



# Kentucky Board of Accountancy

# E-NEWSLETTER

## In This Issue

|                                             |     |
|---------------------------------------------|-----|
| 2017 LICENSE RENEWAL .....                  | 1   |
| CPE RETIREMENT WAIVER.....                  | 1   |
| BOARD MEMBERS .....                         | 2   |
| PEER REVIEW CHANGES .....                   | 2   |
| CONTACT INFORMATION .....                   | 2   |
| BOARD MEETING DATES .....                   | 2   |
| 2016 CPA EXAM RESULTS .....                 | 3   |
| NEXT VERSION OF CPA EXAM.....               | 3   |
| DISCIPLINARY ACTIONS .....                  | 4-7 |
| FIRM AND CPA LICENSE<br>RENEWAL CASES ..... | 8   |
| CPE AUDIT VIOLATIONS.....                   | 8   |

## 2017 LICENSE RENEWAL

Beginning June 21, 2017, a letter containing information regarding the license renewal process was mailed out to all CPAs assigned an ODD numbered license. The online renewal system will be activated on June 29 at 10 AM. To renew a license the CPA must open the Board website, [www.cpa.ky.gov](http://www.cpa.ky.gov), click on the link to renew a license and input their last name and the last 5 digits of their Social Security Number. The renewal fee remains at \$100, however CPAs will be responsible for paying the portal fee. A license that is not renewed by August 1 will automatically expire. Beginning August 2 through September 1, a license may be renewed using the online system, but the fee will increase to \$200. Effective September 2, a license cannot be renewed. Instead, CPAs must use the reinstatement process.



CPAs due to renew their license this year should confirm they obtained the necessary CPE hours. These hours must have been completed from January 1, 2015 through December 31, 2016. During the online renewal process, CPAs will be required to affirm they fulfilled the CPE requirements by December 31, 2016. CPAs found to have falsely claimed they completed the hours will be subject to disciplinary action.

CPAs who changed their mailing or email address following the 2015 renewal process must submit an address change form, located on the Board website, at <http://cpa.ky.gov/> as soon as possible. Each year, during the renewal process, a number of emails and letters are returned due to the failure of CPAs to update this information.

## CPE RETIREMENT WAIVER

Kentucky does not have an “inactive” or “retirement” status for a CPA license. Instead, CPAs may request to retain their license but reduce or waive the continuing education required to renew a license based upon retirement. The waiver form is located on the Board website, under the link entitled, “Practicing CPA’s.” After clicking on the link, select from the drop-down menu the link entitled, “Continuing Professional Education.” On that page is information regarding waivers from CPE, as well as a form to request a retirement waiver.

The administrative regulation that governs a retirement waiver is 201 KAR 1:100, Section 4, Subsection 1(c). Under that regulation, the amount of required CPE hours may be reduced or completely waived if the CPA, “Is completely retired from practice and is fifty-five (55) years of age or older. To be considered completely retired, the licensee shall not perform accounting services in the practice of public accounting (which includes the preparation of tax returns), education, government or industry except for management of personal assets or investments.”



## BOARD MEMBERS

Margaret D. Combs, CPA  
Williamsburg

Ted Funk, CPA  
Covington

Frank Harris, CPA  
Mayfield

Jamie R. Laws, CPA  
Louisville

Phillip M. Layne, CPA  
Ashland

Lori Dawn Warden, CPA  
Ft. Wright

Toni Carver Smith, Citizen Member  
Louisville

## Staff Members

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Policy Analyst

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## UPDATE YOUR CONTACT INFORMATION

To update your contact information, submit the address change form found on our website @ [cpa.ky.gov](http://cpa.ky.gov).

## PEER REVIEW CHANGES



Significant changes to the peer review program operated by the AICPA, and locally through the KY Society of CPAs, are underway. CPAs required to be enrolled in a peer review program should become aware of these proposed changes and the possible effects on firms.

## GOVERNOR BEVIN APPOINTS 2 NEW MEMBERS TO STATE BOARD

In an Executive Order, dated December 20, 2016, Governor Bevin appointed Ted Funk, CPA and Frank Harris, CPA to the Board of Accountancy. Mr. Funk replaces Mr. Joe Hancock, CPA and Mr. Harris replaces Mr. Kevin Doyle, CPA. Mr. Funk and Mr. Harris will each serve a four-year term which expires on June 30, 2020.



Frank Harris, CPA



Ted Funk, CPA

Mr. Funk is a shareholder and member of the board of directors of VonLehman & Company Inc. He received his undergraduate degree from Northern Kentucky University and became licensed to practice public accounting in Kentucky in October of 1992. He is a member of the AICPA and the Kentucky Society of CPAs and is a CVA, and ABV.

Mr. Harris is a shareholder and the managing director of Reed & Company Mayfield, PSC. He received his undergraduate degree from Morehead State University and became licensed to practice public accounting in Kentucky in 1974. He is a member of the AICPA and the Kentucky Society of CPAs.

Members and staff of the Board of Accountancy welcome Mr. Funk and Mr. Harris and express their sincere gratitude to Mr. Doyle and Mr. Hancock for their participation on the Board.

## 2017 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 2017:

| JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER |
|------|--------|-----------|---------|----------|----------|
| 20   | 17     | 21        | 27      | 16       | 14       |

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

# 2016 CPA EXAM RESULTS

| Jan - Feb 2016 Testing Window |                                       |     |                                       |
|-------------------------------|---------------------------------------|-----|---------------------------------------|
| AUD                           | 149 sat<br>73 passed<br>49% pass rate | FAR | 103 sat<br>41 passed<br>40% pass rate |
| REG                           | 130 sat<br>70 passed<br>54% pass rate | BEC | 121 sat<br>65 passed<br>54% pass rate |

| April - May 2016 Testing Window |                                       |     |                                       |
|---------------------------------|---------------------------------------|-----|---------------------------------------|
| AUD                             | 142 sat<br>66 passed<br>47% pass rate | FAR | 129 sat<br>55 passed<br>43% pass rate |
| REG                             | 138 sat<br>72 passed<br>52% pass rate | BEC | 133 sat<br>67 passed<br>50% pass rate |

| July - Aug 2016 Testing Window |                                       |     |                                        |
|--------------------------------|---------------------------------------|-----|----------------------------------------|
| AUD                            | 152 sat<br>71 passed<br>47% pass rate | FAR | 211 sat<br>98 passed<br>46% pass rate  |
| REG                            | 137 sat<br>60 passed<br>44% pass rate | BEC | 193 sat<br>117 passed<br>60% pass rate |

| Oct - Nov 2016 Testing Window |                                       |     |                                       |
|-------------------------------|---------------------------------------|-----|---------------------------------------|
| AUD                           | 155 sat<br>64 passed<br>41% pass rate | FAR | 154 sat<br>58 passed<br>38% pass rate |
| REG                           | 167 sat<br>79 passed<br>47% pass rate | BEC | 164 sat<br>80 passed<br>49% pass rate |

## Successful Launch for Next Version of the CPA Exam

The American Institute of CPAs (AICPA), National Association of State Boards of Accountancy (NASBA) and Prometric are pleased to announce the successful launch of an updated version of the Uniform CPA Examination.

The next generation Exam, which began testing on April 1, has added additional assessment of higher-order cognitive skills that test a candidate's critical thinking, problem solving and analytical ability. The Exam also makes greater use of task-based simulations (TBSs) as a means of assessing these higher-order skills. Recent research confirms that CPAs are now performing tasks that rely upon these skills earlier in their careers.

“The roles and responsibilities of newly licensed CPAs are constantly evolving, so it’s crucial for the CPA Exam to stay ahead of the curve. The CPA Exam now better reflects the knowledge and skills essential to today’s profession,” said Michael Decker, AICPA vice president of examinations. “With an eye toward the future, we’ll continue to work with stakeholders to ensure that the CPA Exam, along with the experience and education requirements, maintains the high bar for entry into the profession.”

The Exam provides assurance that individuals who pass

have the technical knowledge and skills necessary for CPA licensure. The current, relevant, reliable and legally defensible Exam maintains the profession’s commitment and mandate of the Boards of Accountancy to protect the public.

“The new Exam Blueprints demonstrate the continuous enhancement model of the Uniform CPA Examination,” said Colleen Conrad, CPA, NASBA executive vice president and chief operating officer. This strengthens the public protection role of Boards of Accountancy by enhancing the examination portion of the licensing model (education, examination and experience) used to regulate more than 700,000 licensees throughout the U.S.,” she continued.

The CPA Exam is administered in 55 jurisdictions nationwide by the AICPA, NASBA and Prometric. The same version of the Exam is also administered in English internationally in Japan, Bahrain, Brazil, Kuwait, Lebanon and the United Arab Emirates.

Detailed information on the CPA Exam is available online at [www.aicpa.org/cpaexam](http://www.aicpa.org/cpaexam) and <https://nasba.org/exams/the-next-version-of-the-cpa-exam/>.

# DISCIPLINARY ACTIONS

**2016-013 Rick L. Downs, CPA and Rick L. Downs, CPA, PSC** – Respondent failed to undergo a peer review scheduled for 2013. It was determined he had been dropped from the peer review program and was working to resolve this issue. He was reinstated in the program in January 2015 with a due date of April 30, 2015, which was subsequently rescheduled to October 31, 2015. In a December 14, 2015 letter from the peer review manager, Downs was advised that due to his failure to comply with the requirements of the peer review program, he and the firm were being dropped from the program. Board staff continued to communicate with Mr. Downs regarding the need to be enrolled in the peer review program. Additional investigation by Board staff revealed the Respondent failed to get reenrolled in the program in January, February, and March of 2016.

**Remedy** - Pay a \$2000 fine for having misrepresented enrollment in the peer review program. Immediately become reenrolled in the peer review program and complete a peer review no later than June 30, 2016 or pay a \$2000 fine. The Respondent reenrolled in the program. Further, he is prohibited from performing any attest services, which included audits, reviews, compilations with or without disclosures and the preparation of financial statements.

**2016-003 W. Gilbert Brown III and Brown & Company, CPAs** - In 2012, the Firm received its first rating of “fail” from the Peer Review Program. In addition, the Firm was required to have an outside party ascertain whether the Firm had implemented corrective actions on the matters identified in the review as symptoms of the principal deficiency related to A-133 audits. The Firm was ultimately required to undergo pre-issuance reviews of its next two Yellow Book A-133 engagements. The Firm complied with this requirement. During this review process, Mr. Brown determined the Firm would not perform school board audits in the future. Since January 2016, the Firm has voluntarily engaged a CPA as the Firm’s independent monitoring inspector to perform pre-issuance reviews of all its Yellow Book engagements. An Agreed Upon Procedures engagement was reviewed by the board investigator and determined several deficiencies in the performance of that engagement.

**Remedy** - Pay a \$1000 fine. Cease performing any school board audits and never perform or issue any school board audits in the future. Undergo a pre-issuance review on all Yellow Book engagements, currently in process and into

the future, by the Board investigator. The pre-issuance review process shall continue until such time that the Board investigator is able to report that the Firm and Mr. Brown are complying with all of the appropriate standards in preparing Yellow Book engagements.

**2016-017 Leonard J. Mariani** - A former client of the Respondent alleged he committed an error on the client’s 2015 personal income tax returns by listing ROTH distributions as income and stating the client would have to pay a penalty. He communicated this concern to the Respondent who nevertheless e-filed the client’s return, listing the distributions as income. Afterwards, the client hired another CPA who filed an amended return for the client, correctly classifying the distributions. The Respondent eventually refunded the fee charged to the client.

**Remedy** - Pay a \$250 fine and complete 8 hours of CPE courses related to retirement plans no later than December 31, 2016.

**2016-019 Kevin J. Campisano** - The Respondent received his CPA license in 2002, and from 2002 until December of 2011 he was employed in a public accounting firm. Beginning in December of 2011, the Respondent began employment with a private company. Following his departure from the public accounting firm, some former clients requested the Respondent to continue to prepare their income tax returns which he agreed to do. After August 1, 2012, the Respondent was required to obtain a CPA Firm license to prepare tax returns for these clients. Upon receiving a written request from the board staff, the Respondent promptly and willingly provided information that revealed for tax years 2011 through 2015, he had prepared a number of individual, partnership, corporate, and trust tax returns without having obtained a Firm license. The Respondent obtained a Firm license in June of 2016.

**Remedy** – Pay the \$100 fee he should have paid to obtain a Firm license in 2012 and 2014, for a total of \$200, and pay a \$250 fine for each of the five years he operated a firm without holding a Firm license, for a total fine of \$1450.

**2015-020 Stephen C. Jones** - On August 7, 2015, the Respondent was arrested by the Allen County Kentucky Sheriff’s Office and charged with Theft by Unlawful Taking over \$10,000 but under \$1,000,000 and Unlawful Access

## DISCIPLINARY ACTIONS (Continued)

to a Computer in the First Degree. The arrest was based upon a criminal complaint filed against the Respondent by his employer who operates a commodities firm. During an interview of the complaining witness in the Allen County criminal case, the Board's investigator was advised that over a period of 5 years the Respondent had transferred in excess of \$700,000 over and above his salary from a bank account, owned by the employer, to a bank account owned by the Respondent. The complaining witness stated the Respondent had total control over the company's finances and when he was questioned by the employer, the Respondent admitted to illegally transferring the funds to his personal account. In February of 2016, the Board received documentation that indicated the firm had issued an audit for a company based in South Carolina without having a South Carolina license.

**Remedy** – Respondent's license is revoked and he is prohibited from ever again practicing and holding himself out as a CPA. He is also prohibited from ever attempting to renew, reinstate, or apply for a new CPA and Firm license.

**2015-019 Patricia M. Cutlip, CPA** - Respondent held a Kentucky CPA license from 1995 until 2003. On May 6, 2015, Respondent submitted a License Reinstatement Application that was approved by the Board on May 28, 2015. The Respondent continued to hold a CPA license but not a firm license. In May of 2015, the Board received information that the Respondent performed an audit of an ERISA plan for a company located in Kentucky for the year ending December 31, 2013. Later, it was discovered that the Respondent also prepared audits for the same company for the years 2009-2012. The Respondent did not hold a CPA license from this Board or a Kentucky CPA firm license during these years. In addition, the Respondent did not hold a CPA license from the West Virginia Board of Accountancy, where she was residing. The Respondent was not enrolled in a peer review program during the time the ERISA audits were performed. Since 2015, the executive director of the Board has been in contact with the Respondent regarding this matter. However, the Respondent has been in the process of undergoing and recovering from open heart surgery, which lead to a delay in resolving this case.

**Remedy** - Pay an \$8,000 fine, obtain a firm license, and a PTIN from the IRS, if the Respondent is going to prepare and file income tax returns. She is prohibited

from performing audits, reviews or compilations of any kind, including compilations for management use only. Submit written confirmation from the executive director of the WVA Board of Accountancy, within 90 days after the date this order is signed by the Board president, as to whether the Respondent needs to have a WVA license. The Respondent may prepare financial statements but only if performed in accordance with SSARS 21.

**2015-063 Donald Ray Gerard, Jr., CPA** - Respondent renewed his license in 2015 and answered "Yes" to the question that he had completed 60 hours of continuing professional education ("CPE") beginning January 1, 2013, and ending December 31, 2014. The Respondent was chosen at random to submit documentation to substantiate he completed these hours. Following a series of emails between the Respondent and Board staff, it was determined that the Respondent had not completed 60 hours of CPE, during the reporting period, and that some of the completed CPE was not acceptable since it was not professionally enhancing to him as a CPA. The Respondent then submitted a request that he be granted a medical waiver from having to satisfy the CPE requirements for the 2013-2014 reporting period, due to his medical condition. A letter was also received from a physician treating the Respondent in which it was stated that the Respondent is, "... physically incapable of practicing accountancy in any form whatsoever." The request was ultimately denied by the Board since he had failed to complete 60 hours of CPE, the seriousness of the Respondent's medical condition, and he was not required to hold a CPA license to operate his business.

**Remedy** - Pay a \$500 fine and receive a waiver from completing CPE based upon his extreme medical condition. Respondent is allowed to continue to use the CPA title but is prohibited from providing any form of public accounting services, including the preparation of income tax returns.

**2016-016 Jonathan C. Williams, CPA and Jonathan C. Williams, CPA Firm** - On May 5, 2016, an Indictment was returned against the Respondent in the United States District Court for the Eastern District of Kentucky at Lexington in a case styled as United States of America v. Daniel Sexton, Jonathan Williams, et. al., Case No. 5:16-CR-0004. In the Indictment, the Respondent and others were charged with entering into a scheme, which took place over a period of approximately four years, to defraud numerous banks to obtain money and credits owned by and

## DISCIPLINARY ACTIONS (Continued)

under the custody of the banks by means of materially false pretenses, representations, and promises in violation of federal law. On October 31, 2016, the Respondent entered a guilty plea to Count 1 in the Indictment. The Respondent was sentenced to 60 months imprisonment, 5 years of supervised release thereafter, and over \$2,000,000 in restitution.

**Remedy** - The CPA and firm licenses of the Respondent are revoked and he is prohibited from ever again practicing and holding himself out as a CPA. He is also prohibited from ever attempting to renew, reinstate, or apply for a new CPA and Firm license.

**2015-009 William J. Wilson III** - On October 23, 2015, an Agreed Order was entered into with the Respondent and his firm. Under the terms of the Order, the Respondent was to pay a \$10,000 fine because the firm failed to satisfy certain requirements of the peer review program. The Respondent failed to pay the fine according to the time line in the Agreed Order. Instead, the full amount of the fine was not received until November 2016. The Respondent failed to renew his CPA license in 2016 since he had failed to pay the fine owed to the Board. In a letter to the Board members dated February 27, 2017, the Respondent requested that his CPA license be reinstated. He also submitted the necessary form and supporting documentation. In a subsequent email, the Respondent confirmed he has no plans to open a CPA firm, or prepare any audit, review or compilation reports. Any preparation of financial statements, consulting, or tax return preparation would only occur as part of his current employment duties with a private company.

**Remedy** – The license was reinstated with the following conditions: (1) He is prohibited from providing any type of attest services (audits, reviews, or compilations), for a period of 3 years from the date this order is signed by the Board president; (2) He may prepare financial statements, provide consulting services and prepare tax returns but only as part of his job duties with and for his current private employer; (3) At the conclusion of the 3-year period, the Respondent may request in writing to have his ability to provide attest services and the other services mentioned in paragraph 2 to the public. At that time, the Board members will consider the request and determine if the request should be granted, granted with conditions or denied.

**2016-024 Shelton & Hite CPA, PLLC** - On September 9, 2016, applications to obtain an initial firm license for Shelton & Hite CPA, PLLC, and to reinstate the CPA license of Mr. Shelton, were received in the Board office. Mr. Shelton was listed as one of the owners of the Firm and its manager. The applications were in response to notification by Board staff that Mr. Shelton had failed to renew his CPA license by August 1, 2016, and that he was operating the Firm without a firm license. Further review of board records by staff revealed that in 2008 Mr. Shelton had applied for, and received, a license to operate Wayne Shelton & Associates, CPA, PLLC. The board records indicated that the firm was still in existence and was the only firm where he was listed as practicing. A review of the Kentucky Secretary of State's website showed that in August 2009 Mr. Shelton filed Articles of Organization for WMS, CPA, PLLC, and as of June 15, 2016, that company was still active and in good standing with the Secretary of State's office. However, that firm had never received a license to practice. Additionally, the Secretary of State's website revealed that Articles of Organization for Wayne Shelton & Associates, CPA, PLLC, were filed with the Secretary of State's Office in January of 2007. That entity was administratively dissolved by the Secretary of State's Office in November of 2010 but held a firm license from 2008 to the present. According to an explanation from Mr. Shelton, he has practiced in the same office and held himself out as Wayne Shelton & Associates, CPA, PLLC, from 2008 until January 1, 2016. Mr. Shelton indicated in his letter that even though Wayne Shelton & Associates, CPA, PLLC, was dissolved in 2010 and WMS, CPA, PLLC, was created in 2009, he continued to operate and hold out as Wayne Shelton & Associates, CPA, PLLC. On January 1, 2016, he admitted Mr. Hite to the firm and began operating as Shelton & Hite CPA, PLLC, but did not obtain a license from the Board for this new entity.

**Remedy** - Pay a \$1,400 fine for operating with a partner who was not licensed, for operating without a firm license, and for failing to advise the Board of a change in firm ownership.

**2010-009 Paul Cravens** - In October of 2011, the Respondent entered into an Agreed Order to resolve charges that he had lied on his license renewal application forms about performing audits, failed to have any work papers to support the audit reports he issued over 10 years, and issued 3 audits for a securities broker-dealer company operating and located in Connecticut without holding a

## DISCIPLINARY ACTIONS (Continued)

license from that state. In the order, the Respondent was fined \$10,000 and his license was suspended until he paid the fine. He was also prohibited from ever again performing or issuing an audit, review, or compilation report. Payment of the fine was received on October 19, 2011, and the suspension was lifted. The Respondent renewed his license in 2013 but failed to do so in 2015. However, after failing to renew his license, the Respondent continued to hold himself out as a CPA. He also prepared and issued income tax returns to clients.

**Remedy** - Pay \$1,200. This amount consists of a fine for holding out as a CPA without a license and reimbursement for the fees to renew his CPA license in 2015 and for the CPA firm license he should have obtained to prepare and issue income tax returns. Submit an application and corresponding fee to obtain a license to operate a CPA firm. Following receipt of payment of the fine and approval of the application for a license to operate a CPA firm, the reinstatement application shall be granted. However, the Respondent, and any licensed CPA firm he operates, shall continue to be prohibited from ever again performing and issuing any audit, review, or compilation reports.

**2016-041 Charles Alexander III, CPA and Charles Alexander III, CPA firm** - In February of 2015, Mr. Alexander received a letter from the peer review program that stated the firm had received a rating of “pass” on its Engagement Review and the next due date was June 30, 2017. In August of 2016, the firm was terminated from the peer review program due to Mr. Alexander’s failure to advise the program the firm had performed a Circular A-133 audit- that necessitates the Firm undergo a System Review as opposed to an Engagement Review. At the time, this information was not provided to the Board. In addition, Mr. Alexander did not renew his CPA and firm license in August of 2016. In September of 2016, Mr. Alexander

submitted applications to reinstate his individual license and obtain a firm license. In addition, Mr. Alexander included a letter in which he stated he did not renew the licenses since he is no longer a member of the AICPA or KYCPA, he thought he needed to be a member of both to hold a license, he no longer performs attest services, and has not practiced as a CPA since his licenses expired. Both applications were approved during the October 2016 Board meeting. In addition, Mr. Alexander indicated on the firm license application that he was no longer going to perform audits, reviews or compilations. On December 14, 2016, Board staff received notice from Mr. Alexander that the Firm was terminated from the peer review program due to his failure to inform the program that he had performed a Circular A-133 audit.

**Remedy** - Pay a \$1,000 fine. The Respondent is prohibited from ever again performing or issuing any audit, review and compilation reports of any kind.

**2017-004 W. Dudley Shryock, CPA and W. Dudley Shryock, CPA PSC** - In 2013 and 2016, the Firm received a classification of “fail” from the Peer Review Acceptance Body. In a letter signed by Mr. Shryock on March 13, 2017, he agreed the firm will no longer, and does not intend to, perform any audit engagements. If any audit engagements are accepted in the future, the Firm must notify the peer review committee.

**Remedy** - Mr. Shryock and the firm are immediately prohibited from providing any type of audit services. If Mr. Shryock decides to provide audit services in the future, he shall first request the Board to determine if he can provide the service. At that time, the Board will determine if Mr. Shryock may resume providing audit services or not and, if approved, the requirements Mr. Shryock must satisfy to resume performance of audits.



# FIRM AND CPA LICENSE RENEWAL CASES

Following completion of the 2016 renewal process, staff of the Board discovered that a larger than normal number of CPAs had failed to renew their licenses. Upon further investigation, it was discovered that a number of those CPAs continued to provide public accounting services or use the CPA title even though their license had expired. Some of these CPAs were sole proprietors who had renewed the firm but not their CPA license. In the larger firms, a CPA failed to renew their license but did not notify the firm. The following individuals and firms entered into agreed orders to resolve this problem. The CPA licenses were reinstated and fines were assessed against the firms.

## Sole Proprietors

2015-027 William B. Donlin, CPA  
2016-028 Kenneth C. Dowell, CPA  
2016-048 Craig M. Harbsmeier, CPA  
2016-049 Kenneth R. Howell, CPA  
2016-036 James H. Jennings, CPA  
2016-030 David W. Jackson, CPA  
2015-031 John A. Newman, CPA  
2015-032 Charles G. Radway, CPA

## CPA Failing to Renew License

2016-033 Thurman Campbell Group, PLC  
2015-034 Kemper CPA Group  
2016-035 PricewaterhouseCoopers LLP  
2016-037 Munninghoff, Lange & Co  
2016-038 Ernst & Young LLP  
2016-039 Henderman, Jessee & Co., PLLC  
2016-029 Strothman and Company PSC

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## 2016 CPE AUDIT VIOLATIONS

The following cases against the individuals listed were opened based upon CPE audits conducted in 2016. The cases were resolved as a result of an agreement reached between the CPA and the Board. Typically, such cases 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.

Kenichi Adachi, CPA  
Emeka Anadu, CPA  
Natalie Lynn Bailey, CPA  
Taofen Bi, CPA  
Keith Terrell Brookshire, CPA  
Jeremy David Burtel, CPA  
Jose Manuel Cancio, CPA  
Mark A. Davis, CPA

Philip R. Dowdle, CPA  
Kari R. Gough, CPA  
Donna Gerlach Hankins, CPA  
Ryan Matthew Johnson, CPA  
Carrie C. Karaffa, CPA  
Joseph L. Landenwich, CPA  
Craig L. Mackin, CPA  
Terri L. Molter, CPA

Amy S. Payne, CPA  
Donna K. Risley, CPA  
Larry M. Roy, CPA  
Jodi Shepherd, CPA  
Matthew R. Smith, CPA  
Joseph Todd Thompson, CPA  
Kimberle A. Walker, CPA  
James J. Whited

