman  
Mr. Ray M. Pinner  
Mr. John J. Plummer  
Ms. Mary E. Pondell  
Ms. Judith E. Rainey  
Ms. Maeghan Lynn Ramser  
Ms. Terri Lynn Randall  
Ms. Angela D. Robertson  
Ms. Kimberly A. Rock  
Mr. Gary J. Rudolf  
Mr. Mark Golightly Sanders  
Mr. Brian C. Schultz  
Mr. Robert Scott, III  
Ms. Jearldine L. Sese  
Ms. Sarah R. Shaughnessy  
Mr. Bruce G. Smith  
Ms. Laurie E. Thomason  
Mr. Steven Michael Tonkel  
Mr. James Jeffrey Tucker  
Ms. Pamela A. Tuneberg  
Ms. Karen Beth Watson  
Ms. Cami Dee Watts  
Ms. Gina L. White  
Mr. Christopher S. Whitlow  
Mr. Steven James Whitmer  
Mr. Kevin J. Wilhelm  
Ms. Kelley Joan Wolfe  
Mr. Michael R. Wright  
Mr. Michael Wm. Wurth  
Mr. Daniel A. Young

### —Upcoming Board Meetings—

April 27♦May 25♦June 29♦July 27♦August 24♦September 28♦October 27  
September 28♦October 26♦November 30

## DISCIPLINARY ACTIONS

*The following are Agreed Orders that were entered into between the Board and the referenced CPA:*

**2004-023 Louis S. Rubin, CPA, 1632** The Respondent's license to practice public accounting expired on July 1, 2004. On November 6, 2004, a former client of the Respondent filed a complaint with the Board in which it was alleged the Respondent failed to timely file a Form 990 on behalf of the client for 2001. As a result of this failure to file the IRS assessed penalties and interest against the client in excess of \$6,000. The Respondent admitted that he was responsible for the late filing of the 2001 Form 990. After the expiration of his license, the Respondent continued to hold himself out as a CPA.

**Statutory Violations:** The Respondent admits that by failing to have filed the 2001 Form 990 on behalf of his client in a timely manner he committed negligence, which is a violation of KRS 325.340(1) (b). The Respondent admits by having failed to renew his license to practice before July 1, 2004, and thereafter continuing to hold himself out as a certified public accountant constitutes a violation of KRS 325.380(1) which is a basis to take action against him pursuant to KRS 325.340(1) (c).

**Remedy:** The Respondent was ordered by the Board to: (1) Cease and desist from practicing and holding himself out as a certified public accountant; and (2) Cease and desist from providing any type of professional services whatsoever to any client regarding an audit, review or compilation. To be considered for reinstatement of his license, the Respondent was to pay a fine to the Board in the amount of \$500.00. Along with the fine and the fully executed Agreed Order the Respondent was allowed to submit his 2004 License Renewal Application form with a check in the amount of \$200 and proof of having completed 80 hours of continuing professional education.

**2004-024 William E. Chady, CPA, 3104** On July 1, 2002, the Respondent's individual license to practice as a certified public accountant expired. On August 21, 2003, the Board formally accepted an Agreed Order in which the Respondent admitted he previously held himself out to the public as a certified public accountant without being licensed to do so. Further the Respondent agreed to cease practicing as a CPA until his license was reinstated. On January 23, 2004, the Board formally reinstated the Respondent's individual CPA license. Subsequent to reinstating the Respondent's CPA license the Board discovered that on October 19, 2004, the Respondent entered into a diversion program with the US Attorney's Office for the Western District of Kentucky for having filed approximately 18 powers of attorney forms for tax clients with the IRS between July 1, 2002 and January 16, 2004 while not holding a license to practice public accounting. Some of these forms were filed after the Respondent entered into the Agreed Order in which he acknowledged to refrain from holding himself out as a CPA until his license was reinstated.

**Statutory Violations:** The Respondent admitted that by filing powers of attorney forms with the IRS during a time when he did not hold a license to practice as a certified public accountant, he was in violation of KRS 325.380(1), which was a basis to take action against him pursuant to KRS 325.340(1) (c).

**Remedy:** The Respondent was ordered to pay a fine in the amount of \$1,000.00 to the Board no later than January 28, 2005 and be placed on probation for a period of four (4) years. This probationary period was to be in place of the probationary period in effect at that time. During the period of probation the Respondent was to take four (4) hours of continuing professional education courses in professional ethics. These hours were to be included as part of and not in addition to the continuing professional education requirement that must be satisfied by the Respondent to renew his license. Upon completion of the courses, the Respondent was required to submit proof of having attended the courses to the Board.

**2005-002 William F. Nault, CPA 4678** On June 30, 2004, the Board received the 2004 License Renewal Application filed by the Respondent. On the form the Respondent listed a number of continuing professional education courses he had taken beginning in May 2003, up to and including June 2004. The Respondent was one of a number of CPAs chosen at random by the Board to submit proof of having completed the continuing professional education courses listed on the renewal application form. By way of a letter dated November 23, 2004 to the Executive Director for the Board, the Respondent stated that he had been, "...less than honest with the reporting of my continuing education courses completed." Accompanying that letter was proof that the Respondent had completed only 12 of the 60 hours listed on the 2004 Renewal Application. In response to a letter from the Executive Director of the Board regarding the deficiency, on December 30, 2004, a letter and certificates of completion for 60 hours of continuing professional education were sent in by the Respondent. Of the course completion documents submitted with the December 30<sup>th</sup> letter, 42 hours were for courses completed in December 2004.

**Statutory Violations:** The Respondent admitted that by listing continuing education courses that he did not complete constitutes a violation of KRS 325.340(1)(a).

**Remedy:** The Respondent was ordered to take a continuing professional education course or courses on ethics totaling 4 hours during calendar year 2005. These hours were to be part of the 60 or 80 continuing professional education hour requirement that the Respondent must meet for renewal of his license in 2006. The Respondent was to submit proof to the Board of completion of these hours no later than December 31, 2005.

**2005-009 Brenda M. Emmett, 4912** In a complaint it was alleged that the Respondent, while serving as a part time accountant for a business, embezzled in excess of \$8,000 over approximately a one year time period. Since that time the Respondent had sent the complaining party a check in the amount of \$5875.00. The Respondent admitted in a letter that while under extreme financial and emotional duress she made a grave mistake of paying herself in advance from her employer's funds without approval. She went on to

state that the funds had been returned. The complaining party disputed the amount of money that the Respondent owed and that as a result of her actions additional expenses had been incurred.

**Statutory Violations:** The Respondent admitted that the misappropriation of funds constitutes a violation of KRS 325.340(1)(b)(2).

**Remedy:** The Respondent's license was revoked for a period of five years. The Respondent is prohibited from seeking reinstatement of her license until the completion of the five year revocation of her license. Upon completion of the five years the Respondent may seek to reinstate her license by complying with the reinstatement requirements in effect at that time and payment of a \$5,000 fine.

**2005-010 R. Jack Benson, CPA, 4254** In a complaint it was alleged that for the past year the Respondent had repeatedly refused or ignored requests from the complaining party to provide copies of her deceased mother's federal and state income tax returns that had been prepared by the Respondent. The complaint further noted she had retained a new CPA to assist in the handling of her mother's estate and that CPA had sent two written requests to the Respondent seeking copies of the returns. According to the complainant the first request was denied and the second was ignored by the Respondent. The second request from the new CPA made reference to a message from the Respondent regarding a trust allegedly established by the complainant's mother. The letter from the second CPA advised the Respondent that the trust was never funded. In a subsequent letter the complainant stated that the Respondent called her on April 25 regarding her complaint and "demanded" she provide him with a copy of the court document which appointed her as executrix of her mother's estate. It was alleged this was the first time that the Respondent had made such a request. The complainant went on to state that she agreed to drop a copy of the order off to the Respondent that afternoon but he refused to provide her copies of the returns until she provided him with copies of her mother's trust documents. The complainant advised the Respondent there were no such documents since the trust was not funded. According to the complainant the Respondent then refused to provide her with copies of the returns. The complainant then sent a copy of the order in the mail to the Respondent. She also contacted her attorney who spoke with the Respondent about providing copies of the returns to the complainant. The attorney also faxed a copy of the order appointing the complainant as executrix to the Respondent. In a reply to the complaint the Respondent acknowledged having received the request from the new CPA retained by the complainant. The Respondent went on to note that the request "did not offer compensation" or provide authority to receive the copies. Further the Respondent indicated that copies of returns are available through the IRS. The reply from the Respondent also admitted that he had previously allowed the complainant to view all the records she and her brother wanted but he was still interested in obtaining copies of any documents related to the trust. The reply also noted that he had never been previously provided with a copy of the order appointing the complainant as executrix of her mother's estate. Based upon the documents provided by the Respondent and the complainant the Board concluded that while the Respondent was demanding to see a copy of the order which appointed her as executrix of the estate before turning over any records, he had previously allowed the complainant and her brother to view records of her mother in his possession at his home without demanding such an order. Also, during the process of trying to obtain copies of the tax returns the Respondent continued to make demands of the complainant to obtain copies of trust documents to which he had no basis to seek from her under any provision of the laws or regulations that govern the practice of public accounting. Finally, references in his response to the complaint about failing to receive any offer of compensation from the new CPA hired by the complainant in exchange for the records or that copies could be obtained from the IRS indicate either a refusal or lack of awareness on the part of the Respondent of his obligations related to the return of client records under KRS 325.420(2).

**Statutory Violations:** The actions of the Respondent as described above constitute conduct disreputable to the accounting profession which is a violation of KRS 325.340 (1)(h).

**Remedy:** The Respondent was ordered to pay a fine to the Board in the amount of \$250 no later than July 14, 2005.

**2005-13 Stephen C. Jones, 5919** In a letter from a representative of the Securities and Exchange Commission (the "SEC"), the Board was advised that the Respondent had entered into an Order with the SEC to resolve charges against him that were filed in the case of *SEC v. Dollar General Corporation, et. al.* The Order noted the Respondent participated in a scheme to under report company freight expenses and purposely failed to properly reconcile Dollar General's consolidated retail store bank accounts to its general ledger. For his role in this scheme the Respondent was prohibited from appearing or practicing before the SEC for a minimum of (3) three years. Following the passage of (3) three years from the date of the Order the Respondent may request the SEC consider his reinstatement to practice. Prior to reinstatement of his right to practice before the SEC, the Respondent is required to satisfy a number of conditions. The Respondent was provided with a copy of the material from the SEC and required to submit a response. In addition to his response Mr. Jones submitted various documents prepared on his behalf that were filed previously in the SEC case. In his response Mr. Jones stated: (a) He was not the "decision maker" with respect to the accounting irregularities that occurred at Dollar General, but in fact was four levels down in the chain of command; (b) As a lower level employee with a young family to support, he felt compelled to follow the directives of his superiors regarding the irregularities or face the loss of his job. At the time the irregularities described in the SEC Order occurred the whistleblower protection now available under the Sarbanes-Oxley Act of 2002 did not exist; (c) At the time in question he expressed concern to upper management regarding the accounting irregularities being proposed; however he was advised the decision regarding the accounting procedures had already been made and that legitimate reasons existed for adopting the procedures; (d) He has no intent to work for a public company again. He is currently working for a private company in this state and supplements his income with preparing tax returns and assisting small businesses with their accounting needs; and (e) He was not in a financial position to contest the charges filed by the SEC. In contrast the SEC Order noted the Respondent failed to report any of the accounting irregularities to the outside auditors for the company. Also, the Respondent provided a suggestion to the Controller of the company that was in contravention of GAAP regarding the overstatement of cash accounts that was adopted by the Controller. The Respondent was to renew his license to practice prior to July 1, 2005.

**Statutory Violations:** The Respondent admitted that the suspension or revocation of the right to practice before any state or federal agency as set forth above constitutes a basis to take action against his license pursuant to KRS 325.340(1)(g).

**Remedy:** The Respondent was prohibited from seeking renewal of his license for the period from July 1, 2005 through December 31, 2005. At the conclusion of the time period mentioned above the Respondent was allowed to seek reinstatement of his license by submitting: (a) a reinstatement form; (b) a check made payable to the State Board of Accountancy in the amount of \$200; and (c) documentation of having completed within the two years prior to his reinstatement request 80 hours of continuing professional education, 40 of which are in accounting and auditing courses, and 8 of which are in ethics. Upon reinstatement the license of the Respondent shall be placed on probation for a period of (2) two years and (6) six months.

## Exam candidates who passed the Uniform CPA Exam in 2005

The Board members and staff would like to congratulate the 118 individuals who passed the exam in 2005.

Ms. Saira Ali	Mr. William G. Haeberle	Ms. Diana L. Petersen
Mr. Ted R. Arlinghaus	Mr. Ronald J. Harris, Jr.	Ms. Livia M. Pollett
Ms. Cynthia J. Arlinghaus	Ms. April N. Hatfield	Mr. Christopher R. Purvis
Ms. Amanda C. Bader	Ms. Jung M. Hong	Mr. Jonathan E. Rauch
Mr. Jeremy R. Bader	Ms. Valarie Lynn Howard	Ms. Diana L. Rector
Ms. Shonda Bajorek	Mr. Troy G. Howell	Ms. Kortney W. Ryan
Ms. Christy E. Baugh	Mr. Gerald R. Hunt	Ms. Michelle Lynn Schmitt
Mr. John F. Baum	Ms. Jennifer L. Hurt	Ms. Sarah Marie Schrand
Ms. Heath D. Bennett	Mr. Dmitriy V. Jidkov	Ms. Melinda Scott
Mr. Zachary Michael Bihlman	Mr. Vernon F. Johnson	Ms. Darlene J. Shelton
Mr. Robert Brent Billingsley	Mr. Daniel Robert Johnson	Ms. Wei Shen
Ms. Danielle R. Blankenship	Ms. Michelle L. Jones	Mr. Brandon L. Shirley
Mr. James B. Braden	Ms. Carrie Leigh Kaiser	Ms. Christopher Michael Siminski
Ms. Sheila Ann Brandenburg	Ms. Jyoti Keniya	Mr. Joseph Randall Spalding
Ms. Tina Marie Brewer	Ms. Amanda J. Kinsella	Mr. Brett D. Spaulding
Mr. Mark L. Brown	Ms. Kelley Webster Kirk	Mr. John Mason Spears
Mr. Robert Brown	Ms. Clara Eunjung Kwon	Mr. Bret S. Sperling
Ms. April N. Burch	Ms. Jenny Marie LaFollette	Ms. Laurie Beth Stewart
Ms. Mary A. Bush	Mr. William M. Lankswert	Mr. Quintin D. Stone
Mr. John Richard Chamberlin	Mr. Christopher J. Larsen	Mr. Brian Scott Taylor
Ms. Kathleen K. Chlon	Ms. Donna J. Lee	Ms. Bridget Lynn Taylor
Ms. Jennifer D. Conrey	Ms. Casey Jo Lightfoot	Ms. Brandi M. Thomas
Mr. Kevin D. Counts	Mr. Philip A. Logsdon	Ms. Angela L. Timberlake
Ms. Kim Monette Crabb	Mr. Kirk Joseph Loy	Mr. Itaru Tsukagoshi
Mr. Scott D. Cress	Ms. Tracy T. Madison	Mr. Matthew James Ullum
Ms. Lisa M. Dean	Ms. Angela Marie McGonnell	Ms. Scarlett Upchurch-Jones
Mr. Patrick Joseph Draus	Mr. Steven E. McGuffey	Mr. Christopher N. Vowels
Mr. Kevin R. Dunn	Mr. Paul R. Medina	Ms. Shannon R. Waincott
Ms. Dara Elizabeth Edgington	Ms. Rachel M. Meier	Ms. Cindy M. Walden
Ms. Lauren N. Ehlen	Mr. Christopher D. Meriwether	Mr. William James Walker
Mr. Zachary P. Fisher	Mr. Michael S. Merman	Ms. Suzanne Marie Webb
Mr. Casey A. Flick	Mr. Joshua David Meyer	Ms. Dana J. Whitehouse
Ms. Jamie Lintner Frey	Ms. Jennifer Mora	Ms. Jennifer Lynn Williams
Mr. Travis Clinton Frick	Mr. Alvin R. Morrison	Mr. Joseph Z. Williams
Mr. Peter Benjamin Garrison	Ms. Lori J. Morse	Mr. Philip K. Winkle
Mr. Christoforos Georgiou	Mr. Kyle W. Murray	Mr. Keith Anthony Workman
Ms. Julie G. Gomez	Mr. J. Ted Neel	Mr. Adam A. Wyrick
Mr. Mark A. Grabiak	Ms. Kimberly Lynn O'Ryan	Ms. Elizabeth Ann Zaebst
Ms. Elaine S. Grimes	Ms. Kellie M. Parker	Ms. Ellen Li Zhang
Mr. Adam Wayne Hack		

The following are statistics from the 2005 testing windows: 1. January-February window 187 candidates sat for 237 sections; 2. April-May window 201 candidates sat for 276 sections; 3. July-August 294 candidates sat for 418 sections; 4. October-November window 306 candidates sat for 431 sections of the exam.

## New CPAs Licensed in 2005

The Board members and staff would like to congratulate the following people who were licensed in 2005.

Mr. William B. Abington  
Mr. Kenichi Adachi  
Mr. Salah S. Alkharji  
Ms. Carolyn Allen  
Mr. Jeffrey E. Allen  
Ms. Shonda Bajorek  
Ms. Christy E. Baugh  
Mr. John F. Baum  
Mr. Gregory M. Beams  
Mr. H. A. Beasley  
Mr. Joseph D. Beavers  
Mr. Steven L. Beinlich  
Mr. JonathanWalker Belcher  
Ms. Pamela Wheeler Benzing  
Mr. Kenneth E. Biggs  
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