



Alabama State Board of Public Accountancy

NEWSLETTER



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Alabama State Board of Public Accountancy

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INACTIVE VS. RETIRED STATUS

Do You Know the Difference?

Licenses have two options when stepping away from active practice. Learn more about the benefits and requirements of filing for inactive status and retired status on page 2.

TOP 3 COMMON AUDIT FINDINGS

Misclassifying Tax Courses as Accounting & Auditing

Tax is a separate field of study and should be reported under the “Other” category. If your certificate says “Tax,” it does not count as Accounting and Auditing CPE. Finance also does not count as Accounting and Auditing CPE, Finance happens after financial statements are issued.



Misreporting Dates or Hours to Complete Registration

Don't input false dates or hours just to move forward online. If you're having trouble, call our office — we're here to help.

Claiming Hours Without a Certificate in Hand

You must have your certificate in hand before claiming CPE hours during registration.

No certificate = no credit.



UNDERSTANDING INACTIVE VS. RETIRED STATUS FOR LICENSEES

Licensees have two options when stepping away from active practice—**Retired Status** and **Inactive Status**—each with distinct requirements and benefits.

Retired Status

To register as retired, a licensee must be at least 55 years of age and submit a one-time registration electing retired status. There are no fees associated with this status, and Continuing Professional Education (CPE) reporting is not required.

Inactive Status

Inactive status is available to licensees who pay an annual inactive license fee of \$50. Like retired status, inactive licensees are not required to report CPE.

Important Practice Restrictions

Under Ala. Code (1975) §§ 34-1-11(b)(1) & (34-1-11(b)(2), CPAs and PAs registered as inactive or retired may not practice public accountancy. They must clearly designate “inactive” or “retired” adjacent to their CPA or PA title in all uses, including publications, business cards, letterhead, LinkedIn profiles, résumés, and other professional materials.

Rules effective September 13, 2018, comprised the definition of public accountancy to include not only



audits, reviews, and compilations, but also bookkeeping, accounting, management advisory services, financial advisory or consulting services, and tax preparation.

Returning to Active Status

Inactive or retired licensees who wish to return to active practice may do so by completing “catch-up” CPE for the years they were not active—up to a maximum of three years or 120 hours.

If you are not sure if you qualify for either status, please call the Board office for guidance. By understanding the distinctions and obligations of each status, licensees can make informed decisions about their professional pathway while maintaining compliance with state regulations.

NEW CPAs

3-Jan-25	15279	Mackenzie Alexandra Kahill	15-Apr-25	15340	Lucas Thomas Avery
3-Jan-25	15280	Elizabeth Ann White	15-Apr-25	15341	Kimberly Lee Brown
7-Jan-25	15281	John Alan Davis	15-Apr-25	15342	Charles Arthur Hyde
7-Jan-25	15282	Allison Ann Jenks	15-Apr-25	15343	Marsha Michelle McKinley
17-Jan-25	15286	Thomas Joseph Carlton Jr	15-Apr-25	15344	Zhengdao Zhou
17-Jan-25	15287	Paula Sanchez-Carvajal Dunn	29-Apr-25	15345	Nathan Scott Belgard
17-Jan-25	15288	Jackson Thomas Howes	29-Apr-25	15346	Joseph Edward Gilroy
17-Jan-25	15289	Christopher Wade Nichols	29-Apr-25	15347	Katherine Sittason Knighten
29-Jan-25	15290	Cory James Fenn	29-Apr-25	15348	Nicholas Jason Morbidelli
29-Jan-25	15291	Manh Guynh Nguyen	5-May-25	15349	Robert William Gaddis
6-Feb-25	15294	Parker Smith Allen	5-May-25	15350	Connor Allen Knoblauch
6-Feb-25	15295	Emily Hajduk	5-May-25	15351	William Culp Lankford
6-Feb-25	15296	Andrew Christopher Jones	6-May-25	15353	Euna Jo
6-Feb-25	15297	Christopher Tate Sparkman	13-May-25	15354	Mauricio Chacon-Vaca
6-Feb-25	15298	Jackson Lee Turner	13-May-25	15355	Andrew Christian Harris
14-Feb-25	15299	Annie Waldrop Hill	13-May-25	15356	Andrew Allen Hudson
18-Feb-25	15303	Lane Thomas Hutcheson	20-May-25	15357	Paige Alece Ellison
18-Feb-25	15304	Megan Nicole Boyd	20-May-25	15358	Sara Elizabeth Merle Hogue
18-Feb-25	15305	Jaileigh Nicole Burch	29-May-25	15360	Clara Jean Atchley
27-Feb-25	15306	Matthew Reed Cummings	29-May-25	15361	Melissa Anne Faulk
27-Feb-25	15307	Margaret Frances Davis	29-May-25	15362	David Riley Jones
27-Feb-25	15308	Adam Grant Fekula	29-May-25	15363	LeeAnna Nelson Scott
27-Feb-25	15309	Robert Jackson Kline	10-Jun-25	15364	Hannah Elizabeth Donovan
27-Feb-25	15310	Brooks Bishop Reinhardt	10-Jun-25	15365	Cecilia Jean Smith
27-Feb-25	15311	Kyle Wesley Steading	17-Jun-25	15371	Melinda Viola Allen
27-Feb-25	15314	Lauren Haley Austin	17-Jun-25	15372	Brandy Mason Hathcock
27-Feb-25	15315	William Alexander Redding	17-Jun-25	15373	Austin David Lockride
27-Feb-25	15316	Bryson Michael Sanders	17-Jun-25	15374	Emma Lynae Moreira
10-Mar-25	15319	Oleksandr O Kovalov	20-Jun-25	15378	Jane Nicole Nguyen
10-Mar-25	15320	Zachary Grant McClain	20-Jun-25	15379	Ashley Douglas Perry Jr
10-Mar-25	15321	Caroline Frances Phillips	24-Jun-25	15380	Taylor Brooke Sullivan
10-Mar-25	15322	Sherrod James Postell	24-Jun-25	15381	Walker Scott Young
20-Mar-25	15324	Jamison Bailey Eubanks	1-Jul-25	15384	Andrew Scot Clark
20-Mar-25	15325	Alyssa Frederick Macomb	1-Jul-25	15385	Sheena Kay Malphurs
20-Mar-25	15326	Tina Malik	1-Jul-25	15386	Timothy Michael Miller
20-Mar-25	15327	April Browning Warner	1-Jul-25	15387	Lindsey Fox Rogers
20-Mar-25	15328	Rebekah Arnold Webb	1-Jul-25	15388	Amelia Elizabeth Winston
3-Apr-25	15329	Matthew Henry Hunter	10-Jul-25	15398	Brianna Brunson Spidle
3-Apr-25	15330	Coleman Andrew Jeffries	10-Jul-25	15399	James Mathis Ware
3-Apr-25	15331	Mishwa Kiritkumar Patel	17-Jul-25	15400	Nicholas Alan Burdick
3-Apr-25	15332	Megan Victoria Sadler	17-Jul-25	15401	Mary Alexis McLeroy
8-Apr-25	15335	Joseph Edwin Collier	17-Jul-25	15402	Juan Segundo Rodriguez
8-Apr-25	15336	Tessa Noelle Crane	17-Jul-25	15403	Kellen Elizabeth Tucker
8-Apr-25	15337	Halle Dee Davis	24-Jul-25	15407	Carla Janette Ingram Granberry
8-Apr-25	15338	Caleb Michael Fargarson	24-Jul-25	15408	William Davis Traweek
8-Apr-25	15339	Matthew Taylor Lash			

HELPFUL LINKS



[Exam Application](#)



[Registration](#)



[Administrative
Fine
Payment](#)

Upcoming Board Meetings

September 16, 2025 – Auburn University

*November 18, 2025 – University of Alabama

*January 27, 2026 – Troy University

*May 8, 2026 – Board office

*July 10, 2026 – Board office

*Proposed dates subject to Board approval



DISCIPLINARY ACTIONS

For a complete listing of disciplinary actions from 2002 to the present, please visit the [Board's website](#).

The facts of each case vary greatly and the Board's ruling is based on the merit of each case.

Other Disciplinary Action

CASE NO 25-9
NAMED CPA WALL, PEGGY R
CERT # 6264
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT \$2,000
FINE TOTAL \$6,000
DESCRIPTION OF COMPLAINT Failed to respond to Board inquiry; Failed to return client records when requested. Conduct discreditable to the public accounting profession.

CASE NO 24-12
NAMED CPA WESTBROOK, JASON ANTHONY
CERT # 7440
MEETING DATE 05/09/25
ACTION TAKEN CENSURED
FINE PER COUNT N/A
FINE TOTAL \$1,500
DESCRIPTION OF COMPLAINT Accepted Consent / The licensee made an error in bookkeeping and tax preparation that resulted in an overstatement of income that resulted in an overstatement of the company's tax liability. This activity violates rules of professional conduct, conduct discreditable to the public accounting profession. / Must complete the following within 30 days of the Board approval: 1) pay \$1,500 fine; and 2) complete NASBA CPT Ethics course.

Failed CPE Audit

CASE NO 25CPE-4
NAMED CPA BICE, ALLISON MARIE
CERT # 13444-R
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$900
DESCRIPTION OF COMPLAINT Accepted Consent - Failed CPE audit / fined \$900, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval

CASE NO 25CPE-5
NAMED CPA BURNETT, KATRINA SOLOMON
CERT # 8482
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$900
DESCRIPTION OF COMPLAINT Accepted Consent - Failed CPE audit / fined \$900, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval



DISCIPLINARY ACTIONS

Failed CPE Audit (continued)

CASE NO 25CPE-7
NAMED CPA FUNDUM, SHANE PATRICK
CERT # 8507
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$520
DESCRIPTION OF COMPLAINT Accepted Consent - Failed CPE audit / fined \$520, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval

CASE NO 25CPE-8
NAMED CPA HALLIN, THOMAS GEORGE
CERT # 11798
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$690
DESCRIPTION OF COMPLAINT Accepted Consent - Failed CPE audit / fined \$690, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval

CASE NO 25CPE-9
NAMED CPA HAYMAN, BRANDON FLOYD
CERT # 13199
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$4,500
DESCRIPTION OF COMPLAINT Accepted Consent - Failed CPE audit / fined \$4,500, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval

CASE NO 25CPE-12
NAMED CPA MCMURTRIE, KEITH T
CERT # 5791
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$800
DESCRIPTION OF COMPLAINT Accepted Consent - Failed CPE audit / fined \$800, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval

CASE NO 25CPE-14
NAMED CPA MINTER, CYNTHIA LEIGH
CERT # 6457
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$3,300
DESCRIPTION OF COMPLAINT Accepted Consent - Failed CPE audit / fined \$3,300, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval

CASE NO 25CPE-15
NAMED CPA OBAAZEE, CHANTE
CERT # 7754
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$710
DESCRIPTION OF COMPLAINT Failed CPE audit / fined \$710, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval



DISCIPLINARY ACTIONS

Failed CPE Audit (continued)

CASE NO 25CPE-2
NAMED CPA PITTS, MARK ALAN
CERT # 10240
MEETING DATE 7/11/2025
ACTION TAKEN CENSURED
FINE PER COUNT N/A
FINE TOTAL \$1,200
DESCRIPTION OF COMPLAINT CENSURED - Accepted Consent - Failed follow-up CPE audit / fined \$1,200, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval

CASE NO 25CPE-16
NAMED CPA PYRON, JULIE LAVERCOMBE
CERT # 7411
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$1,240
DESCRIPTION OF COMPLAINT Accepted Consent - Failed CPE audit / fined \$1,240, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval

CASE NO 25CPE-22
NAMED CPA SINGLETON, AARON JOINER
CERT # 10681
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$4,500
DESCRIPTION OF COMPLAINT Failed CPE audit / fined \$4,500, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval

CASE NO 21CPE-55
NAMED CPA SOUTHWELL, NARVEL WAYNE
CERT # 7113
MEETING DATE 05/09/25
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL N/A
DESCRIPTION OF COMPLAINT Show of Cause #2 - Failed to comply with September 16, 2021 Board Order & Consent Agreement and January 21, 2022 Show Cause Board Order. / Must return CPA license within 30 days

CASE NO 25CPE-18
NAMED CPA THOMAS, BARRETT FRANKLIN
CERT # 13223
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$900
DESCRIPTION OF COMPLAINT Accepted Consent - Failed CPE audit / fined \$900, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval

CASE NO 25CPE-19
NAMED CPA VALENTINE, PATRICIA ANN
CERT # 6925
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$4,300
DESCRIPTION OF COMPLAINT Accepted Consent - Failed CPE audit / fined \$4,300, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval



DISCIPLINARY ACTIONS

Failed CPE Audit (continued)

CASE NO 25CPE-20
NAMED CPA WHITEHURST, KIMBERLY KELLEY
CERT # 10953
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$2,500
DESCRIPTION OF COMPLAINT Accepted Consent - Failed CPE audit / fined \$2,500, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval

CASE NO 25CPE-21
NAMED CPA WILLIAMS, CHARLES TAYLOR
CERT # 12516
MEETING DATE 7/11/2025
ACTION TAKEN CENSURED
FINE PER COUNT N/A
FINE TOTAL \$5,000
DESCRIPTION OF COMPLAINT CENSURED - Failed follow-up CPE audit / fined \$5,000, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval

CASE NO 25CPE-17
NAMED CPA WOOD, DEBORAH GRACE (STOKES)
CERT # 11138
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$510
DESCRIPTION OF COMPLAINT Accepted Consent - Failed CPE audit / fined \$510, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval

Late Filers - Failed to renew annual permit

CASE NO 25D-55
NAMED CPA BREWER, RYAN WADE
CERT # 9169
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-56
NAMED CPA BROWN, MARK KIMBELL
CERT # 10853
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-58
NAMED CPA BUSBY, HARVEY G JR
CERT # 7838-R
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-4 / 25DF-3
NAMED CPA BUSEY, NANCY JOANA / BUSEY & BUSEY CPAS LLC
CERT # 3131 / F2020
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$1,000
DESCRIPTION OF COMPLAINT Failure to apply for an annual permit to practice for individual and firm



DISCIPLINARY ACTIONS

Late Filers - Failed to renew annual permit (continued)

CASE NO 25D-5 / 25DF-5
NAMED CPA CALLAHAN, MICHAEL ANDREW / INTENTIONAL ACCOUNTING INC
CERT # 14860-R / F2833
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$1,000
DESCRIPTION OF COMPLAINT Failure to apply for an annual permit to practice for individual and firm

CASE NO 25D-10
NAMED CPA CRANE, DAVID A
CERT # 2577
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-62
NAMED CPA CRUTCH, ADRIENNE L
CERT # 10625-R
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-63
NAMED CPA CURRIE, DOVER M
CERT # 1281
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-15
NAMED CPA GRANGER, BESS MARIE
CERT # 11262
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-18
NAMED CPA HALL, KEISHA AYCOCK
CERT # 9337
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-66
NAMED CPA HECKMAN, MICHAEL F
CERT # 2510
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-67
NAMED CPA HOUGHTELING, MARK J
CERT # 7368
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit



DISCIPLINARY ACTIONS

Late Filers - Failed to renew annual permit (continued)

CASE NO 25D-20 / 25DF-7
NAMED CPA HOWARD, JOHN L JR / JOHN L HOWARD CPA
CERT # 13289-R / F2545
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$1,000
DESCRIPTION OF COMPLAINT Failure to apply for an annual permit to practice for individual and firm

CASE NO 25D-22 / 25DF-11
NAMED CPA JAMES, ODIS F JR / ODIS F JAMES JR CPA
CERT # 2374 / F772
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$1,000
DESCRIPTION OF COMPLAINT Failure to apply for an annual permit to practice for individual and firm

CASE NO 25D-24
NAMED CPA KLUMPP, LACEY HARRIS
CERT # 14386
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-25
NAMED CPA LEE, CA WEN
CERT # 13731-R
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-26 / 25DF-1
NAMED CPA MATHIS, TANIA VAUSE / BALANCED-3 ACCOUNTING AND TAX LLC
CERT # 10504 / F2379
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$1,000
DESCRIPTION OF COMPLAINT Failure to apply for an annual permit to practice for individual and firm

CASE NO 25D-27
NAMED CPA MCLAIN, CODY RANDALL
CERT # 11509
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-28
NAMED CPA MIKELL, KIMBERLY DELAINE
CERT # 11033
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-29 / 25DF-8
NAMED CPA MILLER, JOSEPH R / JOSEPH R MILLER CPA
CERT # 1148 / F2423
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$1,000
DESCRIPTION OF COMPLAINT Failure to apply for an annual permit to practice for individual and firm



DISCIPLINARY ACTIONS

Late Filers - Failed to renew annual permit (continued)

CASE NO 25D-78
NAMED CPA MITCHELL, HEIDI
CERT # 12262
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-31
NAMED CPA MUNDY, DONALD C
CERT # 8300
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-79
NAMED CPA ODOM, ELIZABETH WOODHAM
CERT # 7046
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-86
NAMED CPA REDMOND, JULIE SUZANNE
CERT # 6533
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-87
NAMED CPA REINEMER, KARLI ILA
CERT # 11824
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-89
NAMED CPA RHODES, JOHN FREDERICK
CERT # 8408
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-39
NAMED CPA ROTH, ELEXUS NICOLE
CERT # 14013
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-92
NAMED CPA SAEGER, PAUL H III
CERT # 4686
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit



DISCIPLINARY ACTIONS

Late Filers - Failed to renew annual permit (continued)

CASE NO 25D-40
NAMED CPA SASSER, JESSICA LYNN
CERT # 12246
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-93
NAMED CPA SCHLUETER, WILLIAM R
CERT # 5498
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-43
NAMED CPA SPOTANSKI, BRADLEY MICHAEL
CERT # 14797-R
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-44
NAMED CPA STALLINGS, DUSTY CANDIDA
CERT # 6309
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-101
NAMED CPA WHITEHURST, DAVID SCOTT
CERT # 7787
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-102
NAMED CPA WIGGINS, TONY LEMUEL JR
CERT # 8294
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-49
NAMED CPA WILLIAMSON, NATHAN T
CERT # 15149-R
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

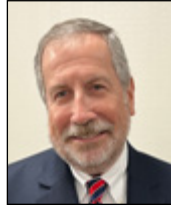
CASE NO 25D-50
NAMED CPA WRIGHTSON, LAURA ELIZABETH
CERT # 14711-R
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit



STATE BOARD OF ACCOUNTANCY MEMBERS



Rita Prince, CPA
Chair
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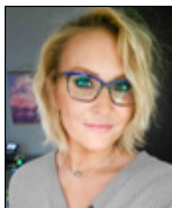
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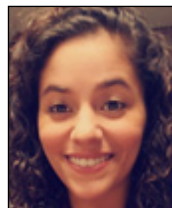
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