

**ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY**  
BOARD ACTIONS as of 5/3/2024

| NEW LISTING | NAMED CPA               | CERT # | CASE NO | MEETING DATE | ACTION TAKEN | FINE PER COUNT | FINE TOTAL | SHORT DESCRIPTION OF COMPLAINT   |
|-------------|-------------------------|--------|---------|--------------|--------------|----------------|------------|--|
|             | ALEXANDER, CHARLES III  | 2865   | N/A     | 06/10/90     | REVOKED      | N/A            | N/A        | failure to apply for an annual permit to practice  |
|             | FERRISS, W DOUGLAS      | 2039-R | N/A     | 06/10/90     | REVOKED      | N/A            | N/A        | failure to apply for an annual permit to practice  |
|             | BOOKER, LARRY F         | PA 979 | 02R-67  | 01/18/02     | REVOKED      | \$1,000        | \$1,000    | failure to complete the requirements of the peer review program  |
|             | JOHNSON, FRED R         | 2983   | 02-2    | 03/22/02     | REVOKED      | \$500          | \$500      | He agreed to a Consent Order. He used blank checks from a client for his personal use that were to be used to pay quarterly tax payments.  |
|             | PARRISH, KEVIN D        | 7118-R | 01-8    | 03/22/02     | REVOKED      | \$1,000        | \$1,000    | He pled guilty of felony offense Theft of Property in 2nd degree, Class C Felony (violation of Section 13A-8-4 of Code of Alabama).  |
|             | PERKINS, THOMAS G       | 1877   | 02R-62  | 03/22/02     | REVOKED      | \$1,000        | \$1,000    | failure to complete the requirements of the peer review program  |
|             | RHODES, RUSSELL R       | 1880   | 2000-6  | 03/22/02     | REVOKED      | \$1,000        | \$1,000    | forged signature on 5 checks totaling \$325,981.05 to gain unauthorized funds  |
|             | BROWN, TONY EVERETT     | 7340   | 02-9    | 09/20/02     | SUSPENDED    | \$250          | \$250      | He agreed to a Consent Order. He resigned from CDPA on February 16, 2002. However on February 19, 2002 he transferred files containing statements, records, schedules, working papers or memoranda to CDPA clients without CDPA shareholder permission. He also charged a client a fee for accounting services he performed while practicing outside the employment of CDPA. |
|             | VAUGHAN, HOWELL D       | 1747-R | 02-3    | 09/20/02     | SUSPENDED    | \$500          | \$500      | He is also a Tennessee CPA. Tennessee filed a complaint against Mr. Vaughan. Alabama found him in violation of the Rules of Professional Conduct.  |
|             | SAPP, JOSEPH HARRY      | 4766-R | 03R-48  | 01/16/03     | REVOKED      | \$1,000        | \$1,000    | failure to apply for an annual permit to practice  |
|             | SMITH, HARVEY L         | 2029-R | 03R-74  | 01/16/03     | REVOKED      | \$1,000        | \$1,000    | failure to complete the requirements of the peer review program  |
|             | STOCKTON, EDWARD F      | 5353-R | 02-4    | 05/06/03     | REVOKED      | \$500          | \$500      | Agreed to a Consent Agreement. He allegedly rendered an independent auditor's report reflecting an unqualified opinion of the financial condition of the Opelika Housing Authority (OHA) for FYE 6-30-2000.  |
|             | MCKENZIE, TIMOTHY ALLEN | 8073   | 04R-42  | 01/21/04     | REVOKED      | \$1,000        | \$1,000    | failure to apply for an annual permit to practice  |
|             | LIVESAY, KENNETH K      | 3309   | 03-7    | 09/24/04     | REVOKED      | \$1,000        | \$1,000    | Pled guilty of the felony offenses of Conspiracy to Commit Fraud and Securities Fraud, False Books and Records and Forfeiture  |
|             | BRUCE, DONNA M          | 3774   | 04-5    | 01/21/05     | REVOKED      | \$1,000        | \$1,000    | On November 12, 2004, the US District Court, Northern District of Alabama adjudged Ms. Bruce guilty of the felony offenses of Mail Fraud, Money Laundering, and Attempt to Commit Tax Evasion  |
|             | WEST, STEVEN BRADFORD   | 9525-R | 05R-60  | 01/21/05     | REVOKED      | \$1,000        | \$1,000    | failure to apply for an annual permit to practice  |
|             | CREWS, ROBERT JAY       | 3511-R | 05R-76  | 03/25/05     | REVOKED      | \$250          | \$250      | failure to complete the requirements of the peer review program  |
|             | BAKER, KAREN T          | 4902   | 05-6    | 09/16/05     | SUSPENDED    | \$1,000        | \$1,000    | She agreed to a Consent Order by the Board. There was also an order by the SEC against Ms. Baker. There was also a settlement reached between the two. The Commission order that Ms. Baker be denied privilege of appearing or practicing before the Commission as an accountant for one year.   |
|             | BARRY, STEVEN H         | 1948   | 05-5    | 09/16/05     | SUSPENDED    | \$2,000        | \$2,000    | He agreed to a Consent Order by the Board. There was also an order by the SEC against Mr. Barry. There was also a settlement reached between the two. The Commission ordered that Barry be denied privilege of appearing or practicing before the Commission as an accountant for two years  |
|             | WHITE, TIMOTHY D        | 5019   | 03-13   | 11/08/05     | SUSPENDED    | \$250          | \$250      | Mr. White agreed to a Consent Order. Clients gathered all tax documents and turned them over to Mr. White. However, Mr. White failed to complete tax returns in accordance with his engagement.  |
|             | GRAYDON, DAVID H        | 2876   | 06R-63  | 01/20/06     | REVOKED      | \$1,000        | \$1,000    | failure to complete the requirements of the peer review program  |
|             | PAYNE, LAYNA J          | 6468   | 06R-68  | 01/20/06     | REVOKED      | \$1,000        | \$1,000    | failure to complete the requirements of the peer review program  |
|             | STONE, THOMAS LEE JR    | 8275   | 06R-70  | 01/20/06     | REVOKED      | \$1,000        | \$1,000    | failure to complete the requirements of the peer review program  |
|             | SMITH, WESTON L         | 3135   | 03-5    | 03/24/06     | REVOKED      | \$1,000        | \$2,000    | Mr. Smith agreed to a Consent Order. On September 22, 2005, the US District Court, Northern District of Alabama, adjudged Mr. Smith guilty of felony offenses of Conspiracy to Commit Wire Fraud and Securities Fraud, False Certification of Financial Information filed with the SEC, Filing False Reports with the SEC, and Forfeiture                                    |
|             | HAMLET, DENNIS D        | 3363   | 03-12   | 05/08/06     | SUSPENDED    | \$250          | \$250      | Mr. Hamlet agreed to a Consent Order. Mr. Hamlet failed to calculate capital gains income correctly on both Alabama and Federal tax returns which violated the Rules of Professional Conduct.  |
|             | OWENS, WILLIAM T        | 2927   | 03-4    | 05/08/06     | REVOKED      | \$1,000        | \$3,000    | On February 27, 2006, the US District Court, Northern District of Alabama, adjudged Mr. Owens guilty of felony offenses of Conspiracy to Commit Wire Fraud and Securities Fraud, False Certification of Financial Information filed with the SEC, Wire Fraud, and Forfeiture   |
|             | COWART, MARSHALL B      | PA 514 | 07R-90  | 01/26/07     | REVOKED      | \$1,000        | \$1,000    | failed to satisfy the requirements of CPE for FYE 9-30-2005  |
|             | FULLER, BOBBY W         | 3567   | 07R-86  | 03/23/07     | REVOKED      | \$1,000        | \$1,000    | failure to complete the requirements of the peer review program  |
|             | WEBB, NORMAN RONALD     | 8148-R | 07-7    | 05/07/07     | SUSPENDED    | \$100          | \$100      | Mr. Webb agreed to an Informal Settlement agreement for being suspended indefinitely by the IRS.   |

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|-------------|---------------------------|---------|---------|--------------|--------------|----------------|------------|---|
|             | GRACE, PHILLIP CURTIS     | 6138    | 07-12   | 01/25/08     | REVOKED      | \$1,000        | \$2,000    | On May 23, 2007, the US District Court, Northern District of Alabama, adjudged Mr. Grace guilty of felony offense of Obstruction of Criminal Investigation and the misdemeanor offense of Obstruction of Criminal Investigation   |
|             | JONES, PHILLIP G          | PA 99   | 07-11   | 01/25/08     | SUSPENDED    | \$2,000        | \$2,000    | Mr. Jones agreed to a Consent Order. Mr. Jones was suspended by the IRS and commenced on March 7, 2007 for an indefinite period of time. Therefore, the Board has grounds for disciplinary action against Mr. Jones.  |
|             | MCKENZIE, TIMOTHY ALLEN   | 8073    | 08R-66  | 01/25/08     | REVOKED      | \$1,000        | \$1,000    | failure to complete the requirements of the peer review program   |
|             | SNOW, ROBERT H            | 1884    | 08R-68  | 01/25/08     | REVOKED      | \$1,000        | \$1,000    | failed to satisfy the requirements of CPE for FYE 9-30-2006   |
|             | WHITE, DOUGLAS M          | 9390    | 08R-57  | 01/25/08     | REVOKED      | \$1,000        | \$1,000    | failure to apply for an annual permit to practice   |
|             | BOWLIN, DONALD WAYNE      | 1632    | 07-1    | 09/19/08     | REVOKED      | \$500          | \$500      | Mr. Bowlin agreed to a Consent Order. On April 8, 2008, the US District Court, Northern District of Alabama, adjudge Mr. Bowlin guilty of the felony offense of Conspiracy to Bank Fraud  |
|             | AIKIN, KAREN HICKS        | 4920    | 08-4    | 11/10/08     | REVOKED      | \$1,000        | \$4,000    | On July 25, 2008, the US District Court, Southern District of Alabama, adjudged Ms. Aikin guilty of the felony offenses of Bank Fraud and Aggravated Identity Theft   |
|             | PARKER, TIMOTHY B         | 6466    | 08-8    | 11/10/08     | REVOKED      | \$2,000        | \$2,000    | On August 12, 2008, the US District Court, Northern District of Alabama, adjudged Mr. Parker guilty of the felony offense of Possession of Child Pornography  |
|             | COUEY, PAULA ANNE         | 6964    | 09R-16  | 01/23/09     | REVOKED      | \$1,000        | \$1,000    | failure to apply for an annual permit to practice   |
|             | DELL, SCOTT H             | 10627-R | 09R-20  | 01/23/09     | REVOKED      | \$1,000        | \$1,000    | failed to initially apply for an annual permit to practice  |
|             | LOEB, LEWIS RUSSELL       | 3111    | 09R-79  | 01/23/09     | REVOKED      | \$1,000        | \$1,000    | failed to satisfy the requirements of CPE for FYE 9-30-2007   |
|             | SPENCER, BRADELY T        | 4461    | 09R-54  | 01/23/09     | REVOKED      | \$1,000        | \$1,000    | failure to apply for an annual permit to practice   |
|             | SIRMON, JOHN M            | 1355    | 08-7    | 05/11/09     | CENSURED     | \$500          | \$3,000    | Mr. Sirmon ordered a specific client's records to be thrown away or disposed of and consequently failed to furnish the records to the client upon request constitutes a violation of Board rules.   |
|             | HARRIS, MICHAEL JOHN      | 5350    | 08-03   | 09/18/09     | REVOKED      | \$1,000        | \$1,000    | Mr. Harris agreed to a Consent Order. Mr. Harris pled guilty in the Circuit Court of Montgomery County, Alabama to the felony offense of Theft of Property in the 1st Degree.   |
|             | BUSH, ROBERTA JEAN        | 7869    | 10R-92  | 01/22/10     | REVOKED      | \$1,000        | \$3,000    | failed to satisfy the requirements of CPE for FYE 9-30-2008   |
|             | HERRING, SUSAN N          | 4383    | 10R-93  | 01/22/10     | REVOKED      | \$1,000        | \$1,000    | failed to satisfy the requirements of CPE for FYE 9-30-2008   |
|             | SMITHSON, WANDA JOYCE     | 5346-R  | 10-1    | 05/10/10     | REVOKED      | \$1,000        | \$2,000    | She is also a Tennessee CPA. Tennessee State Board of Accountancy revoked her license to practice in Tennessee due to her failure to comply with peer review requirements and failure to comply with licensing requirements. Therefore, Alabama considers that a violation of Alabama's Laws and Rules.   |
|             | WHISENANT, SCOTT A        | 5809    | 10R-91  | 05/10/10     | SUSPENDED    | \$1,000        | \$2,000    | failure to complete the requirements of the peer review program   |
|             | ELDER, MICHAEL PATRICK    | 6308    | 10-6    | 09/17/10     | REVOKED      | \$2,000        | \$2,000    | Mr. Elder agreed to an Informal Settlement agreement. Not sure what the violations were.  |
|             | PETROFSKY, ANDREW DAVID   | 9368    | 10-5    | 09/17/10     | REVOKED      | \$5,000        | \$25,000   | On April 19, 2010, the US District Court, Northern District of Alabama, adjudged Mr. Petrofsky guilty of felony offenses of Wire Fraud and Forged Security. He admitted in a plea agreement that he had stolen \$871,436.00 from 6 investment accounts he managed.  |
|             | MCLAIN, JOHN HAMILTON V   | 7824    | 10-4    | 11/08/10     | REVOKED      | \$5,000        | \$10,000   | On February 11, 2009, the Circuit Court of Madison County, Alabama, adjudged Mr. McLain guilty of two felony count of Enticing a Child  |
|             | MILLS, THOMAS J           | 4488    | 10-16   | 11/08/10     | REVOKED      | \$5,000        | \$20,000   | On August 12, 2010, the US District Court, Middle District of Alabama, adjudged Mr. Mills guilty of two felony counts of Bank Fraud. He admitted in a plea agreement that he had written a \$150,000 check on one of his employer's checking account knowing it was worthless yet deposited the check in another checking account of his employer at a different bank where funds were spent resulting in an overdraft of \$149,699.23. |
|             | AUSTIN, BOB NATHANIEL     | 8163    | 11R-2   | 01/21/11     | REVOKED      | \$1,000        | \$1,000    | failure to apply for an annual permit to practice   |
|             | BOWERS, DAVID A           | 3318    | 11-3    | 01/21/11     | REVOKED      | \$5,000        | \$15,000   | On May 6, 2010, the Circuit Court of Morgan County, Alabama, Mr. Bowers pled guilty of the felony offense of Theft of Property in the 1st Degree.   |
|             | FULLER, BOBBY W           | 3567    | 11R-22  | 01/21/11     | REVOKED      | \$1,000        | \$1,000    | failure to apply for an annual permit to practice   |
|             | LAWRENCE, TRACIE P        | 6149    | 10-20   | 01/21/11     | CENSURED     | \$500          | \$1,500    | Ms. Lawrence failed to return several clients tax records after the clients attempted multiple times to contact her.  |
|             | HALLMARK, JAMES ERIC      | 4839    | 12R-93  | 01/30/12     | REVOKED      | \$2,000        | \$2,000    | failure to complete the requirements of the peer review program   |
|             | SCHMITT, JASON ERIK       | 10678   | 12R-92  | 01/30/12     | REVOKED      | \$2,000        | \$2,000    | failure to complete the requirements of the peer review program   |
|             | DIONNE, DONALD L          | 5273    | 12-3    | 03/23/12     | REVOKED      | \$2,500        | \$10,000   | On November 17, 2011, the US District Court, Northern District of Alabama, Mr. Dionne pled guilty for the felony offense of Bankruptcy Fraud.   |
|             | LAWRENCE, TRACIE P        | 6149    | 12-6    | 09/21/12     | SUSPENDED    | \$2,500        | \$5,000    | Ms. Lawrence was paid to prepare federal tax returns but the IRS stated that they had no record of ever receiving the tax return.   |
|             | BANKS, LAWRENCE SCOTT     | 4995    | 13R-4   | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | BARNES, DOLORES G         | 7506    | 13R-6   | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | BLACKMON, KATHERINE IRENE | 8168    | 13R-86  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | BONAMY, ROBERT DAVID JR   | 6949    | 13R-9   | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |

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|             | BROCATO, FRANK VINCENT III     | 9573    | 13R-11  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | BURKS, R DAWN                  | 4667    | 13R-12  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | BURNS, JOHN EDWIN              | 8429-R  | 13R-13  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | CHING, JAMES MICHAEL           | 8726    | 13R-14  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | COX, WILLIAM E                 | 3088    | 13R-16  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | CRAWFORD, EDWARD CRAIG         | 9326    | 13R-17  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | CUTLER, DANE W                 | 2036    | 13R-18  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | CUTTER, HARVEY F               | 1975    | 13R-97  | 01/28/13     | REVOKED      | \$5,000        | \$10,000   | failure to complete the requirements of the peer review program  |
|             | DAVIS, MARCUS A                | 3369-R  | 13R-20  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | ELLISON, KELLON KNIGHT         | 6217    | 13R-26  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | ELLISON, KELLON KNIGHT         | 6217    | 13R-86  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual firm permit   |
|             | HALL, WILLIAM PERRY            | 4726    | 13R-34  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | HARRIS, DAVID A                | 3742    | 13R-37  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | HENDERSON, PAMELA F            | 4953    | 13R-39  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | HINSON, MICHAEL V              | 2969    | 13R-41  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | HOLDER, DONNIE                 | 1486    | 13R-95  | 01/28/13     | REVOKED      | \$2,000        | \$4,000    | failure to complete the requirements of the peer review program  |
|             | KING, CYNTHIA M                | 5068    | 13R-48  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | LAWRENCE, TRACIE P             | 6149    | 12-9    | 01/28/13     | REVOKED      | \$1,000        | \$3,000    | Ms. Lawrence agreed to prepare tax returns for a client. Because of the imminent tax deadline (4-17-12), it was agreed that an extension should be filed. Shortly after the deadline passed (4-23-12), the client attempted to contact Ms. Lawrence numerous times so she would either complete the tax filings or return the documents provided. Since no direct contact was made with Ms. Lawrence, on 7-5-12 the client filed a small claim with their city circuit court to get his records back. On 9-11-12, a complaint with the Board was filed by the client, within days (11-15-12), the client received his records from Ms. Lawrence. |
|             | MCKENZIE, ANDREA ALMAN         | 8709    | 13R-53  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | MERRILLE, JEFF JAMES           | 11266   | 13R-54  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | MICKLER, NATALIE LYNN          | 6010    | 13R-55  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | MILLER, CHRISTOPHER L          | 3279    | 13R-99  | 01/28/13     | REVOKED      | \$2,000        | \$4,000    | failure to complete the requirements of the peer review program  |
|             | MUSE, LORI ANN                 | 6144    | 13R-57  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | OKEKE-EKPE, CHUKWUMA A         | 3130-R  | 13R-58  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | PARSON, KRISTIN EILEEN         | 8583    | 13R-59  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | PARSON, THOMAS STEWART         | 2195    | 13R-60  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | PATEL, RADHIKA ARVIND          | 11443   | 13R-62  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | PERALTA, KRISTY DEL SIGNORE    | 8499    | 13R-63  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | RYAN, ADAM JOHN                | 10168   | 13R-65  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | SANDERS, DEWEY N               | 3781    | 13R-67  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | SHINAS, STACEY MICHELE         | 7103-R  | 13R-70  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | SMILEY, JANETTE DIANNE         | 10836-R | 13R-72  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | STINSON, NICHOLAS S            | 3102    | 13R-74  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | TAL, BARUCH                    | 10697   | 13R-75  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | TILLEY, PAMELA DAVIS           | 4342    | 13R-79  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | TRIEFENBACH, JEREMY T          | 9959-R  | 13R-80  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | WILLIAMS, KERRY MCKENNELLY     | 7279    | 13R-82  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | ZHOU, WENYAN                   | 8822    | 13R-84  | 01/28/13     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | DEAL, JON HARVEY               | 3002    | 13-2    | 03/22/13     | REVOKED      | \$1,000        | \$4,000    | Agreed to a Consent Order. On August 29, 2012, in the US District Court, Middle District of Alabama, Mr. Deal pled guilty to Manipulative and Deceptive Devices (Securities Fraud).  |
|             | ADAMS-ROSSIGNOL, CAROLYN HELEN | 11345   | 14R-72  | 01/31/14     | REVOKED      | \$2,000        | \$2,000    | failed to satisfy the requirements of CPE for FYE 9-30-2012  |
|             | BELL, TIMOTHY SCOTT            | 5277    | 14R-2   | 01/31/14     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | DUMAS, KELLI MCARN             | 10081   | 14R-11  | 01/31/14     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | FUERST, DAVID JOHN             | 8506    | 14R-13  | 01/31/14     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | GLENN, MICHAEL SHAWN           | 7823    | 14R-15  | 01/31/14     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | GRESHAM, BLAIRE ROSS           | 11437   | 14R-17  | 01/31/14     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | HILL, BRANDON STEPHEN          | 10325-R | 14R-19  | 01/31/14     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | HILL, RENARD                   | 6723    | 14R-20  | 01/31/14     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | HIVNER, JAMES M                | 4822    | 14R-21  | 01/31/14     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | IRONS, STEPHEN JAY             | 8891    | 14R-24  | 01/31/14     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | JENNINGS, JOSEPH DALE          | 11282-R | 14R-28  | 01/31/14     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | RILEY, DAVID EARLE             | 3726    | 14R-39  | 01/31/14     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | ROGERS, DAVID R                | 5265    | 14R-40  | 01/31/14     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |

**ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY**  
BOARD ACTIONS as of 5/3/2024

| NEW LISTING | NAMED CPA                   | CERT #  | CASE NO | MEETING DATE | ACTION TAKEN | FINE PER COUNT | FINE TOTAL | SHORT DESCRIPTION OF COMPLAINT  |
|-------------|-----------------------------|---------|---------|--------------|--------------|----------------|------------|---|
|             | SCHUTZ, AMY BOTTOMS         | 9341    | 14R-42  | 01/31/14     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | SCHWARZ, JAY R              | 3530    | 14R-43  | 01/31/14     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | SHIRAH, R SCOTT             | 5744    | 14R-44  | 01/31/14     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | SLAY, S JAMES JR            | 1097    | 14R-45  | 01/31/14     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | SLAY, S JAMES JR            | 1097    | 14R-61  | 01/31/14     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual firm permit  |
|             | SMITH, BRIAN WILLIAM        | 10546-R | 14R-46  | 01/31/14     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | STANTON, ALAN L             | 6310    | 14R-48  | 01/31/14     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | STRICKLAND, CAROL LOUISE    | 11343-R | 14R-51  | 01/31/14     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | THACKER, KENNETH TROY       | 7659-R  | 14R-53  | 01/31/14     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | TRAMMELL, PATRICK B         | 5014    | 14R-55  | 01/31/14     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | ELLISON, KELLON KNIGHT      | 6217    | 14-3    | 09/19/14     | REVOKED      | \$500          | \$500      | Agreed to a Consent Order. Ms. Ellison failed to file withholding and income federal and state tax returns and failed to return the records she received when asked by the client. She was suffering from both physical and mental health problems prior to and during the time Ms. Ellison was involved with the engagement. |
|             | BEASLEY, H A JR             | 7848-R  | 15R-4   | 01/23/15     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | FALLON, KATHRYN ANN         | 8965    | 15R-15  | 01/23/15     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | HOOPER, FRAN C              | 2624    | 15R-21  | 01/23/15     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | INGRAM, JOHN E              | 790     | 15R-63  | 01/23/15     | REVOKED      | \$2,000        | \$2,000    | failure to complete the requirements of the peer review program   |
|             | KING, JAMES WILLIAM         | 7014    | 15R-24  | 01/23/15     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | ROBERTS, ELIZABETH G        | 4083    | 15R-37  | 01/23/15     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | TAYLOR, JODI ELAN           | 7435    | 15R-42  | 01/23/15     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | THOMPSON, R BRYAN           | 4000    | 15R-43  | 01/23/15     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | THOMPSON, R BRYAN           | 4000    | 15R-58  | 01/23/15     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual firm permit  |
|             | TOLOMEO, BECKY ANN          | 8662    | 15R-44  | 01/23/15     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | WATTERSON, KATHRYN MARGARET | 8588-R  | 15R-48  | 01/23/15     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | WEST, ELWOOD LADON JR       | 9389    | 15R-50  | 01/23/15     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | YOUNG, ABNER BENJAMIN       | 11879   | 15R-59  | 01/23/15     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual firm permit  |
|             | BROGDON, ROBERT R           | 1716    | 15R-69  | 05/08/15     | REVOKED      | \$2,000        | \$2,000    | failure to complete the requirements of the peer review program   |
|             | CORBIN, JAMES H             | 783     | 15R-64  | 05/08/15     | REVOKED      | \$2,000        | \$2,000    | failure to complete the requirements of the peer review program   |
|             | PATRICK, IRA H              | 2252    | 15R-61  | 05/08/15     | REVOKED      | \$2,000        | \$2,000    | failure to complete the requirements of the peer review program   |
|             | WALL, PEGGY R               | 6264    | 15R-67  | 05/08/15     | REVOKED      | \$2,000        | \$2,000    | failure to complete the requirements of the peer review program   |
|             | WILLIAMS, GREGORY G         | 3531    | 15PR-15 | 09/18/15     | REVOKED      | \$2,000        | \$2,000    | Prepared limited scope Employee Benefit Plan (EBP) audits. However, Mr. Williams failed to complete the requirements for the Peer Review Program.   |
|             | WEBB, ROBERT ASHLEY         | 3181    | 15-3    | 11/06/15     | REVOKED      | \$2,000        | \$2,000    | Mr. Webb completed an audit report that reflected lack of due professional care.  |
|             | BLANKENSHIP, WILLIAM        | 425     | 16CPE-1 | 01/22/16     | REVOKED      | \$2,000        | \$2,000    | failed to satisfy the requirements of CPE for FYE 9-30-2014   |
|             | COSTANZO, FRANK J           | 234     | 16D-14  | 01/22/16     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | COTTON, MARK TIMOTHY        | 7671-R  | 16D-15  | 01/22/16     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | CRIMALDI, MATTHEW CHAD      | 9021    | 16D-16  | 01/22/16     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | DAVIS, BRADLEY TODD         | 10421   | 16D-17  | 01/22/16     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | DAVIS, ROBERT JR            | 6971    | 16CPE-2 | 01/22/16     | REVOKED      | \$2,000        | \$2,000    | failed to satisfy the requirements of CPE for FYE 9-30-2014   |
|             | DAYTON, VAUGHN ERIC         | 9912    | 16D-19  | 01/22/16     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | ELLISON, KELLON KNIGHT      | 6217    | 16D-26  | 01/22/16     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | HALFHILL, PATRICK M         | 10263-R | 16D-32  | 01/22/16     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | HINSON, THOMAS L            | 1254    | 16PR-4  | 01/22/16     | REVOKED      | \$2,000        | \$2,000    | Failure to complete the requirements of the peer review program   |
|             | JENKINS, FRANK A            | 1731-R  | 16PR-3  | 01/22/16     | REVOKED      | \$2,000        | \$2,000    | Failure to complete the requirements of the peer review program   |
|             | LADNER, WARREN PHILLIP      | 11932-R | 16D-40  | 01/22/16     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | LEE, JEFFREY GLENN          | 4281    | 16D-45  | 01/22/16     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | MCNAB, F MITCH              | 3946    | 16D-48  | 01/22/16     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | MIDDLETON, F WESLEY         | 7038    | 16D-49  | 01/22/16     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | MIDKIFF, BRIAN RICHARD      | 6927    | 16D-51  | 01/22/16     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | MILLER, MANDY TUCKER        | 8769    | 16D-52  | 01/22/16     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | MULLEN, MICHAEL VERNON      | 7589    | 16D-55  | 01/22/16     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | PRICE, TIMOTHY NEIL         | 6117-R  | 16D-60  | 01/22/16     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | STRIPLIN, RHONDA I          | 8842-R  | 16D-72  | 01/22/16     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | STRIPLIN, RHONDA I          | 8845-R  | 16DF-5  | 01/22/16     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual firm permit  |
|             | SUNDAY, JOHN TAYLOR         | 12021   | 16D-73  | 01/22/16     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | WATTS, ALAINA NICOLE        | 12108-R | 16D-80  | 01/22/16     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | WHITE, MARIA S              | 4587    | 16D-81  | 01/22/16     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | WHITMORE, DEBORAH H         | 1609    | 16D-82  | 01/22/16     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | WILLIAMS, JAMES R           | 5020    | 16D-84  | 01/22/16     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |

**ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY**  
BOARD ACTIONS as of 5/3/2024

| NEW LISTING | NAMED CPA                 | CERT # | CASE NO | MEETING DATE | ACTION TAKEN | FINE PER COUNT | FINE TOTAL | SHORT DESCRIPTION OF COMPLAINT   |
|-------------|---------------------------|--------|---------|--------------|--------------|----------------|------------|--|
|             | YOUNGBERG, JENNIFER MARIE | 12122  | 16D-86  | 01/22/16     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | BLACK, JOHN WAYNE JR      | 9318   | 15-12   | 03/09/16     | REVOKED      | \$3,000        | \$9,000    | While in his capacity as Treasurer of the Tuscaloosa Chapter of the ASCPA, Mr. Black used chapter funds for personal expenses.   |
|             | COLLINS, GARY GENE        | 12586  | 15-9    | 03/09/16     | REVOKED      | \$500          | \$500      | After a joint criminal investigation between the US Treasury Inspector General for Tax Administration (TIGTA) and the Internal Revenue Service Criminal Investigation, Mr. Collins was sentenced in US District Court, Northern District of Alabama, to 3 years of probation, \$12,908.94 in restitution and \$200 special assessment. Mr. Collins pled guilty to Conspiracy to File False Tax Returns & Aiding and Abetting Wire Fraud.                                 |
|             | MOLLIKA, TERRI M          | 5155   | 16-3    | 03/09/16     | REVOKED      | \$2,000        | \$4,000    | On October 15, 2015, the US District Court, Northern District of Alabama, adjudged Ms. Mollica guilty of felony count of Unlawful Use of Communication Facility.   |
|             | ADAMS, REBECCA LEA        | 8675   | 16-5    | 09/16/16     | CENSURED     | \$3,000        | \$3,000    | Ms. Adams agreed to a Consent Agreement. Ms. Adams pled no contest in the Circuit Court of the Second Judicial Circuit in and for Leon County, Florida to an offense in violation of the State of Florida Statute.   |
|             | BELL, JAMES ALAN          | 6946   | 16-11   | 09/16/16     | CENSURED     | \$1,000        | \$5,000    | Mr. Bell agreed to a Consent Agreement. Mr. Bell undertook to prepare for a client an audit report for year ending December 31, 2011 for submission to the US DOL. The audit report was inadequate in that it reflected a lack of professional competence, care, planning and supervision, sufficient data and compliance required of a CPA. Mr. Bell entered into a Settlement Agreement between the Professional Ethics Committee of the AICPA and the ASCPA.          |
|             | CAUSEY, DONALD W          | 1586   | 16-8    | 09/16/16     | CENSURED     | \$1,000        | \$6,000    | Mr. Causey agreed to a Consent Agreement. Mr. Causey undertook to prepare for a client an audit report for year ending December 31, 2011 for submission to the US DOL. The audit report was inadequate in that it reflected a lack of professional competence, care, planning and supervision, sufficient data and compliance required of a CPA. Mr. Causey entered into a Settlement Agreement between the Professional Ethics Committee of the AICPA and the ASCPA.    |
|             | CHESNUT, DAVID M          | 5518   | 16-7    | 09/16/16     | CENSURED     | \$1,000        | \$5,000    | Mr. Chesnut agreed to a Consent Agreement. Mr. Chesnut undertook to prepare for a client an audit report for year ending December 31, 2011 for submission to the US DOL. The audit report was inadequate in that it reflected a lack of professional competence, care, planning and supervision, sufficient data and compliance required of a CPA. Mr. Chesnut entered into a Settlement Agreement between the Professional Ethics Committee of the AICPA and the ASCPA. |
|             | POOLE, ROBERT Q           | 3064   | 16-23   | 09/16/16     | CENSURED     | \$1,000        | \$2,000    | Mr. Poole agreed to a Consent Agreement. Mr. Poole undertook to prepare for a client an audit report for year ending December 31, 2010 for submission to the US DOL. The audit report was inadequate in that it reflected a lack of professional competence, care, planning and supervision, sufficient data and compliance required of a CPA. Mr. Poole entered into a Settlement Agreement between the Professional Ethics Committee of the AICPA and the ASCPA.       |
|             | WORRELL, MICHAEL B        | 1610   | 16-9    | 09/16/16     | CENSURED     | \$1,000        | \$5,000    | Mr. Worrell agreed to a Consent Agreement. Mr. Worrell undertook to prepare for a client an audit report for year ending December 31, 2010 for submission to the US DOL. The audit report was inadequate in that it reflected a lack of professional competence, care, planning and supervision, sufficient data and compliance required of a CPA. Mr. Worrell entered into a Settlement Agreement between the Professional Ethics Committee of the AICPA and the ASCPA. |
|             | HUDSON, ROBERT T          | 2139   | 16-6    | 11/16/16     | CENSURED     | \$1,000        | \$6,000    | Mr. Hudson agreed to a Consent Agreement. Mr. Hudson undertook to prepare for a client an audit report for year ending December 31, 2011 for submission to the US DOL. The audit report was inadequate in that it reflected a lack of professional competence, care, planning and supervision, sufficient data and compliance required of a CPA. Mr. Hudson entered into a Settlement Agreement between the Professional Ethics Committee of the AICPA and the ASCPA.    |
|             | TURNER, HAIDEN W          | 2423   | 16-26   | 11/16/16     | REVOKED      | \$5,000        | \$5,000    | Mr. Turner agreed to a Consent Agreement. Mr. Turner pled guilty in the Second District Court of Dallas County, Texas to three charges in violation of the State of Texas Statute. The Texas State Board of Public Accountancy ratified and adopted and Agreed Consent Order with Mr. Turner that revoked his Texas certificate. The Alabama Board has cause for distillery action based on the Texas case.  |
|             | BRIDGES, JAMES ERNEST     | 7136-R | 17D-5   | 01/13/17     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | COOK, SHANNON GARRETT     | 10475  | 17D-8   | 01/13/17     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | CRISSON, R DWIGHT         | 1695   | 17PR-4  | 01/13/17     | REVOKED      | \$5,000        | \$2,000    | Failure to complete the requirements of the peer review program  |
|             | FARR, SHANNON WELCH       | 6022   | 17D-12  | 01/13/17     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |
|             | FASSINA, WENDI ORAZINE    | 10558  | 17D-13  | 01/13/17     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice  |

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| NEW LISTING | NAMED CPA                    | CERT #  | CASE NO | MEETING DATE | ACTION TAKEN | FINE PER COUNT | FINE TOTAL | SHORT DESCRIPTION OF COMPLAINT  |
|-------------|------------------------------|---------|---------|--------------|--------------|----------------|------------|---|
|             | FROST, FORREST W             | 1457    | 17PR-6  | 01/13/17     | REVOKED      | \$5,000        | \$4,000    | Failure to complete the requirements of the peer review program   |
|             | JOHNSON, SHAKENYA SIRMANS    | 11107   | 17D-21  | 01/13/17     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | MCKINNEY, GAVIN GLEN         | 12684-R | 17D-33  | 01/13/17     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | MOORE, ROGER D               | 856     | 17D-34  | 01/13/17     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice / DECEASED 11.30.2020   |
|             | MOORE, ROGER D               | 856     | 17DF-2  | 01/13/17     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual firm permit / DECEASED 11.30.2020  |
|             | PHELPS, ROBERT E             | 7403    | 17D-39  | 01/13/17     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | PUCKETT, ELIZABETH MITCHELL  | 8687-R  | 17D-41  | 01/13/17     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | SAHAGUN, MELISSA PARR        | 8089    | 17D-44  | 01/13/17     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | SEYMOUR, MARILYN DENT        | 5603-R  | 17D-46  | 01/13/17     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | SHANNON, ROGER D             | 4543    | 17D-47  | 01/13/17     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | SIMON, HOLLI H               | 7732    | 17D-48  | 01/13/17     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | SMITH, ULYSSES JAMES         | 5322    | 17D-52  | 01/13/17     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | STAPP, WILLIAM B             | 3022    | 17PR-2  | 01/13/17     | REVOKED      | \$5,000        | \$5,000    | Failure to complete the requirements of the peer review program   |
|             | WALKER, JOHN PHILLIPS        | 6826    | 17D-57  | 01/13/17     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | WARD, MICHAEL HYGH           | 4965-R  | 17D-58  | 01/13/17     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | WEATHERLY, AUSTEN BOWEN      | 12089   | 17D-60  | 01/13/17     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | WINKLEMAN, DENNIS KEITH      | 8297    | 17D-63  | 01/13/17     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | DOWNEY, STEVEN T             | 3038-R  | 17-9    | 05/12/17     | REVOKED      |                | \$500      | Securities and Exchange Commission instituted public administrative and cease-and-desist proceedings, denying the privilege of appearing before the Commission to practice.   |
|             | KING, W THOMAS               | 1064    | 17-6    | 05/12/17     | CENSURED     |                | \$5,000    | Mr. King agreed to a Consent Agreement. Mr. King undertook to prepare for a client an audit report for year ending December 31, 2011 for submission to the US DOL. The audit report was inadequate in that it reflected a lack of professional competence, care, planning and supervision, sufficient data and compliance required of a CPA. Mr. King entered into a Settlement Agreement between the Professional Ethics Committee of the AICPA and the ASCPA. |
|             | BOWEN, JAMES BEN             | 4460    | 17-15   | 09/18/17     | REVOKED      |                | \$9,000    | Operated a CPA firm and held out as a CPA while in inactive status with no permit to practice.  |
|             | MCCLESKEY, JUSTIN HEATH      | 7922    | 17-14   | 09/18/17     | REVOKED      |                | \$2,000    | Prepared a compilation that reflected a lack of due professional care, lack of sufficient relevant data obtained, lack of planning and a lack of compliance with GAAP.  |
|             | ABDULLAH, MUHAMMAD IBN       | 9769    | 17CPE-3 | 11/15/17     | CENSURED     | \$500          | \$1,500    | failure of CPE audit 2 out of 3 years   |
|             | BOZEMAN, KATHERINE FRAZER    | 5873-R  | 17CPE-4 | 11/15/17     | CENSURED     | \$500          | \$1,500    | failure of CPE audit 2 out of 3 years   |
|             | KUBINA, JIMMY C              | 1979    | 17-1    | 11/15/17     | N/A          | \$1,000        | \$1,000    | failure to provide peer reviewer with EBP audit in sample   |
|             | MYERS, KARA WREN             | 8426    | 17-18   | 11/15/17     | REVOKED      | \$5,000        | \$5,000    | felony - theft of property first degree (State)   |
|             | WAKEFIELD, STEVEN R          | 5126    | 17-19   | 11/15/17     | REVOKED      | \$5,000        | \$10,000   | felony - bank fraud (Federal)   |
|             | ALLEN, REENA J               | 7401    | 18D-2   | 01/19/18     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | BRYANT, CHARLES A            | 4724    | 18D-11  | 01/19/18     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | CASH, ANDREW LEACH           | 11931-R | 18D-14  | 01/19/18     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | DISMUKES, JIMMY WAYNE        | 6524    | 18D-20  | 01/19/18     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | ELLIS, JESSE S               | 3648    | 16-24   | 01/19/18     | REVOKED      | \$5,000        | \$5,000    | Consent Agreement (revised on 9/18/18) - 2 felony counts, rest of \$5.1m, consent and flat fee of \$5k  |
|             | HENDERSON, RICHARD A         | 3539    | 17-24   | 01/19/18     | REVOKED      | \$5,000        | \$5,000    | Consent Agreement - 2 felony counts, rest of \$5.1m, consent and flat fee of \$5k   |
|             | HESTER, SHEILA WILLIAMS      | 6300    | 18D-32  | 01/19/18     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | JUNG, TAE SOO                | 12393-R | 18D-38  | 01/19/18     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | KIRKPATRICK, CHARLES RUSSELL | 8601-R  | 17CPE-5 | 01/19/18     | REVOKED      | \$2,000        | \$6,000    | CPE audit failure, twice in 3 years, no documentation and no attempt to correct   |
|             | MACDONALD, NICHOLAS LAMAR    | 6306-R  | 18D-50  | 01/19/18     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | MYERS, PATRICK JAY           | 10669   | 18D-56  | 01/19/18     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | NOYES, MICHAEL V             | 2148    | 17-20   | 01/19/18     | REVOKED      | \$3,000        | \$15,000   | misrepresenting firm engagements to be removed from PR and inadequate audit report  |
|             | PITRE, JULIA PIKE            | 4170-R  | 18D-61  | 01/19/18     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | SCHROLL, EMILY PICKETT       | 12664-R | 18D-71  | 01/19/18     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | TERRELL, MARY ELIZABETH      | 11024-R | 18D-78  | 01/19/18     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | TURNBOW, DONALD E            | 6823    | 17-21   | 01/19/18     | REVOKED      | \$6,000        | \$6,000    | not releasing client records, fine contingent upon releasing client records / RECORDS RETURNED \$6000 FINE NOT REQUIRED   |
|             | WILDER, KENNETH E            | PA383   | 17-25   | 01/19/18     | REVOKED      | \$2,000        | \$6,000    | misrepresenting firm engagements, not enrolling in PR, inadequate compilations  |
|             | BOOHAKER, LEO JOSEPH         | 4930    | 18-3    | 03/23/18     | REVOKED      | \$2,000        | \$2,000    | Actively practicing with an inactive license  |

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| NEW LISTING | NAMED CPA                                    | CERT #       | CASE NO           | MEETING DATE | ACTION TAKEN | FINE PER COUNT | FINE TOTAL | SHORT DESCRIPTION OF COMPLAINT  |
|-------------|--|--------------|-------------------|--------------|--------------|----------------|------------|---|
|             | ELLIS, JESSE S                               | 3648         | 16-24             | 09/18/18     | REVOKED      | \$5,000        | \$5,000    | Consent Agreement, REVISED (original on 1/19/18) - 2 felony counts, rest of \$5.1m, consent and flat fee of \$5k  |
|             | HALLMARK, MICHELLE WEAVER                    | 9195         | 18-12             | 09/18/18     | REVOKED      | \$2,000        | \$6,000    | Not completing CPE while under agreement. Agreement cleared a S&C where a hearing was set for Jan 2018  |
|             | HONEYCUTT, CLAUDE BURTON JR                  | 6575         | 18CPE-4           | 09/18/18     | CENSURED     | \$1,500        | \$1,500    | Consent Agreement - failure of CPE audit 2 out of 3 years   |
|             | MCCRACKEN, KRISTIN RETZKE                    | 10757-R      | 17-22             | 09/18/18     | REVOKED      | \$5,000        | \$5,000    | Consent Agreement - Arrested and charged with theft. Paid \$87,594.96 in restitution. Agreed to consent of revocation and a fine of \$5,000.  |
|             | MINOR, EDWYNA W                              | 1873         | 18-10             | 09/18/18     | N/A          | \$2,000        | \$2,000    | Practicing public accountancy while inactive  |
|             | WATSON, ROGER ELDON                          | 7276         | 18-18             | 09/18/18     | CENSURED     | \$1,000        | \$1,000    | Consent Agreement - Did not report EBP audit to Peer Review Team Captain  |
|             | WILSON, ELIZABETH A                          | 3593         | 18CPE-1           | 09/18/18     | CENSURED     | \$1,500        | \$1,500    | Consent Agreement - failure of CPE audit 2 out of 3 years   |
|             | ANKERSON, TABITHA JOY                        | 12228        | 18CPE-6           | 11/15/18     | N/A          |                | \$2,000    | failed initial CPE audit - fraudulent reporting   |
|             | CADE, ADOLPHE CATLIN IV                      | 2923         | 18-20             | 11/15/18     | REVOKED      |                | \$5,000    | Consent Agreement - Pre-Trial diversion agreement in federal court - insider trading  |
|             | CADE, RUBY E                                 | 4252         | 18CPE-7           | 11/15/18     | CENSURED     |                | \$1,500    | failure of CPE audit 2 out of 3 years   |
|             | COLLIER, JAMES EDWARD                        | 3603         | 18CPE-5           | 11/15/18     | N/A          |                | \$2,000    | failed initial CPE audit - fraudulent reporting   |
|             | COOKE, SHANNON GARRETT                       | 10475        | 18-14             | 11/15/18     | REVOKED      |                | \$3,000    | Consent Agreement - Performing attest engagements without a firm permit and not enrolled in peer review   |
|             | DICKINSON, PAUL RICHARD                      | 8576-R       | 18CPE-3           | 11/15/18     | N/A          |                | \$2,000    | failed initial CPE audit - fraudulent reporting   |
|             | LARSON, LISA DANIELS                         | 5435         | 18CPE-2           | 11/15/18     | CENSURED     |                | \$2,000    | failed initial CPE audit - fraudulent reporting   |
|             | MILLER, STEPHEN DAVID                        | 8386         | 18CPE-8           | 11/15/18     | REVOKED      |                | \$2,000    | failed initial CPE audit - fraudulent reporting   |
|             | ANDREWS, TIMOTHY HEATH                       | 9960         | 19D-1             | 01/18/19     | REVOKED      |                | \$2,000    | failure to apply for an annual permit to practice   |
|             | CRENSHAW, GILBERT LLOYD                      | 8342         | 18-5              | 01/18/19     | CENSURED     |                | \$1,000    | Consent Agreement. DOL audit issues - The audit report was inadequate in that it reflected a lack of due professional care, lack of compliance with accounting and auditing principles, and a lack of compliance with GAAP.                   |
|             | CUTTER, HARVEY F                             | 1975         | 19PR-4            | 01/18/19     | REVOKED      |                | \$2,000    | Failure to complete the requirements of the peer review program   |
|             | DRESSER, COLLEEN S                           | 4486         | 19D-16            | 01/18/19     | REVOKED      |                | \$2,000    | failure to apply for an annual permit to practice   |
|             | ELLERBE, IESHA DENISE                        | 12159-R      | 19D-18            | 01/18/19     | REVOKED      |                | \$2,000    | failure to apply for an annual permit to practice   |
|             | HARMON, CLAYTON ALLEN                        | 12407        | 19-2              | 01/18/19     | REVOKED      |                | \$5,000    | Misappropriated \$14, 674 from a not-for-profit.  |
|             | MITCHELL, ESTELLE C                          | N045         | 19D-76            | 01/18/19     | REVOKED      |                | \$2,000    | failure to apply for an annual permit to practice   |
|             | POWEL, BEN F                                 | 1947         | 19D-54            | 01/18/19     | REVOKED      |                | \$2,000    | failure to apply for an annual permit to practice   |
|             | VIGNEAULT, JULIA ANNE                        | 10949        | 19D-72            | 01/18/19     | REVOKED      |                | \$2,000    | failure to apply for an annual permit to practice   |
|             | GABLE, PHILIP E                              | 2439         | 19PR-2            | 05/10/19     | REVOKED      |                | \$4,000    | Failure to complete the requirements of the peer review program   |
|             | KERSTIENS, CAROL MORRISON                    | 7106         | 19PR-9            | 05/10/19     | REVOKED      |                | \$4,000    | Failure to complete the requirements of the peer review program   |
|             | MORRISON, THOMAS L                           | 1094         | 19PR-1            | 05/10/19     | SUSPENDED    |                | \$2,000    | Failure to complete the requirements of the peer review program   |
|             | ANYANWU, DANIEL O                            | 4925         | 19-7              | 07/18/19     | CENSURED     |                | \$4,000    | Consent Agreeemnt - Prepared a compilation that reflected a lack of due professional care, lack of sufficient relevant data obtained, lack of planning and a lack of compliance with GAAP.  |
|             | CLEMENTS, CANDACE MCMILLIN                   | 7234         | 19D-82            | 07/18/19     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | FIELDS, JEFFREY MCKAY                        | 9030         | 19D-94            | 07/18/19     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | GAUNT, CHRISTOPHER JOHN                      | 11905-R      | 19D-98            | 07/18/19     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | GIBSON, WILLIAM B / WILLIAMS B GIBSON CPA PC | 3463 / F848  | 19D-99 / 19DF-21  | 07/18/19     | REVOKED      | \$2,000        | \$4,000    | failure to apply for an annual permit to practice for individual and firm   |
|             | GREER, VIDMER / VIDMER GREER CPA LLC         | 7508 / F1443 | 19D-100 / 19DF-11 | 07/18/19     | REVOKED      | \$2,000        | \$4,000    | failure to apply for an annual permit to practice for individual and firm   |
|             | HERRING, MARCUS BARTHOLOMEW                  | 6889         | 19D-101           | 07/18/19     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | HIETTER, MICHAEL VAL                         | 11096-R      | 19D-102           | 07/18/19     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | LARSON, ERIC E                               | 4861         | 19D-111           | 07/18/19     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | LEUNG, YING                                  | 9526         | 19D-113           | 07/18/19     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | MAREK, TRENT COLLIN                          | 6859         | 19D-114           | 07/18/19     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | MARTIN, JOSEPH PATRICK                       | 11409-R      | 19D-115           | 07/18/19     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | NICHOLS, RANDELL G                           | 3763         | 18-22/18-24       | 07/18/19     | REVOKED      |                | \$5,000    | Consent Agreement - Prepared 35 compilations that reflected a lack of due professional care, lack of sufficient relevant data obtained, lack of planning and a lack of compliance with GAAP, and was not enrolled in the Peer review program. |
|             | PERSONS, JAMES RUSSELL II                    | 7996-R       | 19D-119           | 07/18/19     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | PRINE, WENDOLYN DAVETTE                      | 8405         | 19D-121           | 07/18/19     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | RODDEN, JERROD CASEY                         | 13005-R      | 19D-127           | 07/18/19     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | SHORT, BRIAN GARRETT                         | 12296        | 19D-128           | 07/18/19     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | SPEEGLE, JONATHAN PAUL                       | 12820        | 19D-134           | 07/18/19     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |

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|-------------|--|---------------|-----------------|--------------|--------------|----------------|------------|---|
|             | STROBEL, CAROLINE D                        | 2446          | 19D-135         | 07/18/19     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | TOBIAS, KENNETH IRVIN JR                   | 7780          | 19D-140         | 07/18/19     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | TOTH, KEVIN OSCAR                          | 12525-R       | 19D-141         | 07/18/19     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | UNDERWOOD, MACAROY                         | 3949          | 18-19           | 07/18/19     | CENSURED     |                | \$4,000    | Consent Agreement - Prepared an audit that reflected a lack of due professional care, lack of sufficient relevant data obtained, lack of planning and a lack of compliance with GASB standards and misrepresented the audits completed by his firm to a town council. |
|             | WAGNER, RACHEL ANN                         | 12966         | 19D-143         | 07/18/19     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | WANDER, LINDA J                            | 3522-R        | 19D-145         | 07/18/19     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | WHEELER, JOSEPH / EASTERN SHORE ACCOUNTING | 10251 / F2539 | 19DF-18         | 07/18/19     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice for firm  |
|             | WILSON, STEWART T                          | 10260-R       | 19D-149         | 07/18/19     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | WRIGHT, ANESSA BROWN                       | 7983          | 19D-150         | 07/18/19     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice   |
|             | BEESON, AUBREY DOUGLAS                     | 11062         | 19CPE-15        | 09/20/19     | N/A          | \$2,000        | \$2,000    | failure to fully comply with CPE attendance and/or reporting requirements   |
|             | BIGGERS, JANIS R                           | 4098-R        | 19CPE-7         | 09/20/19     | N/A          | \$2,000        | \$2,000    | failure to fully comply with CPE attendance and/or reporting requirements   |
|             | BROGDON, ROBERT R                          | 1716          | 19CPE-12        | 09/20/19     | N/A          | \$2,000        | \$2,000    | failure to fully comply with CPE attendance and/or reporting requirements   |
|             | CARWIE, LEA SWEENEY                        | 9950-R        | 19CPE-3         | 09/20/19     | CENSURED     | \$2,000        | \$2,000    | failure to fully comply with CPE attendance and/or reporting requirements   |
|             | COOKE, ALISON LEAH                         | 10076         | 19CPE-11        | 09/20/19     | N/A          | \$2,000        | \$2,000    | failure to fully comply with CPE attendance and/or reporting requirements   |
|             | CORNEJO, COBA SUSAN                        | 10926         | 19CPE-4         | 09/20/19     | N/A          | \$2,000        | \$2,000    | failure to fully comply with CPE attendance and/or reporting requirements   |
|             | CRAWFORD, LACY SHIRELLE HOLLADAY           | 12402         | 19CPE-17        | 09/20/19     | N/A          | \$300          | \$300      | failure to fully comply with CPE attendance and/or reporting requirements   |
|             | EDWARDS, NATHAN ALAN                       | 12330-R       | 19CPE-16        | 09/20/19     | N/A          | \$2,000        | \$2,000    | failure to fully comply with CPE attendance and/or reporting requirements   |
|             | EDWARDS, SANDRA D                          | 5151          | 19CPE-8         | 09/20/19     | N/A          | \$2,000        | \$2,000    | failure to fully comply with CPE attendance and/or reporting requirements   |
|             | HANCOCK, RANDALL M                         | 3173          | 19CPE-6         | 09/20/19     | N/A          | \$2,000        | \$2,000    | failure to fully comply with CPE attendance and/or reporting requirements   |
|             | MANDERSON, TRACIE CHANDLER                 | 8867          | 19CPE-9         | 09/20/19     | CENSURED     | \$2,000        | \$2,000    | failure to fully comply with CPE attendance and/or reporting requirements   |
|             | MCCAIN, AMY N                              | 3075          | 19CPE-2         | 09/20/19     | CENSURED     | \$2,000        | \$2,000    | failure to fully comply with CPE attendance and/or reporting requirements   |
|             | MOORE, DALE MCDANAL                        | 7040          | 19CPE-18        | 09/20/19     | N/A          | \$2,000        | \$2,000    | failure to fully comply with CPE attendance and/or reporting requirements   |
|             | PARRISH, ALEXANDRIA                        | 9532-R        | 19CPE-13        | 09/20/19     | N/A          | \$2,000        | \$2,000    | failure to fully comply with CPE attendance and/or reporting requirements   |
|             | SPURGEON, ELIZABETH LUCILLE                | 9503          | 19CPE-10        | 09/20/19     | N/A          | \$2,000        | \$2,000    | failure to fully comply with CPE attendance and/or reporting requirements   |
|             | WHITE, GREGORY BOOTHE                      | 6645          | 19CPE-1         | 09/20/19     | N/A          | \$2,000        | \$2,000    | failure to fully comply with CPE attendance and/or reporting requirements   |
|             | WILLIS, CLAUDE HAMPTON                     | 11802         | 19CPE-5         | 09/20/19     | N/A          | \$2,000        | \$2,000    | failure to fully comply with CPE attendance and/or reporting requirements   |
|             | GUSTASON, REYNOLD AMES JR                  | 9043          | 19CPE-19        | 11/19/19     | REVOKED      | \$5,000        | \$5,000    | failure to fully comply with CPE attendance and/or reporting requirements   |
|             | GREENE, JAMES EMORY                        | 6224          | 19PR-4.a        | 07/17/20     | REVOKED      | \$2,000        | \$4,000    | Failure to complete the requirements of the peer review program   |
|             | POOSER, ARTHUR KEITH                       | 8920          | 20-6 / 20-7     | 07/17/20     | N/A          | \$1,000        | \$1,000    | failure to respond to Board inquiry (Count 3)   |
|             | BAKER, TABATHA RIMES                       | 13570-R       | 20D-6           | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | BOYD, ADAM WESTGATE                        | 12722         | 20D-12          | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | BROWN IRIS LYNN BICKFORD                   | 6952          | 20D-15          | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | CARTER, JEREMY RAY                         | 11002         | 20-4 / 20-5     | 09/18/20     | CENSURED     | \$5,000        | \$5,000    | Consent Agreement - admits to violating the Statutes and Rules of the Board, specifically, conduct discreditable to the accounting profession   |
|             | CASH, ANDREW LEACH                         | 11931-R       | 20D-17          | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | CLAYTON, REED BURGESS                      | 12640         | 20D-18          | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | CRANFORD, ROBERT BRADLEY                   | 6394          | 20D-20          | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | CRAWFORD, TYLER WAYNE                      | 11948         | 20D-21          | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | DAVIS, TYLER ANDERSON                      | 12507         | 20D-24          | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | EDWARDS, GLENN DAVID                       | 4612-R        | 20D-27          | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | EGGERS, KELLY BLAIR                        | 11045         | 20D-28          | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | FULMER, TIMOTHY M                          | 4510          | 20D-32          | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | GONZALEZ, DENISE ALBINA                    | 12139         | 20D-34          | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | HAN, JOO YOUNG                             | 12742-R       | 20D-38          | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | HAND, JENNIFER LYNN                        | 11857         | 20D-39          | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | JOHNSON, DAVID MARK                        | 13169-R       | 20D-47          | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | JOHNSON-PIRTLE, TYRA                       | 7007          | 20D-48          | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | JONES, WILLIAM MATTHEW                     | 12763         | 20D-49          | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | JUN, INKYU                                 | 13278-R       | 20D-50          | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | KNUTTE, DAVID A                            | 8590-R        | 20D-52          | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | LANIER, AMY PAYNE                          | 8375          | 20D-53          | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | LARSON, JODIE C / JODIE C LARSON CPA       | 6771 / F2362  | 20D-54 / 20DF-7 | 09/18/20     | REVOKED      | \$2,000        | \$4,000    | failure to apply for an annual permit to practice for individual and firm   |
|             | LIM, JONG KWON                             | 13733-R       | 20D-59          | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | MORRISON, JOHN ANTHONY                     | 7242          | 20D-64          | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |



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|-------------|--------------------------------------|----------------|----------|--------------|--------------|----------------|------------|---|
|             | MYERS, BONNIE LYNNETTE               | 7652           | 20D-65   | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | NECHTMAN, JANE ELIZABETH LEATHERBURY | 13247          | 20D-66   | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | PORTER, LISA ANNE                    | 8463-R         | 20D-69   | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | PORTER, VAUGHN E                     | 8464-R         | 20D-70   | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | SIMPSON, ALEXANDER CREEDE            | 13192          | 20D-77   | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | SKIPPER, CAMERON T                   | 2827           | 20D-79   | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | SMITH, KENNETH CODY LIMBAUGH         | 13048          | 20D-80   | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | STRACHAN, BEVERLY JEAN               | 7434           | 20D-86   | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | STRAUB, MICHAEL JOHN                 | 12479          | 20D-87   | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | TILLMAN, CHRISTOPHER GLENN           | 10310          | 20D-89   | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | TRAMMELL, PATRICK B                  | 5014           | 20D-90   | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | WATLEY, ALICIA BOLES                 | 9944-R         | 20D-93   | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | WHITE, GEORGE WAYNE / GWW CPA LLC    | 9306-R / F2034 | 20DF-3   | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to apply for an annual permit to practice for firm  |
|             | WINGARD, JOSHUA MICHAEL              | 9816           | 20D-97   | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | WRIGHT, RUTH                         | 10549          | 20D-99   | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | ZARZAUR, CHRISTOPHER EDWARD          | 8575           | 20D-100  | 09/18/20     | REVOKED      | \$2,000        | \$2,000    | failure to register and/or apply for an annual permit to practice   |
|             | ANDERSON, LOUIS NEAL                 | 11976          | 20CPE-5  | 11/20/20     | N/A          | N/A            | \$1,050    | Accepted Consent - Failed CPE audit /fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/19, & complete CPT course w/in 45 days   |
|             | BLANKENSHIP, EDWARD H                | 4226           | 20CPE-6  | 11/20/20     | N/A          | N/A            | \$2,000    | Accepted Consent - Failed CPE audit / fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/19, & complete CPT course w/in 45 days  |
|             | BROCK, JERRY WAYNE                   | 7150-R         | 20CPE-18 | 11/20/20     | N/A          | N/A            | \$900      | Accepted Consent - Failed CPE audit / fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/19, & complete CPT course w/in 45 days  |
|             | CASHION, ANGELA L                    | 7512           | 20CPE-7  | 11/20/20     | N/A          | N/A            | \$1,300    | Accepted Consent - Failed CPE audit / fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/19, & complete CPT course w/in 45 days  |
|             | DAVIS, STEVEN R                      | 2580           | 20CPE-19 | 11/20/20     | N/A          | N/A            | \$1,300    | Accepted Consent - Failed CPE audit / fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/19, & complete CPT course w/in 45 days  |
|             | ELLIOTT, KEVIN ROBERT                | 9597           | 20CPE-8  | 11/20/20     | N/A          | N/A            | \$1,250    | Accepted Consent - Failed CPE audit / fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/19, & complete CPT course w/in 45 days  |
|             | FALLIN, CARL E                       | 2456           | 20-1     | 11/20/20     | CENSURED     | N/A            | \$500      | Consent Agreement - Censured for failing to obtain 8879 before filing tax returns   |
|             | FISHER, PAMELA ANN                   | 8080           | 20CPE-1  | 11/20/20     | CENSURED     | N/A            | \$1,500    | Accepted Consent - Censured for failing CPE audit and \$1,500 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/19, & complete CPT course w/in 45 days                      |
|             | GIESMAN, NATHANIEL LAWRENCE          | 11662          | 20CPE-9  | 11/20/20     | N/A          | N/A            | \$700      | Failed CPE audit / fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/19, & complete CPT course w/in 45 days   |
|             | GORDON, JOHN STEPHEN                 | 5194           | 20CPE-2  | 11/20/20     | CENSURED     | N/A            | \$1,100    | Accepted Consent - Censured for failing CPE audit / fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/19, & complete CPT course w/in 45 days                                |
|             | HIGGINBOTHAM, TYLER ROSS             | 10860          | 20CPE-10 | 11/20/20     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/19, & complete CPT course w/in 45 days  |
|             | KNIGHT, CHRISTOPHER WILLIAMS         | 12690          | 20CPE-11 | 11/20/20     | N/A          | N/A            | \$1,450    | Accepted Consent - Failed CPE audit / fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/19, & complete CPT course w/in 45 days  |
|             | LOTT, CAROLYN Y                      | 4956           | 20-15    | 11/20/20     | CENSURED     | N/A            | \$10,000   | Consent Agreement - Censured for performing inadequate compilation and review engagements for AL Bd of General Contractors & AL Dept of Insurance while not enrolled in the Peer Review Program |
|             | LOTT, CAROLYN YATES                  | 4956           | 20CPE-20 | 11/20/20     | N/A          | N/A            | \$1,300    | Accepted Consent - Failed CPE audit / fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/19, & complete CPT course w/in 45 days  |
|             | LOWERY, CHARLOTTE SALORS             | 9920           | 20CPE-12 | 11/20/20     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/19, & complete CPT course w/in 45 days  |
|             | MCPHERSON, TERRI NOE                 | 9637           | 20CPE-13 | 11/20/20     | N/A          | N/A            | \$1,100    | Accepted Consent - Failed CPE audit / fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/19, & complete CPT course w/in 45 days  |
|             | MERKEL, VICTOR A                     | 5736           | 20CPE-14 | 11/20/20     | N/A          | N/A            | \$650      | Accepted Consent - Failed CPE audit / fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/19, & complete CPT course w/in 45 days  |
|             | MITCHEM, MICHAEL JOSEPH              | 7582           | 20CPE-23 | 11/20/20     | N/A          | N/A            | \$2,500    | Accepted Consent - Failed CPE audit / fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/19, & complete CPT course w/in 45 days  |
|             | MOATES, LISA MAYS                    | 10102          | 20CPE-24 | 11/20/20     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/19, & complete CPT course w/in 45 days  |
|             | NEWTON, J GAIL                       | N004           | 20CPE-25 | 11/20/20     | N/A          | N/A            | \$600      | Failed CPE audit / fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/19, & complete CPT course w/in 45 days   |
|             | O'CONNOR, VAN WALTER                 | 11719-R        | 20CPE-26 | 11/20/20     | N/A          | N/A            | \$900      | Accepted Consent - Failed CPE audit / fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/19, & complete CPT course w/in 45 days  |

**ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY**  
BOARD ACTIONS as of 5/3/2024

| NEW LISTING | NAMED CPA                                  | CERT #          | CASE NO         | MEETING DATE | ACTION TAKEN | FINE PER COUNT | FINE TOTAL | SHORT DESCRIPTION OF COMPLAINT   |
|-------------|--|-----------------|-----------------|--------------|--------------|----------------|------------|--|
|             | PHILLIPS, CONNIE JO                        | 9369            | 20-21           | 11/20/20     | CENSURED     | N/A            | \$3,000    | Censured for performing inadequate compilation engagements for AL Dept of Insurance while not enrolled in the Peer Review Program  |
|             | ROSENBOHM, SHEILA DEAN                     | 12581-R         | 20CPE-15        | 11/20/20     | N/A          | N/A            | \$800      | Accepted Consent - Failed CPE audit / fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/19, & complete CPT course w/in 45 days   |
|             | STARKIE, BENJAMIN JACOB                    | 11162           | 20CPE-16        | 11/20/20     | N/A          | N/A            | \$1,150    | Accepted Consent - Failed CPE audit / fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/19, & complete CPT course w/in 45 days   |
|             | WIGGINS, VICTORIA REAGAN                   | 7049            | 20CPE-17        | 11/20/20     | N/A          | N/A            | \$3,000    | Accepted Consent - Failed CPE audit / fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/19, & complete CPT course w/in 45 days   |
|             | TANKESLEY, THOMAS WAYNE JR                 | 8962-R          | 20CPE-4         | 01/22/21     | CENSURED     | N/A            | \$1,800    | Accepted Consent - Censured for failing CPE audit and \$1,800 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/19, & complete CPT course w/in 45 days   |
|             | ANYANWU, DANIEL O / DANIEL O ANYANWU CPA   | 4925 / F1660    | 21PR-1          | 05/14/21     | N/A          | N/A            | N/A        | Failed to enter the peer review program. Ordered to completed the initial peer review by September 30, 2021.   |
|             | DYER, THOMAS T                             | 3003            | 20-19           | 05/14/21     | N/A          | N/A            | \$3,000    | Consent Agreement - lack of due professional care; violations of auditing standards; lack of compliance with applicable accounting principles and technical standards, both promulgated by a body designated by Council of the AICPA to establish such standards and principals  |
|             | FARR, BRUCE V                              | 2359            | 21PR-4          | 05/14/21     | N/A          | \$3,000        | \$6,000    | failure to complete the requirements of the peer review program  |
|             | LOVE, ERIC                                 | 6328            | 21PR-5          | 05/14/21     | CENSURED     | \$3,000        | \$6,000    | failure to complete the requirements of the peer review program  |
|             | LOVE, ERIC                                 | 6328            | 21-1            | 05/14/21     | CENSURED     | \$2,000        | \$8,000    | Censured for lack of due professional care in the performance of an engagement; lack to adequately plan and supervise an engagement; permitted his name to be associated with financial statements in such a manner as to imply that he is acting as an independent public accountant unless he has complied with the applicable generally accepted auditing standards promulgated by the AICPA; conduct discreditable to the public accounting profession |
|             | ABROMS, DAVID ALLEN                        | 10808           | 21D-41          | 07/16/21     | REVOKED      | \$500          | \$500      | failure to register and/or apply for an annual permit to practice  |
|             | ADAMS, HAILEY BRIANN                       | 13942-R         | 21D-30          | 07/16/21     | REVOKED      | \$500          | \$500      | failure to register and/or apply for an annual permit to practice  |
|             | ANYANWU, DANIEL O / DANIEL O ANYANWU CPA   | 4925 / F1660    | 21DF-5          | 07/16/21     | REVOKED      | \$500          | \$500      | failure to apply for an annual permit to practice for firm   |
|             | BARTER, ALLISON D ELIZABETH                | 12305           | 21D-1           | 07/16/21     | REVOKED      | \$500          | \$500      | failure to register and/or apply for an annual permit to practice  |
|             | BEKER, JOLIE E                             | 4318            | 21D-2           | 07/16/21     | REVOKED      | \$500          | \$500      | failure to register and/or apply for an annual permit to practice  |
|             | BROCK, MELISSA                             | 11819           | 21D-5           | 07/16/21     | REVOKED      | \$500          | \$500      | failure to register and/or apply for an annual permit to practice  |
|             | BROPHY, SHANE JOSEPH                       | 7173            | 21D-45          | 07/16/21     | REVOKED      | \$500          | \$500      | failure to register and/or apply for an annual permit to practice  |
|             | COLLINS, THOMAS FLOYD JR                   | 11807           | 21D-48          | 07/16/21     | REVOKED      | \$500          | \$500      | failure to register and/or apply for an annual permit to practice  |
|             | DUPREE, DARYL C / DARYL C DUPREE PC        | 3260 / F737     | 21D-11 / 21DF-6 | 07/16/21     | REVOKED      | \$500          | \$1,000    | failure to apply for an annual permit to practice for individual and firm  |
|             | FULMER, REBECCA F                          | 12579-R         | 21D-51          | 07/16/21     | REVOKED      | \$500          | \$500      | failure to register and/or apply for an annual permit to practice  |
|             | HALEY, ERIN ELIZABETH                      | 12508           | 21D-52          | 07/16/21     | REVOKED      | \$500          | \$500      | failure to register and/or apply for an annual permit to practice  |
|             | HALL, JEREMY ROBERT                        | 10797           | 21D-16          | 07/16/21     | REVOKED      | \$500          | \$500      | failure to register and/or apply for an annual permit to practice  |
|             | HARWELL, DOUGLAS K                         | 3072            | 21D-53          | 07/16/21     | REVOKED      | \$500          | \$500      | failure to register and/or apply for an annual permit to practice  |
|             | HAWLEY, SARAH B                            | 2947            | 21D-54          | 07/16/21     | REVOKED      | \$500          | \$500      | failure to register and/or apply for an annual permit to practice  |
|             | HEATH, MARY ELIZABETH                      | 13694           | 21D-55          | 07/16/21     | REVOKED      | \$500          | \$500      | failure to register and/or apply for an annual permit to practice  |
|             | JACKSON, EMILY ROBERTS                     | 11035           | 21D-20          | 07/16/21     | REVOKED      | \$500          | \$500      | failure to register and/or apply for an annual permit to practice  |
|             | KERSEY, CASEY JO LIGHTFOOT                 | 10402-R         | 21D-22          | 07/16/21     | REVOKED      | \$500          | \$500      | failure to register and/or apply for an annual permit to practice  |
|             | KEY, JOHN MARTIN                           | 10842           | 21D-60          | 07/16/21     | REVOKED      | \$500          | \$500      | failure to register and/or apply for an annual permit to practice  |
|             | LOVE, ERIC                                 | 6328            | 21PR-5          | 07/16/21     | REVOKED      | N/A            | N/A        | Show of Cause Hearing for failing to complete Peer Review as ordered in Board Order dated 5/14/2021  |
|             | LOWREY, THOMAS GORDON III                  | 6234            | 21D-24          | 07/16/21     | REVOKED      | \$500          | \$500      | failure to register and/or apply for an annual permit to practice  |
|             | MCCLURE, LARRY BRENT / L BRENT MCCLURE CPA | 10404-R / F2418 | 21DF-9          | 07/16/21     | REVOKED      | \$500          | \$500      | failure to apply for an annual permit to practice for firm   |
|             | MINER, JAKE ALLEN                          | 13945           | 21D-63          | 07/16/21     | REVOKED      | \$500          | \$500      | failure to register and/or apply for an annual permit to practice  |
|             | MOORE, BOYDEN KIRK                         | 6099            | 21D-64          | 07/16/21     | REVOKED      | \$500          | \$500      | failure to register and/or apply for an annual permit to practice  |
|             | PRESTWOOD, MORGAN RAYE                     | 11956           | 21D-69          | 07/16/21     | REVOKED      | \$500          | \$500      | failure to register and/or apply for an annual permit to practice  |
|             | SMITH, LAURA HOWARD                        | 9104            | 21-7            | 07/16/21     | REVOKED      | \$5,000        | \$10,000   | Violating Rules of Professional Conduct, misappropriation of assets from employer totaling \$23,863.37; Failing to respond in writing within 30 days of Board inquiry request  |
|             | WHITE, EDWARD MATTHEW                      | 6316            | 21D-78          | 07/16/21     | REVOKED      | \$500          | \$500      | failure to register and/or apply for an annual permit to practice  |
|             | WOODY, MATTHEW RYAN                        | 13660           | 21D-39          | 07/16/21     | REVOKED      | \$500          | \$500      | failure to register and/or apply for an annual permit to practice  |
|             | BATES, RONALD TERRY JR                     | 5754            | 21-10           | 09/16/21     | REVOKED      | \$5,000        | \$10,000   | Fine \$5,000 per count; 1) Practicing public accountancy while inactive; 2) Failing to enroll in the Peer Review program   |
|             | BRADLEY, KATHRYN GUARINO                   | 10197           | 21CPE-8         | 09/16/21     | N/A          | N/A            | \$2,300    | Accepted Consent - Failed CPE audit / \$2,300 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |

**ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY**  
BOARD ACTIONS as of 5/3/2024

| NEW LISTING | NAMED CPA                       | CERT #  | CASE NO  | MEETING DATE | ACTION TAKEN | FINE PER COUNT | FINE TOTAL | SHORT DESCRIPTION OF COMPLAINT   |
|-------------|---------------------------------|---------|----------|--------------|--------------|----------------|------------|--|
|             | BRATTON, KRISTI GEORGE          | 10709   | 21CPE-21 | 09/16/21     | N/A          | N/A            | \$2,250    | Accepted Consent - Failed CPE audit / \$2,250 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days |
|             | BROGDON, ROBERT R               | 1716    | 21CPE-1  | 09/16/21     | CENSURED     | N/A            | \$1,480    | Censured for failing CPE audit and \$1,480 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days    |
|             | BROWN, COURTNEY TENNILLE        | 8608    | 21CPE-39 | 09/16/21     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | BURLESON, JOANNA GARNER         | 3525    | 21CPE-41 | 09/16/21     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | CALLOWAY, RANDALL BLAKE         | 12329-R | 21CPE-18 | 09/16/21     | N/A          | N/A            | \$1,150    | Accepted Consent - Failed CPE audit / \$1,150 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days |
|             | CLAYTON, CHARLOTTE E            | P679    | 21CPE-7  | 09/16/21     | N/A          | N/A            | \$2,100    | Accepted Consent - Failed CPE audit / fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days         |
|             | DEMPSEY, CAREY SMITH            | 9100    | 21CPE-24 | 09/16/21     | N/A          | N/A            | \$1,180    | Accepted Consent - Failed CPE audit / \$1,180 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days |
|             | DENSON, CASEY MICHELLE SNIDER   | 11781   | 21CPE-60 | 09/16/21     | N/A          | N/A            | \$4,500    | Accepted Consent - Failed CPE audit / \$4,500 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days |
|             | DICKEY, PAUL JASON              | 12092-R | 21CPE-36 | 09/16/21     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | FOSTER-ALLEN, DANA ANN          | 9784    | 21CPE-9  | 09/16/21     | N/A          | N/A            | \$1,700    | Accepted Consent - Failed CPE audit / \$1,700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days |
|             | FROST, LARRY B                  | 1070    | 21CPE-11 | 09/16/21     | N/A          | N/A            | \$1,620    | Failed CPE audit / \$1,620 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days                    |
|             | GASS, ANNETTE CARTER            | 4977    | 21CPE-51 | 09/16/21     | N/A          | N/A            | \$600      | Accepted Consent - Failed CPE audit / \$600 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | GRIFFIN, PAIGE NEWMAN           | 7448    | 21CPE-22 | 09/16/21     | N/A          | N/A            | \$3,200    | Accepted Consent - Failed CPE audit / \$3,200 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days |
|             | GRIMSLEY, CAREY SHERRILL        | 13664-R | 21CPE-25 | 09/16/21     | N/A          | N/A            | \$950      | Accepted Consent - Failed CPE audit / \$950 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | HANCOCK, RANDALL M              | 3173    | 21CPE-2  | 09/16/21     | CENSURED     | N/A            | \$1,800    | Censured for failing CPE audit and \$1,800 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days    |
|             | HEATH, TIMOTHY DEWAYNE          | 6721    | 21CPE-35 | 09/16/21     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | HENDRICKS, LAURA LYNN           | 7130-R  | 21CPE-20 | 09/16/21     | N/A          | N/A            | \$1,500    | Accepted Consent - Failed CPE audit / \$1,500 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days |
|             | JOYNER, BLAINE HARRIS           | 12944-R | 21CPE-38 | 09/16/21     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | LEWIS, CAROL DIANE              | 5258    | 21CPE-19 | 09/16/21     | N/A          | N/A            | \$1,200    | Accepted Consent - Failed CPE audit / \$1,200 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days |
|             | LEWIS, JAMES LAWRENCE           | 11180-R | 21CPE-46 | 09/16/21     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | MARVIN, PAUL DAVID              | 5329    | 21CPE-6  | 09/16/21     | N/A          | N/A            | \$4,000    | Accepted Consent - Failed CPE audit / \$4,000 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days |
|             | MCBRYAR, ROY E                  | 3473    | 21CPE-15 | 09/16/21     | N/A          | N/A            | \$1,300    | Accepted Consent - Failed CPE audit / \$1,300 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days |
|             | MCCAY, WILLIAM C                | 4199    | 21CPE-43 | 09/16/21     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | MCKELVY, VALIECE MOORE          | 11599   | 21CPE-29 | 09/16/21     | N/A          | N/A            | \$810      | Accepted Consent - Failed CPE audit / \$810 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | MOORE, DENISE WHITE             | 4364    | 21CPE-12 | 09/16/21     | N/A          | N/A            | \$1,850    | Accepted Consent - Failed CPE audit / \$1,850 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days |
|             | MOSELEY, DOUGLAS COLEMAN        | 10801   | 21CPE-62 | 09/16/21     | N/A          | N/A            | \$1,750    | Accepted Consent - Failed CPE audit / \$1,750 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days |
|             | NEWTON, J GAIL                  | N004    | 21CPE-3  | 09/16/21     | CENSURED     | N/A            | \$1,800    | Censured for failing CPE audit and \$1,800 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days    |
|             | PARISH, CHARLIE THOMAS JR       | 4866    | 21CPE-17 | 09/16/21     | N/A          | N/A            | \$1,300    | Accepted Consent - Failed CPE audit / \$1,300 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days |
|             | PELHAM, JENNIFER RENE WILKERSON | 12132   | 21CPE-30 | 09/16/21     | N/A          | N/A            | \$750      | Accepted Consent - Failed CPE audit / \$750 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |

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| NEW LISTING | NAMED CPA                    | CERT #  | CASE NO  | MEETING DATE | ACTION TAKEN | FINE PER COUNT | FINE TOTAL | SHORT DESCRIPTION OF COMPLAINT   |
|-------------|------------------------------|---------|----------|--------------|--------------|----------------|------------|--|
|             | PONDER, SUSAN M              | 3208    | 21CPE-54 | 09/16/21     | N/A          | N/A            | \$580      | Accepted Consent - Failed CPE audit / \$580 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | PONIATOWSKI, LUCILLE ANN     | 8324-R  | 21CPE-48 | 09/16/21     | N/A          | N/A            | \$600      | Accepted Consent - Failed CPE audit / \$600 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | ROBERTS, KENNETH C JR        | 5846    | 21CPE-4  | 09/16/21     | CENSURED     | N/A            | \$1,200    | Accepted Consent - Censured for failing CPE audit and \$1,200 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | ROSS, MICHAEL ALAN           | 9857    | 21CPE-37 | 09/16/21     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | SAWYER, DOUGLAS HAYBURN      | 9279    | 21CPE-44 | 09/16/21     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | SCHMIDT, ALISON GAYLE        | 10858   | 21CPE-57 | 09/16/21     | N/A          | N/A            | \$2,950    | Accepted Consent - Failed CPE audit / \$3,750 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | SEIBT, GARET TURNER          | 9378    | 21CPE-32 | 09/16/21     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | SHERBERT, JONATHAN SHANE     | 11315   | 21CPE-63 | 09/16/21     | N/A          | N/A            | \$1,170    | Accepted Consent - Failed CPE audit / \$1,570 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | SILVA, BRENT A               | 11773-R | 21-8     | 09/16/21     | REVOKED      | N/A            | \$500      | Accepted Consent - violation of Ala. Code (1975) 34-1-12(a)(4), and 34-1-12(a)(11); and/or Ala. Admin Code r. 30-X-6-.05(1), Rules of Professional Conduct, and conduct discreditable to the public accounting profession for pleading guilty in US District Court, Eastern District of Louisiana to the felony offense of conspiracy to make false statements & representation in connection with multiple employer welfare agreement.  |
|             | SMITH, TIMOTHY VANN          | 12279   | 21CPE-56 | 09/16/21     | N/A          | N/A            | \$700      | Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days  |
|             | SNYDER, D REX                | 4771    | 21CPE-45 | 09/16/21     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | SOUTHWELL, NARVEL WAYNE      | 7113    | 21CPE-55 | 09/16/21     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | STEAGER, CLEDAS R            | 1441    | 21CPE-34 | 09/16/21     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | STINNETT, MICHELLE REYNOLDS  | 8923    | 21CPE-31 | 09/16/21     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | TABLACK, GEORGE JOHN         | 12573-R | 21CPE-5  | 09/16/21     | N/A          | N/A            | \$3,600    | Accepted Consent - Failed CPE audit / \$3,600 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | THOMPSON, ROBERT BRYAN       | 4000    | 21CPE-64 | 09/16/21     | N/A          | N/A            | \$600      | Accepted Consent - Failed CPE audit / \$600 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | THOMPSON, ROBIN LEIGH GRAHAM | 7089    | 21CPE-50 | 09/16/21     | N/A          | N/A            | \$600      | Accepted Consent - Failed CPE audit / \$600 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | TROUP, PAUL ALBERT           | 6500    | 21CPE-47 | 09/16/21     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | USSERY, CATHY L              | 11088   | 21CPE-23 | 09/16/21     | N/A          | N/A            | \$1,300    | Accepted Consent - Failed CPE audit / \$1,300 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | WILSON, JOHN CHAPMAN         | 10955   | 21CPE-28 | 09/16/21     | N/A          | N/A            | \$810      | Accepted Consent - Failed CPE audit / \$810 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days   |
|             | WOOD, CYNTHIA A              | 3740    | 21CPE-10 | 09/16/21     | N/A          | N/A            | \$1,960    | Failed CPE audit / \$1,960 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days  |
|             | LANDRY, LAWRENCE PAUL III    | 2565    | 22PR-1   | 11/16/21     | REVOKED      | \$1,000        | \$2,000    | Failure to complete the requirements of the peer review program  |
|             | SUMNER, ELIZABETH R          | 4952    | 21-9     | 11/16/21     | REVOKED      | \$4,000        | \$8,000    | not releasing client records & violating Rules of Professional Conduct; fine contingent upon releasing client records  |
|             | FARR, BRUCE V                | 2359    | 21PR-4   | 01/21/22     | REVOKED      | N/A            | \$0        | Show of Cause - Failed to comply with May 14, 2021 Board Order   |
|             | FOCHTMANN, CURT W            | 3513    | 21-14    | 01/21/22     | SURRENDER    | N/A            | \$100      | Consent Agreement - Violating Ala. Code (1975) §§ 34-1-12(a)(8), Suspension or revocation of the right to practice before any state or federal agency. - By consenting to enter into an Order Instituting Public Administrative and Cease-and-Desist Proceedings Pursuant to Sections 4C and 21C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission's rules of Practice, Making Findings, and Imposing Remedial Sanctions and Cease-and-Desist Order / \$100 fine and Surrender Alabama CPA Certificate w/in 30 days of board approval |
|             | SOUTHWELL, NARVEL WAYNE      | 7113    | 21CPE-55 | 01/21/22     | SUSPENDED    | N/A            | \$700      | Show of Cause - Failed to comply with September 16, 2021 Board Order   |

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| NEW LISTING | NAMED CPA                             | CERT #        | CASE NO         | MEETING DATE | ACTION TAKEN | FINE PER COUNT | FINE TOTAL | SHORT DESCRIPTION OF COMPLAINT   |
|-------------|---------------------------------------|---------------|-----------------|--------------|--------------|----------------|------------|--|
|             | WEST, DARRELL GLEN                    | 4521          | 21-15           | 01/21/22     | REVOKED      | N/A            | \$17,500   | Prior employer filed a Form 8-K with the SEC due to misappropriation of funds, failed to apply for a permit to practice, register as a CPA firm, enter into the peer review program, and failed to reply to Board inquiry  |
|             | BARNETT, ARNOLD MARK                  | 13287-R       | 22D-1           | 07/15/22     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | BLANKENSHIP, BENJAMIN HERBERT         | 8322-R        | 22D-4           | 07/15/22     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | BROGDON, ROBERT R                     | 1716          | 21CPE-1         | 07/15/22     | REVOKED      | N/A            | \$3,480    | Show of Cause - Failed to comply with Board Order dated September 16, 2021 ( \$1,480 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days); must comply with September 16, 2021 Board order and pay additional \$2,000 fine. |
|             | BUFORD, JULIE CHILDS                  | 8176          | 22-3            | 07/15/22     | CENSURED     | N/A            | \$1,250    | Accepted Consent - failed to register as a firm and to enroll in Peer Review   |
|             | CAMPBELL, KRISTLE GILCHRIST           | 10992         | 22D-56          | 07/15/22     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | DUCKWORTH, MICHELLE YOUNG             | 6851-R        | 22D-58          | 07/15/22     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | DUNLAP, BARBARA H / DUNLAP ACCOUNTING | P1027 / F1381 | 22D-12 / 22DF-5 | 07/15/22     | REVOKED      | \$500          | \$1,000    | failure to apply for an annual permit to practice for individual and firm  |
|             | ELLISON, WENDY PRICKETT               | 5102          | 22-2            | 07/15/22     | REVOKED      | \$1,000        | \$2,000    | Failed to enroll in Peer Review; Failed to respond to Board inquiry  |
|             | ETO, ISAO                             | 6704          | 22D-62          | 07/15/22     | REVOKED      |                | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | GARRARD, ANN WILSON / ANN GARRARD CPA | 3649 / F1382  | 22D-18 / 22DF-1 | 07/15/22     | REVOKED      | \$500          | \$1,000    | failure to apply for an annual permit to practice for individual and firm  |
|             | GRACEY, GARRISON MICHAEL              | 13129         | 22D-64          | 07/15/22     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | HAWSEY, KENNETH B                     | 6720          | 22D-65          | 07/15/22     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | JACOBS, STUART DILWORTH               | 13534         | 22D-27          | 07/15/22     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | JOHNSON, SEAN BROOKS                  | 9714-R        | 22D-28          | 07/15/22     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | KRAUSE, DOMINIQUE J                   | 3134          | 22D-31          | 07/15/22     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | LEWIS, HERBERT EARL                   | 10973-R       | 22D-34          | 07/15/22     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | MANN, BRIAN JUSTIN                    | 12934         | 22D-35          | 07/15/22     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | PHILLIPS, SAMANTHA BIDDLE             | 14148-R       | 22D-42          | 07/15/22     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | SHAPER, MICHAEL WAYNE                 | 6798          | 22D-45          | 07/15/22     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | ZUCCHELLI, RACHEL KRISTINE            | 12091         | 22D-52          | 07/15/22     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | BAILEY, RONALD DAVID                  | 6126          | 22CPE-4         | 09/26/22     | N/A          | N/A            | \$820      | Accepted Consent - Failed CPE audit / \$820 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days   |
|             | BAKER, KATHRYN MARTHA                 | 12186         | 22CPE-5         | 09/26/22     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days   |
|             | BOYKIN, DIANA MARIE                   | 11582         | 22CPE-7         | 09/26/22     | N/A          | N/A            | \$600      | Accepted Consent - Failed CPE audit / \$600 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days   |
|             | BRYAN, LAUREN REBEKAH                 | 12602         | 22CPE-9         | 09/26/22     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days   |
|             | BRYAN, MANDA L                        | 12539         | 22CPE-10        | 09/26/22     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days   |
|             | CAMPBELL, JON MARK JR                 | 12603         | 22CPE-11        | 09/26/22     | N/A          | N/A            | \$600      | Accepted Consent - Failed CPE audit / \$600 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days   |
|             | CROCKETT, DAVID TRAVIS                | 10015         | 22CPE-13        | 09/26/22     | N/A          | N/A            | \$2,480    | Accepted Consent - Failed CPE audit / \$2,480 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days   |
|             | DEL RIO, ELIZABETH COPPEJANS          | 12283         | 22CPE-14        | 09/26/22     | N/A          | N/A            | \$750      | Accepted Consent - Failed CPE audit / \$750 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days   |
|             | DIERMAYER, LACEY STEPHENS             | 12235         | 22CPE-39        | 09/26/22     | N/A          | N/A            | \$600      | Accepted Consent - Failed CPE audit / \$600 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days   |
|             | EDMONDSON, ADRIENNE C                 | 10605-R       | 22CPE-16        | 09/26/22     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days   |
|             | FARR, PATRICIA DAVIS                  | 8039          | 22CPE-17        | 09/26/22     | N/A          | N/A            | \$2,050    | Accepted Consent - Failed CPE audit / \$2,050 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days   |
|             | FOSTER, KEARY LEE                     | 8697-R        | 22CPE-18        | 09/26/22     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days   |
|             | FUENTES, MARY LISA                    | 9902          | 22CPE-19        | 09/26/22     | N/A          | N/A            | \$1,050    | Accepted Consent - Failed CPE audit / \$1,050 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days   |
|             | GATINS, SUSAN JO                      | 6757          | 22CPE-20        | 09/26/22     | N/A          | N/A            | \$1,000    | Accepted Consent - Failed CPE audit / \$1,000 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days   |
|             | HUFF, KAYE HOWELL                     | 6432          | 22CPE-22        | 09/26/22     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days   |
|             | JACKSON, ROBERT SCOTT                 | 12542         | 22CPE-23        | 09/26/22     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days   |

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| NEW LISTING | NAMED CPA                  | CERT #  | CASE NO  | MEETING DATE | ACTION TAKEN | FINE PER COUNT | FINE TOTAL | SHORT DESCRIPTION OF COMPLAINT  |
|-------------|----------------------------|---------|----------|--------------|--------------|----------------|------------|---|
|             | JARRAR, RADDY SAMIR        | 11039   | 22CPE-24 | 09/26/22     | N/A          | N/A            | \$2,800    | Accepted Consent - Failed CPE audit / \$2,800 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days  |
|             | LLOYD, MICHAEL L           | 5724    | 22CPE-25 | 09/26/22     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days  |
|             | LOWERY, JAMES L JR         | 3224    | 22CPE-26 | 09/26/22     | N/A          | N/A            | \$580      | Accepted Consent - Failed CPE audit / \$580 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days  |
|             | MINOR, EDWYNA W            | 1873    | 22CPE-28 | 09/26/22     | N/A          | N/A            | \$600      | Accepted Consent - Failed CPE audit / \$600 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days  |
|             | O'BANNON, KAREN C          | 4254    | 22CPE-29 | 09/26/22     | N/A          | N/A            | \$700      | Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days   |
|             | PRECISE, JENNIFER          | 12132   | 22CPE-1  | 09/26/22     | CENSURED     | N/A            | \$1,700    | Censured - Accepted Consent - Failed follow up CPE audit / \$1,700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days   |
|             | RATLIFF, WILLIS D          | 3294-R  | 22CPE-30 | 09/26/22     | SUSPENDED    | N/A            | \$4,500    | Suspended - Failed CPE audit / \$4,500 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days, must appear before the Board at its January 20, 2023 meeting               |
|             | REDD, JASON ROBIN          | 8651    | 22CPE-31 | 09/26/22     | N/A          | N/A            | \$1,020    | Accepted Consent - Failed CPE audit / \$1,020 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days  |
|             | RICHARDSON, JOY KAYNELLE   | 7056    | 22CPE-33 | 09/26/22     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days  |
|             | RICHARDSON, REAUCHANN AMOR | 13030-R | 22CPE-34 | 09/26/22     | N/A          | N/A            | \$600      | Accepted Consent - Failed CPE audit / \$600 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days  |
|             | ROMINE, MALLORY VICTORIA   | 13788-R | 22CPE-36 | 09/26/22     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days  |
|             | SHERBERT, JONATHAN SHANE   | 11315   | 22CPE-2  | 09/26/22     | CENSURED     | N/A            | \$2,050    | Censured - Failed follow up CPE audit / \$2,050 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days  |
|             | STEWART, JOSHUA BOONE      | 13375   | 22CPE-37 | 09/26/22     | N/A          | N/A            | \$550      | Accepted Consent - Failed CPE audit / \$550 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days  |
|             | STILL, KARMEN MOTHERSHED   | 7474    | 22CPE-38 | 09/26/22     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days  |
|             | THOMPSON, ROBERT BRYAN     | 4000    | 22CPE-3  | 09/26/22     | CENSURED     | N/A            | \$1,900    | Censured - Accepted Consent - Failed follow up CPE audit / \$1,900 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days   |
|             | VALVO, KIM K               | 6375    | 22CPE-6  | 09/26/22     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days  |
|             | VELLOCIDO, RANDAL GENE     | 13452-R | 22CPE-50 | 09/26/22     | SUSPENDED    | N/A            | \$4,500    | Suspended - Failed to respond to CPE audit / \$4,500 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days, must appear before the Board at its January 20, 2023 meeting |
|             | WALKER, SYLVIA ANN         | 8106    | 22CPE-40 | 09/26/22     | N/A          | N/A            | \$1,300    | Accepted Consent - Failed CPE audit / \$1,300 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days  |
|             | WALTER, ELIZABETH H        | 8812    | 22CPE-41 | 09/26/22     | N/A          | N/A            | \$630      | Accepted Consent - Failed CPE audit / \$630 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days  |
|             | WATTS, RICHARD LEE JR      | 11647-R | 22CPE-42 | 09/26/22     | N/A          | N/A            | \$960      | Accepted Consent - Failed CPE audit / \$960 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days  |
|             | WEEMS, LINDSEY STUARDI     | 9506    | 22CPE-43 | 09/26/22     | N/A          | N/A            | \$1,060    | Accepted Consent - Failed CPE audit / \$1,060 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days  |
|             | WOLFE, BRADLEY GEORGE      | 7099    | 22CPE-44 | 09/26/22     | N/A          | N/A            | \$1,000    | Accepted Consent - Failed CPE audit / \$1,000 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days  |
|             | CLARK, DAMALI MARIA        | 13351-R | 22CPE-12 | 11/15/22     | N/A          | N/A            | \$1,350    | Failed CPE audit / \$1,350 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days   |
|             | MINTER, CYNTHIA LEIGH      | 6457    | 22-10    | 11/15/22     | REVOKED      | \$1,000        | \$3,000    | Failed to exercise due professional care in the performance of an engagement; Failed to comply with other technical standards; Failed to register as a CPA firm   |
|             | THOMPSON, BARRY STEWART    | 7270    | 22CPE-49 | 11/15/22     | N/A          | N/A            | \$4,500    | Failed to respond to CPE audit / \$4,500 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/21, & complete CPT course w/in 45 days   |
|             | O'BANNON, KAREN C          | 4254    | 22CPE-29 | 01/20/23     | REVOKED      | N/A            | \$0        | Show of Cause - Failed to comply with September 26, 2022 Board Order  |
|             | RATLIFF, WILLIS D          | 3294-R  | 22CPE-30 | 01/20/23     | REVOKED      | N/A            | \$0        | Show of Cause - Failed to comply with September 26, 2022 Board Order  |
|             | RHODES, JAMES DOUGLAS      | 11444   | 23PR-3   | 01/20/23     | REVOKED      | \$2,000        | \$4,000    | Failure to complete the requirements of the peer review program   |
|             | SANDERS, CHARLES SHANE     | 7419    | 23PR-2   | 01/20/23     | REVOKED      | \$2,000        | \$4,000    | Failure to complete the requirements of the peer review program   |

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| NEW LISTING | NAMED CPA                       | CERT #  | CASE NO  | MEETING DATE | ACTION TAKEN | FINE PER COUNT | FINE TOTAL | SHORT DESCRIPTION OF COMPLAINT   |
|-------------|---------------------------------|---------|----------|--------------|--------------|----------------|------------|--|
|             | SCHLAMAM, JEFFREY DOUGLAS       | 14528-R | 23D-1    | 01/20/23     | REVOKED      | \$500          | \$500      | Failed to initially register and/or apply for an annual permit to practice   |
|             | SHERBERT, JONATHAN SHANE        | 11315   | 22CPE-2  | 01/20/23     | REVOKED      | N/A            | \$0        | Show of Cause - Failed to comply with September 26, 2022 Board Order   |
|             | THOMPSON, BARRY STEWART         | 7270    | 22-15    | 01/20/23     | REVOKED      | \$2,000        | \$6,000    | Dishonesty, fraud or gross negligence in the practice of public Accounting; Failed to respond to Board inquiry; Refusal to return client records when requested. If records are returned, fine could be reduced.   |
|             | VELLOCIDO, RANDAL GENE          | 13452-R | 22CPE-50 | 01/20/23     | REVOKED      | N/A            | \$0        | Show of Cause - Failed to comply with September 26, 2022 Board Order   |
|             | CANNON, ROBERT MARION           | 14398-R | 23D-9    | 07/14/23     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | CLEVELAND, DAVID GROVER         | 2120    | 23D-11   | 07/14/23     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | COLESON, SCOTT BRYANT           | 12519-R | 23D-49   | 07/14/23     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | DANSBY, JUSTIN CURTIS           | 12755   | 23D-13   | 07/14/23     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | HIGGINBOTHAM, JAMES TRAFFORD II | 10024   | 23D-55   | 07/14/23     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | HIGHTOWER, WILSON PRICE IV      | 13235   | 23D-56   | 07/14/23     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | HILL, BOBBY ALAN                | 9469    | 22-14    | 07/14/23     | CENSURED     | n/a            | \$7,500    | Consent Agreement - Failed to enroll in Peer Review; Inadequate compilations that reflected a lack of due professional care; Compilations does not support Statements on Standards for Accounting and Review Services AR-C Section 80; Shall not issue any reports subject to Peer Review without receiving express written approval from the Board. |
|             | JOHNSON, LLOYD A JR             | 9625    | 22-8     | 07/14/23     | REVOKED      | \$1,000        | \$4,000    | Failed to enroll in Peer Review; Inadequate reviews and compilations that reflected a lack of due professional care; Compilations does not support Statements on Standards for Accounting and Review Services AR-C Section 80; Reviews does not support Statements on Standards for Accounting and Review Services AR-C Section 90;                  |
|             | KING, COREY RAYNARD             | 13069-R | 23D-24   | 07/14/23     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | MINOR, JERRI SEELEY             | 5207    | 23D-60   | 07/14/23     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | NEEL, PRESTON HUNTER            | 9709    | 23D-61   | 07/14/23     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | OTULANA, MARY FOUAD             | 11302   | 23D-63   | 07/14/23     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | PRUETT, EDDIE WILSEY JR         | 8555    | 23D-67   | 07/14/23     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | SEAMAN, CHRISTOPHER DON         | 13031-R | 23D-35   | 07/14/23     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | SPEYRER, ABBIE JOHNSON          | 9972    | 23D-76   | 07/14/23     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | TALLEY, CARRIE ARLENE           | 5898    | 23D-78   | 07/14/23     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | THOMPSON, MOLLY GRACE           | 13640   | 23D-41   | 07/14/23     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | THORNTON, WESLEY C              | 2750    | 23D-42   | 07/14/23     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | TOWNES, MATTHEW KEITH           | 11748   | 23D-79   | 07/14/23     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | YOUNG, LARRY L                  | 3214    | 23D-45   | 07/14/23     | REVOKED      | N/A            | \$500      | Failed to register and/or apply for an annual permit to practice   |
|             | AL-ZOUBI, KASIM                 | 10978   | 23CPE-2  | 09/19/23     | N/A          | N/A            | \$830      | Accepted Consent - Failed CPE audit / \$830 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | BEVERLY, MATTHEW RYAN           | 12504   | 23CPE-3  | 09/19/23     | N/A          | N/A            | \$600      | Accepted Consent - Failed CPE audit / \$600 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | COMMANDER, JACKSON SETH         | 14034   | 23CPE-4  | 09/19/23     | N/A          | N/A            | \$790      | Accepted Consent - Failed CPE audit / \$790 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | DOUGHERTY, THOMAS M II          | 7187    | 23CPE-5  | 09/19/23     | N/A          | N/A            | \$1,300    | Accepted Consent - Failed CPE audit / \$1,300 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | EDMONDS, LAURA CHRISTINE        | 9858    | 23CPE-6  | 09/19/23     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | EVERETT, MARTIN CHRISTOPHER     | 13899   | 23CPE-7  | 09/19/23     | N/A          | N/A            | \$1,050    | Accepted Consent - Failed CPE audit / \$1,050 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | FOWLER, DALE EDWARD             | 3148    | 23CPE-8  | 09/19/23     | N/A          | N/A            | \$940      | Accepted Consent - Failed CPE audit / \$940 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | GARRETT, KRISTIE ALLEN          | 6164    | 23CPE-9  | 09/19/23     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | GODWIN, AUSTIN REED             | 12209   | 23CPE-10 | 09/19/23     | N/A          | N/A            | \$1,460    | Accepted Consent - Failed CPE audit / \$1,460 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | HARWELL, ROBIN KING             | 8358    | 23CPE-11 | 09/19/23     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | HURST, MORGAN POPE              | 12678   | 23CPE-12 | 09/19/23     | N/A          | N/A            | \$650      | Accepted Consent - Failed CPE audit / \$650 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | IRWIN, EUGENIA W                | 4067    | 23CPE-13 | 09/19/23     | N/A          | N/A            | \$600      | Accepted Consent - Failed CPE audit / \$600 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | JAMES, ANDREA WILLIAMS          | 9620    | 23CPE-14 | 09/19/23     | N/A          | N/A            | \$850      | Failed CPE audit / \$850 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days  |

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| NEW LISTING | NAMED CPA                         | CERT #  | CASE NO  | MEETING DATE | ACTION TAKEN | FINE PER COUNT | FINE TOTAL | SHORT DESCRIPTION OF COMPLAINT   |
|-------------|-----------------------------------|---------|----------|--------------|--------------|----------------|------------|--|
|             | KENDRICK, CYNTHIA ADELL           | 10629-R | 23CPE-16 | 09/19/23     | N/A          | N/A            | \$3,400    | Accepted Consent - Failed CPE audit / \$3,400 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | KLING, JARED MICHAEL              | 10223   | 23CPE-18 | 09/19/23     | N/A          | N/A            | \$650      | Accepted Consent - Failed CPE audit / \$650 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | MAYERS, RICHARD M                 | 1769    | 23CPE-20 | 09/19/23     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | MCLENNAN, KELSEY BERTHON          | 12003   | 23CPE-21 | 09/19/23     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | MEDFORD, DAVID JAMES              | 8994    | 23CPE-22 | 09/19/23     | N/A          | N/A            | \$1,100    | Accepted Consent - Failed CPE audit / \$1,100 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | MORRIS, MICHELLE YVONNE           | 6900    | 23CPE-23 | 09/19/23     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | O'CONNOR, VAN WALTER              | 11719-R | 23CPE-24 | 09/19/23     | N/A          | N/A            | \$1,300    | Accepted Consent - Failed CPE audit / \$1,300 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | O'NEILL, HUGH MOSTELLAR           | 8247    | 23CPE-25 | 09/19/23     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | PITTS, MARK ALAN                  | 10240   | 23CPE-26 | 09/19/23     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | PLUNKETT, CASSIE MARIE            | 11288   | 23CPE-27 | 09/19/23     | N/A          | N/A            | \$1,190    | Accepted Consent - Failed CPE audit / \$1,190 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | POTTS, VICKI MITCHELL             | 6014    | 23CPE-28 | 09/19/23     | N/A          | N/A            | \$1,020    | Accepted Consent - Failed CPE audit / \$1,020 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | PRITCHETT, CHARLES                | 6474    | 23CPE-29 | 09/19/23     | N/A          | N/A            | \$2,430    | Accepted Consent - Failed CPE audit / \$2,430 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | ROBB, EMILY KAY                   | 8926    | 23CPE-31 | 09/19/23     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | SCOTT, EDWARD JR                  | 4653    | 23CPE-32 | 09/19/23     | N/A          | N/A            | \$600      | Accepted Consent - Failed CPE audit / \$600 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | SHAFFER, JOYCE A                  | 2990-R  | 23CPE-33 | 09/19/23     | N/A          | N/A            | \$1,450    | Failed CPE audit / \$1,450 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days  |
|             | TROTTER, CAROL HUGHES             | 8422    | 23CPE-35 | 09/19/23     | N/A          | N/A            | \$1,200    | Accepted Consent - Failed CPE audit / \$1,200 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | TYREE, DESIREE CHERIE             | 13511   | 23CPE-36 | 09/19/23     | N/A          | N/A            | \$1,200    | Accepted Consent - Failed CPE audit / \$1,200 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | WALDROP, SUSAN SHEPHERD           | 8105    | 23CPE-37 | 09/19/23     | N/A          | N/A            | \$860      | Accepted Consent - Failed CPE audit / \$860 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | BRADSHAW, SUSAN REID              | 9571    | 23CPE-42 | 11/07/23     | N/A          | N/A            | \$700      | Accepted Consent - Failed CPE audit / \$700 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | EADY, SCOTT KILLINGSWORTH         | 9452    | 23CPE-44 | 11/07/23     | N/A          | N/A            | \$4,100    | Accepted Consent - Failed CPE audit / \$4,100 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | HALLMARK, MICHELLE WEAVER         | 9195    | 23-9     | 11/07/23     | CENSURED     | N/A            | \$1,000    | Accepted Consent - Disclosed confidential client information to another client / \$1,000 fine & complete the CPT course w/in 30 days of Board approval   |
|             | KIRKLAND, BERNIE G                | 3449    | 23CPE-47 | 11/07/23     | N/A          | N/A            | \$2,100    | Accepted Consent - Failed CPE audit / \$2,100 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22; Must complete the CPT course upon request to change status to active.  |
|             | PINOCHET, MICHELLE OLIVIA         | 13098   | 23CPE-49 | 11/07/23     | N/A          | N/A            | \$1,600    | Accepted Consent - Failed CPE audit / \$1,600 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | WILLIAMS, CHARLES TAYLOR          | 12516   | 23CPE-50 | 11/07/23     | N/A          | N/A            | \$4,300    | Accepted Consent - Failed CPE audit / \$4,300 fine to paid w/in 30 days of board approval, resolve CPE for FYE 9/30/22, & complete CPT course w/in 45 days   |
|             | BYRD, ROBERT PATRICK              | 9579    | 23-14    | 01/23/24     | CENSURED     | N/A            | \$3,000    | Accepted Consent - Undertook to prepare three compilation reports for clients for submission to the AL Licensing Board for General Contractors; not enrolled in the peer review program; not registered as a firm / Pay \$3,000 fine; complete CPT course within 30 days of approval by Board.   |
|             | DICKERSON, JACQUELINE CRUTCHFIELD | 7534    | 24PR-2   | 01/23/24     | REVOKED      | \$2,000        | \$4,000    | Failing to complete peer review / Fined \$2,000/count for a total of \$4,000; Return certificate & pay fine w/in 30 days; Also must complete NASBA CPT Ethics course.  |
|             | HAYDEN, RICHARD ELLIS             | 8458-R  | 23-19    | 01/23/24     | REVOKED      | \$1,000        | \$2,000    | Violation of Rules of Professional Conduct for termination of AICPA membership due to failing to cooperate with ethics charging authority in its investigation of professional conduct by not responding to interrogatories and request for documents; Failed to responded to Board inquiries. / Ordered to pay \$2,000 fine and return CPA certificate. |



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| NEW LISTING | NAMED CPA              | CERT #  | CASE NO  | MEETING DATE | ACTION TAKEN | FINE PER COUNT | FINE TOTAL | SHORT DESCRIPTION OF COMPLAINT  |
|-------------|------------------------|---------|----------|--------------|--------------|----------------|------------|---|
|             | JONES, MARGARET DIANNE | 13892-R | 23CPE-15 | 01/23/24     | N/A          | N/A            | \$1,250    | Failed CPE audit / Pay \$1,250 fine, resolve CPE for FYE 9/30/22, & complete CPT course w/in 30 days of Board approval.   |
|             | MCCRORY, DAVIS V       | 3924    | 23CPE-40 | 01/23/24     | N/A          | N/A            | \$4,500    | Failed to Respond to CPE audit / Pay \$4,500 fine, resolve CPE for FYE 9/30/22, & complete CPT course w/in 30 days of Board approval.   |
|             | MCGRIFF, BILL W        | 854     | 24PR-1   | 01/23/24     | REVOKED      | \$2,000        | \$4,000    | Failing to enter into the peer review program / Fined \$2,000/count for a total of \$4,000; Return certificate & pay fine w/in 30 days; Also must complete NASBA CPT Ethics course.   |
|             | RUSSELL, LOUIS G III   | 1003    | 23CPE-41 | 01/23/24     | N/A          | N/A            | \$700      | Failed CPE audit / Pay \$700 fine, resolve CPE for FYE 9/30/22, & complete CPT course w/in 30 days of Board approval.   |
|             | SEGARS, MICHAEL KIRK   | 6252    | 23-20    | 01/23/24     | CENSURED     | \$0            | \$7,000    | Accepted Consent - Undertook to prepare an audit report on the financial statements for an employee benefit plan for submission to the US Dept of Labor. The report were inadequate in that they departed from GAAP; failed to prepare audit documentation to support the work performed for subsequent events; failed to report that the firm completed an EBP audit to their peer review captain as required by peer review standards. / Ordered to pay \$7,000 fine, complete CPT course w/in 30 days of Board approval.   |
|             | WORRELL, MICHAEL B     | 1610    | 23-13    | 01/23/24     | SUSPENDED    | \$1,000        | \$5,000    | Suspended for 1 year / Entering into a Settlement Agreement with the Professional Ethics Executive Committee of the American Institute of CPAs and the Alabama Society of CPAs Professional Ethics Committee (Ethics Charging Authority); Failed to complete an audit engagement that he could not reasonably expect to complete with professional competence; the audit in question reflected a lack of due professional care and lacks sufficient relevant data; violated rule of professional conduct and conduct in general. / Pay \$5,000 fine; complete CPT course; and return CPA certificate within 30 days.  |
| *           | LUND, STEVEN ALAN      | 11596   | 24-3     | 05/03/24     | CENSURED     | N/A            | \$7,000    | Accepted Consent - Undertook an audit report on financial statements of an employee benefit plan for submission to the US Department of Labor. The audit reports, financial statements and work papers reflected a lack of due professional care; they do not support that you complied with generally accepted auditing standards or principals. / Must complete the following within 30 days of the Board approval: 1) Pay \$7,000 fine; 2) complete CPT course; 3) complete AICPA CPE course "Compilation and Preparations Series;" engage a pre-issuance reviewer, chosen by you and pre-approved by the Board, to perform a pre-issuance review before any Compilation is issued; 4) must supply the client's name and client year end of the next Compilation expected to be completed with an issuing report date in the twelve months following the Board's acceptance of this agreement this order. The pre-issuance reviewer will be required to report all findings and recommendations, in detail, directly to the Board. The Board may extend the period of time and number of engagements subject to pre-issuance review based on the results of these reports; and 5) an agreement that the highest level of engagement that may be completed by the Respondent will be a Compilation, unless approved by the Board. |
| *           | SEGARS, GEREY GRANT    | 9231    | 23-8     | 05/03/24     | CENSURED     | N/A            | \$5,500    | Accepted Consent - Undertook an audit report of an employee benefit plan for submission to the US Department of Labor (DOL). The audit reports, financial statements, and work papers submitted to the DOL were inadequate in that they reflected departures from generally accepted auditing standards promulgated by the American Institute of Certified Public Accountants and departures from generally accepted accounting principles promulgated by a body designated by Council of the American Institute of Certified Public Accountants to establish such principles. / Pay \$5,500 fine; and complete CPT course.   |
| *           | STEWART, OTIS JR       | 8935    | 24-5     | 05/03/24     | CENSURED     | N/A            | \$4,000    | Accepted Consent - Practice rights suspended before the Internal Revenue Service (IRS) and for failing to notify the Board within 30 days of his suspension / Pay \$4,000 fine; complete CPT course; and during the five-year term of the IRS suspension, beginning on April 20, 2023, that Respondent will not be allowed to perform attest engagements as defined by Ala. Code (1975) §§ 34-1-2 (2), compilations as defined by Ala. Code (1975) §§ 34-1-2(4), nor preparation of financial statements as defined by Ala. Code (1975) §§ 34-1-2(10). Nothing in the Order, or the conduct giving rise to it, shall be construed to limit Respondent's right to identify himself as a Certified Public Accountant, or perform services permitted by licensure as such, except as set forth specifically in the Order.  |