



Alabama State Board of Public Accountancy

NEWSLETTER



Contents

Are You Ready to Register	2
Board Member Spotlight	3
New CPAs	4
Disciplinary Actions	5-14
Board Members	15
Board Staff	15

Alabama State Board of Public Accountancy

770 Washington Ave, Ste 226
Montgomery, AL 36104-3807
Tel: 334-242-5700 | Fax: 334-242-2711
www.asbpa.alabama.gov



ARE YOU READY TO REGISTER?

Reminders and Important Information

As many of you are working on completing your annual CPE requirements, we want to provide a few important reminders. On the following page, read about the CPE requirements.

ARE YOU READY TO REGISTER?

Registration Forms

The 2024-2025 paper Registration forms and online links will be available on the Registration page of the Board's website on October 1. All CPAs, PAs, NLOs and Firms must submit a 2024-2025 Registration Form no later than December 31, 2024. Forms submitted after December 31, 2024 are subject to a late renewal penalty of \$100. Forms submitted after February 28, 2025 are subject to a late renewal penalty of \$500. Disciplinary action will be taken for anyone who has not registered after March 31, 2025.

CPE Reporting

CPE reporting is completed on your annual registration form each year. Please make sure to have your CPE certificates of completion in hand when you complete the CPE reporting portion of your registration. Make sure that you have independently verifiable evidence of completion for 40 hours of CPE, including 8 hours of accounting and auditing CPE and 2 hours of ethics CPE. There is no longer a cap on self-study CPE, so you may complete all your hours through this delivery method, if you so choose.

Instructional Video

A helpful video will be available on our website to assist with any questions you may have with creating an account and/ or uploading your CPE

for the online registrations. The link to this video will be found on the Registration page of the Board's website on October 1.

CPE Extensions

CPE must be completed by September 30, 2024. If you find that you have not met the required hours, please email Ashley Sides to request a CPE extension. In your email, please include your name, certificate number, the date by which you plan to have your CPE completed, and the reason you need the extension.

False Attestations

The Board strongly advises licensees who have not completed their required CPE to reach out to the Board office. Do not falsely attest completion of CPE courses in order to renew your license as active. Licensees who falsely attest to completion of CPE could face disciplinary action that may include possible censure or revocation, making up the deficient CPE hours, completion of an additional ethics course and substantial fines. The Board encourages licensees to change their status and renew as inactive status rather than falsely attest CPE completion. (Please refer to Board Rules pertaining to Inactive status.) If you have any questions regarding registration, please contact the Board office.



BOARD MEMBER SPOTLIGHT

Steve N. Smith

Steven N. Smith is nearing the completion of his second year as a Board member, having been appointed by Governor Kay Ivey to the Alabama State Board of Public Accountancy for a four-year term effective October 1, 2022.

Steve was born and raised in Montgomery, graduating from Sidney Lanier High School. Steve is a graduate of the University of Alabama, earning a B. S. Degree in Accounting (1978) and a Juris Doctor (1981) from the University of Alabama School of Law. After graduation from law school, Steve began his career in public accounting in the tax department of Coopers & Lybrand in Birmingham. He passed the bar exam in the summer of 1981, and became a member of the Alabama State Bar in September, 1981. He became a Certified Public Accountant in June, 1983, after passing the CPA exam and satisfying the then-existing requirement of two years of employment in a public accountancy firm. After being with Coopers and Lybrand for over eight years, Steve spent the rest of his professional career with local public accounting firms, including 28 years with BMSS, LLC. He retired from BMSS on December 31, 2022. Retirement has allowed Steve to have a greater focus on his interest in fly fishing (warm- and cold-water varieties) and rekindle his efforts in fly tying.

Steve's background with public accounting firms (small and large, local and national) gives him a diverse perspective of the accounting profession and a wide range of experiences to draw on in carrying out the duties and responsibilities of a Board member. Holding professional licenses as both



a CPA and an attorney, he has perspectives and experiences that assist him in his role on the Board. Steve's retirement has provided him with greater flexibility to apply these perspectives and experiences to a broader, increasing range

of projects as a Board member. He is also currently serving as a member of the Ethics Committee for NASBA, the National Association of State Boards of Public Accountancy. Steve values his Board and NASBA service



as an opportunity "to pay it forward" from a professional standpoint. The future health of the accounting profession is very important to Steve from a more personal standpoint, given the career paths of two of his children.

Steve and his wife, Robin, have been married for 44 years. Robin, a graduate of the University of Alabama College of Education, recently retired after a multifaceted career that included being a public school special education teacher, the Director of the Early Childhood Learning Center at Levite Jewish Community Center and later the marketing director for the LJCC. Steve and Robin have three children. Their daughter, Jessica Rhodes, is a CPA in the Birmingham office of Deloitte Tax, LLP, where she has been employed since earning bachelor and master degrees in accounting at the University of Georgia. Their daughter, Lauren Smith, has a bachelor of fine arts degree from the University of Georgia and is a line producer with Crazy Legs Productions in Atlanta. Their daughter, Molly Osborn, is a CPA and holds a bachelor of accountancy degree from the University of Georgia and a master of accountancy degree from the University of Alabama; she is employed by Harbert Management Corporation in Birmingham. Steve and Robin also have two granddaughters, Elanna and Ainsley, one grandson, Quincy, and three grand-dogs. Family gatherings at the lake and annual family vacations are favorite ways to spend time together, away from the bustling, day-to-day routines.

NEW CPAs

Rachel Erin Curry
Lekisha Moore Doyle
John Donald Freeman Jr
Cameron Jordan Jackson
Kaitlin Rose Jones
Jeewon Kim
Rachel Victoria Rysedorph
Julie Suzanne Smith
Charles David Tatum
Brody Alexander White
Adelyne Adams Mitchell
Susan Marie Colditz
Kimberly Ukenholz Tiller
Douglas Clayton Wright
Joel Charles Bostrom
Zachary Neil Jordan
Brandon Michael Martin
Lindsey Michelle Masterson
Miles Louis McLindon
Lillian Stewart Myers
Christopher Andrew Pitts
Sydney Hamilton Sledge
AnnaMaria Leona Feist
Jay Henry Jarrett II
Erin Meador Johnson
Carson Matthew Presley
Kelley Crews Yenias
Eleanor Waite Bond
Sarah-Briley Rose Cross
Kellsey Leigh Daggett
Macy Delano Gooch
Brandon Alexander Haley
Justin Van Headley
Douglas Elliott Hurt III
Natalie Erin Luther
Tracy Elizabeth Martin
Jacob Bryant Paul
Molly Parker Stone
Ryan Durham Dowdy
Avery Taylor Beasley
Chelsea Elizabeth Carroll
Murphy Joseph Durrett
Garrett Thomas Fain
Justin Robert Funk
Tavares Santez Grays
Emma Pierce Lucas
Viet-Phuong Tran Nguyen
Mary Katherine Patton
Brittany Nicole Pell
Natalie Knox Shannon

Cory Alan Stanaland
Savannah Elizabeth Stephens
Robert Dowie Umbach
Lillian Nolani Webb
Steven Graham Whitaker
Zijuan Chen
Christian Alan Millns
Rachael Brooke Bowley
Susan Pettigrew Capps
Taylor Nicole Hamlin
Jacqueline Lacey Lewis
India Amelia Marriott
John Douglas Phillips Jr
Rachel Jo Pierce
Kara Trae Plash
Katherine Anne Votaw
Andrew Stephen Whitfield
Jackson Daniel Willyerd
Mary Casteel Hallisey
John Anthony Cento
Cameron Joseph Graham
Danielle Ashton Haskin
Alicia Duncan Still
Emily Tyler Daffron
David Thomas Hyde
Sarah Margaret Jordan
Felicia Staub Langston
Abigail Borland Snyder
David Malcolm Sower
Kishankumar Sureschchand Patel
James Michael Aiken
Andrew Timothy Broderick
Joshua Michael Chaffin
Olivia Mary Dunn
Leah Elizabeth Mumpower
Christopher Gerard Odom
Landon Dial Crowder
Richard Tyler Mckeown
Virginia Kathryn Sudduth
Wendy Marie Amos
Kathryn Lawrence Baker
Kasie Mullis Hicks
Anna Elizabeth Hutto Luneau
Ryan Davis McCarty
James Nathan Nix III
Heather Jeanne Stewart
Alana Kirsten Vick
Zachary Quentin Borne
Allison Ann Evans
Nicole Marie Falls

Jesse Michael Rasaka
Angela Da Paula Russo
Trenace Reynolds Smith
Klancy Kay Brewer
Jack Douglas Ingram
Shin Kwon Kim
Stella Kiss
Emily Butler Stender
Summer Lee Tidwell
Christina Diane Cullers
Trisha Lea Guenther
Nathan Trevor Williamson
Courtney Pearlene King
Christopher Brian Looney
Caroline Williams Blaylock
Morgan Leanna Cannon
Jackson Luke Fendley
Natalie Brister Russell
Kaleigh Anne Kwasigroh
Mbi Tarh Agbortarh
Gabriella Paul Aboujaoude
Amara Shay Baltimore
Jessica Baca Parker
Beatrice Bear Tisher
Eleanor Ann Vogle
Lance Keith Carpenter
Richard Powell Crane
Stewart Stevenson Baker
Katherine Harriett Green
Elizabeth Giacalone Radke
Traci Lynn Rowland Shepps
Joseph Wilson Benton
Emily Wilson Blackwell
Robert Dylan Kemper
Nicholas Thomas Michel
Nicholas Stephen Piros
Zachary Harrison Ward
Ashley Nicole Dothard
Hayden Thomas Ford IV
Jonathan Paul Gareri
Mia Jo Lyons
Christine Ann Forsythe
Owen Elizabeth Hicks Hooper
Shanna Miller
Eric Michael Negangard
Scott Jacob Oliver
Manuel Bolivar Cedeno
Casey Douglas Corbett
Jackson Reed Mitchell
Grace Garner Wright

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.

January 23, 2024

NAMED CPA BYRD, ROBERT PATRICK
CERT NO. 9579
CASE # 23-14
ACTION CENSURED
FINE \$3,000
DESCRIPTION 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.

NAMED CPA DICKERSON, JACQUELINE CRUTCHFIELD
CERT NO. 7534
CASE # 24PR-2
ACTION REVOKED
FINE \$4,000
DESCRIPTION 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.

NAMED CPA HAYDEN, RICHARD ELLIS
CERT NO. 8458-R
CASE # 23-19
ACTION REVOKED
FINE \$2,000
DESCRIPTION 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.

NAMED CPA JONES, MARGARET DIANNE
CERT NO. 13892-R
CASE # 23CPE-15
ACTION N/A
FINE \$1,250
DESCRIPTION Failed CPE audit / Pay \$1,250 fine, resolve CPE for FYE 9/30/22, & complete CPT course w/in 30 days of Board approval.

NAMED CPA MCCRORY, DAVIS V
CERT NO. 3924
CASE # 23CPE-40
ACTION N/A
FINE \$4,500
DESCRIPTION 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.

NAMED CPA MCGRIFF, BILL W
CERT NO. 854
CASE # 24PR-1
ACTION REVOKED
FINE \$4,000
DESCRIPTION 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.

NAMED CPA RUSSELL, LOUIS G III
CERT NO. 1003
CASE # 23CPE-41
ACTION N/A
FINE \$700
DESCRIPTION Failed CPE audit / Pay \$700 fine, resolve CPE for FYE 9/30/22, & complete CPT course w/in 30 days of Board approval.



DISCIPLINARY ACTIONS

January 23, 2024 (continued)

NAMED CPA SEGARS, MICHAEL KIRK
CERT NO. 6252
CASE # 23-20
ACTION CENSURED
FINE \$7,000
DESCRIPTION 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.

NAMED CPA WORRELL, MICHAEL B
CERT NO. 1610
CASE # 23-13
ACTION SUSPENDED
FINE \$5,000
DESCRIPTION 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.

May 3, 2024

NAMED CPA LUND, STEVEN ALAN
CERT NO. 11596
CASE # 24-3
ACTION CENSURED
FINE \$7,000
DESCRIPTION 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.



DISCIPLINARY ACTIONS

May 3, 2024 (continued)

NAMED CPA SEGARS, GEREMY GRANT
CERT NO. 9231
CASE # 23-8
ACTION CENSURED
FINE \$5,500
DESCRIPTION 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.

NAMED CPA STEWART, OTIS JR
CERT NO. 8935
CASE # 24-5
ACTION CENSURED
FINE \$4,000
DESCRIPTION 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.

July 12, 2024

NAMED CPA BASS, KIMBERLY DIANNE
CERT NO. 14703-R
CASE # 24D-7
ACTION REVOKED
FINE \$500
DESCRIPTION Failed to register and/or apply for an annual permit to practice

NAMED CPA BRASHIER, KIMBERLY LOUISE
CERT NO. 9906
CASE # 24D-49
ACTION REVOKED
FINE \$500
DESCRIPTION Failed to register and/or apply for an annual permit to practice

NAMED CPA BERDANIER, ROBERT DAWSON
CERT NO. 8439-R
CASE # 24D-48
ACTION REVOKED
FINE \$500
DESCRIPTION Failed to register and/or apply for an annual permit to practice

NAMED CPA BRAXTON, HANNAH GRIFFITH
CERT NO. 13629-R
CASE # 24D-10
ACTION REVOKED
FINE \$500
DESCRIPTION Failed to register and/or apply for an annual permit to practice



DISCIPLINARY ACTIONS

July 12, 2024 (continued)

NAMED CPA BRETZ, ALICE WRAPE
CERT NO. 6051
CASE # 24D-50
ACTION REVOKED
FINE \$500
DESCRIPTION Failed to register and/or apply for an annual permit to practice

NAMED CPA BRIGHAM, LOTT HERRICK
CERT NO. 12077
CASE # 24D-51
ACTION REVOKED
FINE \$500
DESCRIPTION Failed to register and/or apply for an annual permit to practice

NAMED CPA BURKS, JANE WILSON
CERT NO. 13324
CASE # 24CPE-2
ACTION N/A
FINE \$600
DESCRIPTION Accepted Consent - Failed CPE audit / fined \$600, resolve CPE for FYE 9/30/23, & complete CPT course all due w/in 30 days of Board approval

NAMED CPA DAVIS, JOEL B
CERT NO. 10811
CASE # 24CPE-4
ACTION N/A
FINE \$650
DESCRIPTION Accepted Consent - Failed CPE audit / fined \$650, resolve CPE for FYE 9/30/23, & complete CPT course all due w/in 30 days of Board approval

NAMED CPA DOYLE, MARTHA BLACK
CERT NO. 7535
CASE # 24D-55
ACTION REVOKED
FINE \$500
DESCRIPTION Failed to register and/or apply for an annual permit to practice

NAMED CPA EMILI, RYAN STEFANO
CERT NO. 14321
CASE # 24D-18
ACTION REVOKED
FINE \$500
DESCRIPTION Failed to register and/or apply for an annual permit to practice

NAMED CPA HAMILTON, MARK CLAYTON
CERT NO. 9461
CASE # 24CPE-5
ACTION N/A
FINE \$1,400
DESCRIPTION Accepted Consent - Failed CPE audit / fined \$1,400, resolve CPE for FYE 9/30/23, & complete CPT course all due w/in 30 days of Board approval

NAMED CPA HAMILTON, MICHAEL LEON JR
CERT NO. 11569
CASE # 24D-22
ACTION REVOKED
FINE \$500
DESCRIPTION Failed to register and/or apply for an annual permit to practice

NAMED CPA HARRIS, ROBERT HUNTER
CERT NO. 12315
CASE # 24D-59
ACTION REVOKED
FINE \$500
DESCRIPTION Failed to register and/or apply for an annual permit to practice



DISCIPLINARY ACTIONS

July 12, 2024 (continued)

NAMED CPA HIGGINS, MARION E JR
CERT NO. 2399
CASE # 24-7
ACTION CENSURED
FINE \$7,000
DESCRIPTION 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) Agreed to not engage in any financial statement reporting to include attest engagements, compilation engagements, or preparation of financial statement engagements, unless approved by the Board.

NAMED CPA HOPPER, WILLIAM ANDREW
CERT NO. 12254
CASE # 24D-23
ACTION REVOKED
FINE \$500
DESCRIPTION Failed to register and/or apply for an annual permit to practice

NAMED CPA HUA, TRUC
CERT NO. 14313
CASE # 24D-24
ACTION REVOKED
FINE \$500
DESCRIPTION Failed to register and/or apply for an annual permit to practice

NAMED CPA HUDSON, AMI ALLEN / AMI ALLEN HUDSON CPA
CERT NO. 7004 / F2185
CASE # 24DF-1
ACTION REVOKED
FINE \$500
DESCRIPTION Failure to apply for an annual firm permit

NAMED CPA HUDSON, WENDY HARRIS / WENDY HUDSON CPA LLC
CERT NO. 14203 / F2722
CASE # 24DF-14
ACTION REVOKED
FINE \$500
DESCRIPTION Failure to apply for an annual firm permit

NAMED CPA JARRETT, KIRK J
CERT NO. 9262-R
CASE # 24D-25
ACTION REVOKED
FINE \$500
DESCRIPTION Failed to register and/or apply for an annual permit to practice

NAMED CPA KENT, THOMAS PATRICK III
CERT NO. 10569
CASE # 24D-30
ACTION REVOKED
FINE \$500
DESCRIPTION Failed to register and/or apply for an annual permit to practice

NAMED CPA KURN, NANCY MARTHA
CERT NO. 7326
CASE # 24D-65
ACTION REVOKED
FINE \$500
DESCRIPTION Failed to register and/or apply for an annual permit to practice



DISCIPLINARY ACTIONS

July 12, 2024 (continued)

NAMED CPA LEATHERWOOD, DAN R
CERT NO. 8376
CASE # 24D-31
ACTION REVOKED
FINE \$500
DESCRIPTION Failed to register and/or apply for an annual permit to practice

NAMED CPA LICHTENSTEIN, KATEY ALEXIS
CERT NO. 14751
CASE # 24D-32
ACTION REVOKED
FINE \$500
DESCRIPTION Failed to register and/or apply for an annual permit to practice

NAMED CPA MINER, JAKE ALLEN
CERT NO. 13945
CASE # 24CPE-7
ACTION N/A
FINE \$900
DESCRIPTION Accepted Consent - Failed CPE audit / fined \$900, resolve CPE for FYE 9/30/23, & complete CPT course all due w/in 30 days of Board approval

NAMED CPA MOORE, ANNIE MURPHREE
CERT NO. 11367
CASE # 24D-68
ACTION REVOKED
FINE \$500
DESCRIPTION Failed to register and/or apply for an annual permit to practice

NAMED CPA MOORE, WILLIAM BRIAN / W
 BRIAN MOORE CPA LLC
CERT NO. 11326 / F2698
CASE # 24DF-13
ACTION REVOKED
FINE \$500
DESCRIPTION Failure to apply for an annual firm permit

NAMED CPA PERRY, POLLY WHITAKER
CERT NO. 11372
CASE # 24CPE-8
ACTION N/A
FINE \$750
DESCRIPTION Accepted Consent - Failed CPE audit / fined \$750, resolve CPE for FYE 9/30/23, & complete CPT course all due w/in 30 days of Board approval

NAMED CPA PLUNKETT, CASSIE MARIE
CERT NO. 11288
CASE # 24CPE-1
ACTION CENSURED
FINE \$1,300
DESCRIPTION FOLLOW-UP AUDIT / Accepted Consent - Failed CPE audit / fined \$1,300, resolve CPE for FYE 9/30/23, & complete CPT course all due w/in 30 days of Board approval

NAMED CPA RALEY, ADRIAN THOMAS
CERT NO. 8256
CASE # 24D-73
ACTION REVOKED
FINE \$500
DESCRIPTION Failed to register and/or apply for an annual permit to practice

NAMED CPA SHARP, FREDERICK DEVON
CERT NO. 7258
CASE # 24D-78
ACTION REVOKED
FINE \$500
DESCRIPTION Failed to register and/or apply for an annual permit to practice

NAMED CPA SMITH, CHERIE BARDWELL /
 LANDMARK PLC CPAS
CERT NO. 14268-R / F2759
CASE # 24DF-5
ACTION REVOKED
FINE \$500
DESCRIPTION Failure to apply for an annual firm permit



DISCIPLINARY ACTIONS

July 12, 2024 (continued)

NAMED CPA SMITH, CLINTON TERRY
CERT NO. 8094
CASE # 24D-79
ACTION REVOKED
FINE \$500
DESCRIPTION Failed to register and/or apply for an annual permit to practice

NAMED CPA SMITH, MITCHELL JAMES / MITCHELL J SMITH CPA CFE
CERT NO. 6485 / F1989
CASE # 24D-37 / 24DF-6
ACTION REVOKED
FINE \$1,000
DESCRIPTION Failure to apply for an annual permit to practice for individual and firm

NAMED CPA STALLWORTH, MICHAEL ERWIN
CERT NO. 12267
CASE # 24D-39
ACTION REVOKED
FINE \$500
DESCRIPTION Failed to register and/or apply for an annual permit to practice

NAMED CPA VAUGHN, ASHLEY BRIDGES
CERT NO. 13986
CASE # 24D-40
ACTION REVOKED
FINE \$500
DESCRIPTION Failed to register and/or apply for an annual permit to practice

NAMED CPA WALDRON, ERIN MOSLEY
CERT NO. 10961
CASE # 24D-82
ACTION REVOKED
FINE \$500
DESCRIPTION Failed to register and/or apply for an annual permit to practice

NAMED CPA WATFORD, DEANNA L
CERT NO. 8755
CASE # 24D-42
ACTION REVOKED
FINE \$500
DESCRIPTION Failed to register and/or apply for an annual permit to practice

NAMED CPA WELEJSKI, PATRICIA CELESTE
CERT NO. 6755
CASE # 24D-84
ACTION REVOKED
FINE \$500
DESCRIPTION Failed to register and/or apply for an annual permit to practice

NAMED CPA WILLIAMS, RICHARD B / RICHARD B WILLIAMS CPA PC
CERT NO. 1671 / F238
CASE # 24D-43 / 24DF-8
ACTION REVOKED
FINE \$1,000
DESCRIPTION Failure to apply for an annual permit to practice for individual and firm

NAMED CPA WOODWARD, JARED THOMAS
CERT NO. 10845
CASE # 24CPE-10
ACTION N/A
FINE \$740
DESCRIPTION Accepted Consent - Failed CPE audit / fined \$740, resolve CPE for FYE 9/30/23, & complete CPT course all due w/in 30 days of Board approval



DISCIPLINARY ACTIONS

September 17, 2024

NAMED CPA ABBOTT, JOE BOONE JR
CERT NO. 3644
CASE # 24-2
ACTION CENSURED
FINE \$5,000
DESCRIPTION Accepted Consent - Undertook an audit report on financial statements of an Employee Benefit Plan (EBP) 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 respondent complied with generally accepted auditing standards or principals. / Must complete the following within 30 days of the Board approval: 1) Pay \$5,000 fine; 2) Agreed if the Respondent plans to re-issue an EBP report with client year end before 12/31/22, that he will engage an exteneral CPA with expertise in this area to review the audit report and workpapers. Also, the Respondent will amend the audit report and workpapers as noted by the external CPA. 3) Agreed if in the future the Repondent plans to issue an EBP audit report, he shall engage a pre-issuance reviewer, chosen by the Respondent and approved by the Board, to perform a pre-issuance review of the first EBP audit report issued. 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, number, and type of engagements subject to pre-issuance review based on the results of these reports. 4) Agreed if in the future he plans to issue an EBP audit report, the Firm will become a member of the AICPA Employee Benefit Plan Audit Quaility Center. 5) Complete NASBA CPT Ethics course.

NAMED CPA BENNETT, WILLIAM STIGLER
CERT NO. 13686
CASE # 24CPE-11
ACTION N/A
FINE \$600
DESCRIPTION Accepted Consent - Failed CPE audit / fined \$600, resolve CPE for FYE 9/30/23, & complete CPT course all due w/in 30 days of Board approval

NAMED CPA CARMACK, BRADFORD LARRY
CERT NO. 12096
CASE # 24CPE-12
ACTION N/A
FINE \$1,250
DESCRIPTION Accepted Consent - Failed CPE audit / fined \$1,250, resolve CPE for FYE 9/30/23, & complete CPT course all due w/in 30 days of Board approval

NAMED CPA CAMERON, CHELSEA ANN
CERT NO. 13951-R
CASE # 24CPE-13
ACTION N/A
FINE \$580
DESCRIPTION Accepted Consent - Failed CPE audit / fined \$580, resolve CPE for FYE 9/30/23, & complete CPT course all due w/in 30 days of Board approval

NAMED CPA DENNIS, CASEY THRASHER
CERT NO. 13106
CASE # 24CPE-14
ACTION N/A
FINE \$800
DESCRIPTION Accepted Consent - Failed CPE audit / fined \$800, resolve CPE for FYE 9/30/23, & complete CPT course all due w/in 30 days of Board approval



DISCIPLINARY ACTIONS

September 17, 2024 (continued)

NAMED CPA LACERENZA, CHRISTOPHER M
CERT NO. 14196-R
CASE # 24CPE-15
ACTION N/A
FINE \$1,300
DESCRIPTION Accepted Consent - Failed CPE audit / fined \$1,300, resolve CPE for FYE 9/30/23, & complete CPT course all due w/in 30 days of Board approval

NAMED CPA MCMURRAY, PAUL AUGUSTUS
CERT NO. 9636
CASE # 24PR-5
ACTION REVOKED
FINE \$2,000
DESCRIPTION Failure to complete the requirements of the peer review program

NAMED CPA MILLER, DARWYN MAYTON
CERT NO. 7235
CASE # 24CPE-16
ACTION N/A
FINE \$950
DESCRIPTION Accepted Consent - Failed CPE audit / fined \$950, resolve CPE for FYE 9/30/23, & complete CPT course all due w/in 30 days of Board approval

NAMED CPA MITCHELL, JOSEPH P
CERT NO. 7239
CASE # 24CPE-25
ACTION N/A
FINE \$2,800
DESCRIPTION Accepted Consent - Failed CPE audit / fined \$2,800, resolve CPE for FYE 9/30/23, & complete CPT course all due w/in 30 days of Board approval

NAMED CPA MULLICAN, JOHN THOMAS III
CERT NO. 11554
CASE # 24CPE-17
ACTION N/A
FINE \$600
DESCRIPTION Accepted Consent - Failed CPE audit / fined \$600, resolve CPE for FYE 9/30/23, & complete CPT course all due w/in 30 days of Board approval

NAMED CPA NICHOLSON, JASON WILLIAM
CERT NO. 14027
CASE # 24CPE-18
ACTION N/A
FINE \$3,100
DESCRIPTION Accepted Consent - Failed CPE audit / fined \$3,100, resolve CPE for FYE 9/30/23, & complete CPT course all due w/in 30 days of Board approval

NAMED CPA ROBERTS, LEIGH ANN BECK
CERT NO. 6154
CASE # 24-11
ACTION CENSURED
FINE \$1,750
DESCRIPTION Accepted Consent - Undertook to prepare seven review reports from, 2018 to 2023, for submission to the AL Licensing Board of General Contractors (ALBGC) in compliance with the ALBGC reporting requirements. Failed to enroll into the peer review program. Failed to notify the Board that the firm issued reivev reports from 2018 to 2023. On the annual firm registrations for each of these years, "no reports issued" was marked. / Must complete the following within 30 days of the Board approval: 1) pay \$1,750 fine; and 2) complete NASBA CPT Ethics course.



DISCIPLINARY ACTIONS

September 17, 2024 (continued)

NAMED CPA SANFORD, ROBERT ROY
CERT NO. 13190
CASE # 24CPE-19
ACTION N/A
FINE \$700
DESCRIPTION Accepted Consent - Failed CPE audit / fined \$700, resolve CPE for FYE 9/30/23, & complete CPT course all due w/in 30 days of Board approval

NAMED CPA SCHNEIDER, MARK D
CERT NO. 14771-R
CASE # 24CPE-9
ACTION N/A
FINE \$700
DESCRIPTION Failed CPE audit / fined \$700, resolve CPE for FYE 9/30/23, & complete CPT course all due w/in 30 days of Board approval

NAMED CPA SMITH, JULIA WITTICHEN
CERT NO. 14438
CASE # 24CPE-21
ACTION N/A
FINE \$600
DESCRIPTION Accepted Consent - Failed CPE audit / fined \$600, resolve CPE for FYE 9/30/23, & complete CPT course all due w/in 30 days of Board approval

NAMED CPA TAUNTON, JOHNNY ALAN
CERT NO. 1513-R
CASE # 24CPE-22
ACTION N/A
FINE \$900
DESCRIPTION Accepted Consent - Failed CPE audit / fined \$900, resolve CPE for FYE 9/30/23, & complete CPT course all due w/in 30 days of Board approval

NAMED CPA WILLIAMS, JEFFREY B
CERT NO. 4071
CASE # 24-9
ACTION CENSURED
FINE \$2,500
DESCRIPTION Accepted Consent - Failed to return client QuickBook Online files. Eventually full access was returned to client. / Must complete the following within 30 days of the Board approval: 1) pay \$2,500 fine; and 2) complete NASBA CPT Ethics course.

HELPFUL LINKS



[Exam Application](#)



[Registration](#)



[Administrative
Fine
Payment](#)

Upcoming Board Meetings

November 12, 2024 – University of Alabama
 January 21, 2025 – Troy University
 May 9, 2025 – Board Office
 July 11, 2025 – Board Office
 September 16, 2025 – Auburn University



STATE BOARD OF ACCOUNTANCY MEMBERS



Michael J. Kintz, CPA
Chair
Wilkins Miller, LLC
Mobile, AL



Rita Prince, CPA
Vice Chair
Patterson Prince & Associates, LLC
Florence, AL



Tod Etheredge
Public Member
Trustmark Bank
Montgomery, AL



Wilhelmus "Wim" J. Schaffers, CPA
Member
Amedex Assurance Company Corp
Dadeville, AL



Connie Sheppard-Harris, CPA
Member
Sheppard-Harris & Associates, PC
Birmingham, AL



G. Alan Skinner, CPA
Member
Carr Riggs & Ingram, LLC
Dothan, AL



Steven N. Smith, CPA
Secretary
Birmingham, AL

STATE BOARD OF ACCOUNTANCY STAFF



D. Boyd Busby, CPA
Executive Director
(334) 242-5709
boyd.busby@asbpa.alabama.gov



Nicole T. Robinson
Chief of Staff
(334) 242-5712
nicole.robinson@asbpa.alabama.gov



Teresa R. Taylor
Enforcement Coordinator
(334) 242-5703
teresa.taylor@asbpa.alabama.gov



Ashley Sides
CPE Administrator
(334) 242-5707
ashley.sides@asbpa.alabama.gov



April Bird
Systems Administrator
(334) 242-5704
april.bird@asbpa.alabama.gov



Alise Ellis
CPA Exam Coordinator
(334) 242-5706
alise.ellis@asbpa.alabama.gov



Chequita Ross
Executive Assistant
(334) 242-5700
chequita.ross@asbpa.alabama.gov

