

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

BOARD ACTIONS as of 9/15/2026

CATEGORY	NAMED CPA	CERT #	CASE NO	MEETING DATE	ACTION TAKEN	FINE PER COUNT	FINE TOTAL	SHORT DESCRIPTION OF COMPLAINT
OLD FILE	ALEXANDER, CHARLES III	2865	N/A	6/10/90	REVOKED	N/A	N/A	failure to apply for an annual permit to practice
OLD FILE	FERRISS, W DOUGLAS	2039-R	N/A	6/10/90	REVOKED	N/A	N/A	failure to apply for an annual permit to practice
OLD FILE	BOOKER, LARRY F	PA 979	02R-67	1/18/02	REVOKED	\$1,000	\$1,000	failure to complete the requirements of the peer review program
OLD FILE	JOHNSON, FRED R	2983	02-2	3/22/02	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.
OLD FILE	PARRISH, KEVIN D	7118-R	01-8	3/22/02	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).
OLD FILE	PERKINS, THOMAS G	1877	02R-62	3/22/02	REVOKED	\$1,000	\$1,000	failure to complete the requirements of the peer review program
OLD FILE	RHODES, RUSSELL R	1880	2000-6	3/22/02	REVOKED	\$1,000	\$1,000	forged signature on 5 checks totaling \$325,981.05 to gain unauthorized funds
OLD FILE	BROWN, TONY EVERETT	7340	02-9	9/20/02	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.
OLD FILE	VAUGHAN, HOWELL D	1747-R	02-3	9/20/02	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.
OLD FILE	SAPP, JOSEPH HARRY	4766-R	03R-48	1/16/03	REVOKED	\$1,000	\$1,000	failure to apply for an annual permit to practice
OLD FILE	SMITH, HARVEY L	2029-R	03R-74	1/16/03	REVOKED	\$1,000	\$1,000	failure to complete the requirements of the peer review program
OLD FILE	STOCKTON, EDWARD F	5353-R	02-4	5/6/03	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.
OLD FILE	MCKENZIE, TIMOTHY ALLEN	8073	04R-42	1/21/04	REVOKED	\$1,000	\$1,000	failure to apply for an annual permit to practice
OLD FILE	LIVESAY, KENNETH K	3309	03-7	9/24/04	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
OLD FILE	BRUCE, DONNA M	3774	04-5	1/21/05	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
OLD FILE	WEST, STEVEN BRADFORD	9525-R	05R-60	1/21/05	REVOKED	\$1,000	\$1,000	failure to apply for an annual permit to practice
OLD FILE	CREWS, ROBERT JAY	3511-R	05R-76	3/25/05	REVOKED	\$250	\$250	failure to complete the requirements of the peer review program
OLD FILE	BAKER, KAREN T	4902	05-6	9/16/05	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.
OLD FILE	BARRY, STEVEN H	1948	05-5	9/16/05	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.
OLD FILE	WHITE, TIMOTHY D	5019	03-13	11/8/05	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.
OLD FILE	GRAYDON, DAVID H	2876	06R-63	1/20/06	REVOKED	\$1,000	\$1,000	failure to complete the requirements of the peer review program
OLD FILE	PAYNE, LAYNA J	6468	06R-68	1/20/06	REVOKED	\$1,000	\$1,000	failure to complete the requirements of the peer review program
OLD FILE	STONE, THOMAS LEE JR	8275	06R-70	1/20/06	REVOKED	\$1,000	\$1,000	failure to complete the requirements of the peer review program
OLD FILE	SMITH, WESTON L	3135	03-5	3/24/06	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
OLD FILE	HAMLET, DENNIS D	3363	03-12	5/8/06	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.
OLD FILE	OWENS, WILLIAM T	2927	03-4	5/8/06	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
OLD FILE	COWART, MARSHALL B	PA 514	07R-90	1/26/07	REVOKED	\$1,000	\$1,000	failed to satisfy the requirements of CPE for FYE 9-30-2005
OLD FILE	FULLER, BOBBY W	3567	07R-86	3/23/07	REVOKED	\$1,000	\$1,000	failure to complete the requirements of the peer review program
OLD FILE	WEBB, NORMAN RONALD	8148-R	07-7	5/7/07	SUSPENDED	\$100	\$100	Mr. Webb agreed to an Informal Settlement agreement for being suspended indefinitely by the IRS.
OLD FILE	GRACE, PHILLIP CURTIS	6138	07-12	1/25/08	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

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OLD FILE	JONES, PHILLIP G	PA 99	07-11	1/25/08	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.
OLD FILE	MCKENZIE, TIMOTHY ALLEN	8073	08R-66	1/25/08	REVOKED	\$1,000	\$1,000	failure to complete the requirements of the peer review program
OLD FILE	SNOW, ROBERT H	1884	08R-68	1/25/08	REVOKED	\$1,000	\$1,000	failed to satisfy the requirements of CPE for FYE 9-30-2006
OLD FILE	WHITE, DOUGLAS M	9390	08R-57	1/25/08	REVOKED	\$1,000	\$1,000	failure to apply for an annual permit to practice
OLD FILE	BOWLIN, DONALD WAYNE	1632	07-1	9/19/08	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.
OLD FILE	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
OLD FILE	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
OLD FILE	COUEY, PAULA ANNE	6964	09R-16	1/23/09	REVOKED	\$1,000	\$1,000	failure to apply for an annual permit to practice
OLD FILE	DELL, SCOTT H	10627-R	09R-20	1/23/09	REVOKED	\$1,000	\$1,000	failed to initially apply for an annual permit to practice
OLD FILE	LOEB, LEWIS RUSSELL	3111	09R-79	1/23/09	REVOKED	\$1,000	\$1,000	failed to satisfy the requirements of CPE for FYE 9-30-2007
OLD FILE	SPENCER, BRADELY T	4461	09R-54	1/23/09	REVOKED	\$1,000	\$1,000	failure to apply for an annual permit to practice
OLD FILE	SIRMON, JOHN M	1355	08-7	5/11/09	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.
OLD FILE	HARRIS, MICHAEL JOHN	5350	08-03	9/18/09	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.
OLD FILE	BUSH, ROBERTA JEAN	7869	10R-92	1/22/10	REVOKED	\$1,000	\$3,000	failed to satisfy the requirements of CPE for FYE 9-30-2008
OLD FILE	HERRING, SUSAN N	4383	10R-93	1/22/10	REVOKED	\$1,000	\$1,000	failed to satisfy the requirements of CPE for FYE 9-30-2008
OLD FILE	SMITHSON, WANDA JOYCE	5346-R	10-1	5/10/10	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.
OLD FILE	WHISENANT, SCOTT A	5809	10R-91	5/10/10	SUSPENDED	\$1,000	\$2,000	failure to complete the requirements of the peer review program
OLD FILE	ELDER, MICHAEL PATRICK	6308	10-6	9/17/10	REVOKED	\$2,000	\$2,000	Mr. Elder agreed to an Informal Settlement agreement. Not sure what the violations were.
OLD FILE	PETROFSKY, ANDREW DAVID	9368	10-5	9/17/10	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.
OLD FILE	MCLAIN, JOHN HAMILTON V	7824	10-4	11/8/10	REVOKED	\$5,000	\$10,000	On February 11, 2009, the Circuit Court of Madison County, Alabama, adjudged Mr. McLain guilty of two felony counts of Enticing a Child.
OLD FILE	MILLS, THOMAS J	4488	10-16	11/8/10	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 \$110,600.00.
OLD FILE	AUSTIN, BOB NATHANIEL	8163	11R-2	1/21/11	REVOKED	\$1,000	\$1,000	failure to apply for an annual permit to practice
OLD FILE	BOWERS, DAVID A	3318	11-3	1/21/11	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.
OLD FILE	FULLER, BOBBY W	3567	11R-22	1/21/11	REVOKED	\$1,000	\$1,000	failure to apply for an annual permit to practice
OLD FILE	LAWRENCE, TRACIE P	6149	10-20	1/21/11	CENSURED	\$500	\$1,500	Ms. Lawrence failed to return several clients tax records after the clients attempted multiple times to contact her.
OLD FILE	HALLMARK, JAMES ERIC	4839	12R-93	1/30/12	REVOKED	\$2,000	\$2,000	failure to complete the requirements of the peer review program
OLD FILE	SCHMITT, JASON ERIK	10678	12R-92	1/30/12	REVOKED	\$2,000	\$2,000	failure to complete the requirements of the peer review program
OLD FILE	DIONNE, DONALD L	5273	12-3	3/23/12	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.
OLD FILE	LAWRENCE, TRACIE P	6149	12-6	9/21/12	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.
OLD FILE	BANKS, LAWRENCE SCOTT	4995	13R-4	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
OLD FILE	BARNES, DOLORES G	7506	13R-6	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
OLD FILE	BLACKMON, KATHERINE IRENE	8168	13R-86	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
OLD FILE	BONAMY, ROBERT DAVID JR	6949	13R-9	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
OLD FILE	BROCATO, FRANK VINCENT III	9573	13R-11	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
OLD FILE	BURKS, R DAWN	4667	13R-12	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
OLD FILE	BURNS, JOHN EDWIN	8429-R	13R-13	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice

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OLD FILE	CHING, JAMES MICHAEL	8726	13R-14	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
OLD FILE	COX, WILLIAM E	3088	13R-16	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
OLD FILE	CRAWFORD, EDWARD CRAIG	9326	13R-17	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
OLD FILE	CUTLER, DANE W	2036	13R-18	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
OLD FILE	CUTTER, HARVEY F	1975	13R-97	1/28/13	REVOKED	\$5,000	\$10,000	failure to complete the requirements of the peer review program
OLD FILE	DAVIS, MARCUS A	3369-R	13R-20	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
OLD FILE	ELLISON, KELLON KNIGHT	6217	13R-26	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
OLD FILE	ELLISON, KELLON KNIGHT	6217	13R-86	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual firm permit
OLD FILE	HALL, WILLIAM PERRY	4726	13R-34	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
OLD FILE	HARRIS, DAVID A	3742	13R-37	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
OLD FILE	HENDERSON, PAMELA F	4953	13R-39	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
OLD FILE	HINSON, MICHAEL V	2969	13R-41	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
OLD FILE	HOLDER, DONNIE	1486	13R-95	1/28/13	REVOKED	\$2,000	\$4,000	failure to complete the requirements of the peer review program
OLD FILE	KING, CYNTHIA M	5068	13R-48	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
OLD FILE	LAWRENCE, TRACIE P	6149	12-9	1/28/13	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 (4-23-17), 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.
FAILURE TO FILE	MCKENZIE, ANDREA ALMAN	8709	13R-53	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	MERRILLE, JEFF JAMES	11266	13R-54	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	MICKLER, NATALIE LYNN	6010	13R-55	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	MILLER, CHRISTOPHER L	3279	13R-99	1/28/13	REVOKED	\$2,000	\$4,000	failure to complete the requirements of the peer review program
FAILURE TO FILE	MUSE, LORI ANN	6144	13R-57	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	OKEKE-EKPE, CHUKWUMA A	3130-R	13R-58	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	PARSON, KRISTIN EILEEN	8583	13R-59	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	PARSON, THOMAS STEWART	2195	13R-60	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	PATEL, RADHIKA ARVIND	11443	13R-62	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	PERALTA, KRISTY DEL SIGNORE	8499	13R-63	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	RYAN, ADAM JOHN	10168	13R-65	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	SANDERS, DEWEY N	3781	13R-67	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	SHINAS, STACEY MICHELE	7103-R	13R-70	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	SMILEY, JANETTE DIANNE	10836-R	13R-72	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	STINSON, NICHOLAS S	3102	13R-74	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	TAL, BARUCH	10697	13R-75	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	TILLEY, PAMELA DAVIS	4342	13R-79	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	TRIEFENBACH, JEREMY T	9959-R	13R-80	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	WILLIAMS, KERRY MCKENNEY	7279	13R-82	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	ZHOU, WENYAN	8822	13R-84	1/28/13	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
THEFT	DEAL, JON HARVEY	3002	13-2	3/22/13	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).
FAILURE TO FILE	ADAMS-ROSSIGNOL, CAROLYN HELEN	11345	14R-72	1/31/14	REVOKED	\$2,000	\$2,000	failed to satisfy the requirements of CPE for FYE 9-30-2012
FAILURE TO FILE	BELL, TIMOTHY SCOTT	5277	14R-2	1/31/14	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	DUMAS, KELLI MCARN	10081	14R-11	1/31/14	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	FUERST, DAVID JOHN	8506	14R-13	1/31/14	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	GLENN, MICHAEL SHAWN	7823	14R-15	1/31/14	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	GRESHAM, BLAIRE ROSS	11437	14R-17	1/31/14	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	HILL, BRANDON STEPHEN	10325-R	14R-19	1/31/14	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	HILL, RENARD	6723	14R-20	1/31/14	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	HIVNER, JAMES M	4822	14R-21	1/31/14	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	IRONS, STEPHEN JAY	8891	14R-24	1/31/14	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	JENNINGS, JOSEPH DALE	11282-R	14R-28	1/31/14	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	RILEY, DAVID EARLE	3726	14R-39	1/31/14	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	ROGERS, DAVID R	5265	14R-40	1/31/14	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	SCHUTZ, AMY BOTTOMS	9341	14R-42	1/31/14	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	SCHWARZ, JAY R	3530	14R-43	1/31/14	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	SHIRAH, R SCOTT	5744	14R-44	1/31/14	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	SLAY, S JAMES JR	1097	14R-45	1/31/14	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	SLAY, S JAMES JR	1097	14R-61	1/31/14	REVOKED	\$2,000	\$2,000	failure to apply for an annual firm permit
FAILURE TO FILE	SMITH, BRIAN WILLIAM	10546-R	14R-46	1/31/14	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice

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FAILURE TO FILE	STRICKLAND, CAROL LOUISE	11343-R	14R-51	1/31/14	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	THACKER, KENNETH TROY	7659-R	14R-53	1/31/14	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	TRAMMELL, PATRICK B	5014	14R-55	1/31/14	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
CLIENT RECORDS	ELLISON, KELLON KNIGHT	6217	14-3	9/19/14	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.
FAILURE TO FILE	BEASLEY, H A JR	7848-R	15R-4	1/23/15	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	FALLON, KATHRYN ANN	8965	15R-15	1/23/15	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	HOOPER, FRAN C	2624	15R-21	1/23/15	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	INGRAM, JOHN E	790	15R-63	1/23/15	REVOKED	\$2,000	\$2,000	failure to complete the requirements of the peer review program
FAILURE TO FILE	KING, JAMES WILLIAM	7014	15R-24	1/23/15	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	ROBERTS, ELIZABETH G	4083	15R-37	1/23/15	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	TAYLOR, JODI ELAN	7435	15R-42	1/23/15	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	THOMPSON, R BRYAN	4000	15R-43	1/23/15	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	THOMPSON, R BRYAN	4000	15R-58	1/23/15	REVOKED	\$2,000	\$2,000	failure to apply for an annual firm permit
FAILURE TO FILE	TOLOMEO, BECKY ANN	8662	15R-44	1/23/15	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	WATTERSON, KATHRYN MARGARET	8588-R	15R-48	1/23/15	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	WEST, ELWOOD LADON JR	9389	15R-50	1/23/15	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	YOUNG, ABNER BENJAMIN	11879	15R-59	1/23/15	REVOKED	\$2,000	\$2,000	failure to apply for an annual firm permit
FAILURE TO FILE	BROGDON, ROBERT R	1716	15R-69	5/8/15	REVOKED	\$2,000	\$2,000	failure to complete the requirements of the peer review program
FAILURE TO FILE	CORBIN, JAMES H	783	15R-64	5/8/15	REVOKED	\$2,000	\$2,000	failure to complete the requirements of the peer review program
FAILURE TO FILE	PATRICK, IRA H	2252	15R-61	5/8/15	REVOKED	\$2,000	\$2,000	failure to complete the requirements of the peer review program
FAILURE TO FILE	WALL, PEGGY R	6264	15R-67	5/8/15	REVOKED	\$2,000	\$2,000	failure to complete the requirements of the peer review program
EBP RELATED	WILLIAMS, GREGORY G	3531	15PR-15	9/18/15	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.
EBP RELATED	WEBB, ROBERT ASHLEY	3181	15-3	11/6/15	REVOKED	\$2,000	\$2,000	Mr. Webb completed an audit report that reflected lack of due professional care.
CPE AUDIT FAILURE	BLANKENSHIP, WILLIAM	425	16CPE-1	1/22/16	REVOKED	\$2,000	\$2,000	failed to satisfy the requirements of CPE for FYE 9-30-2014
FAILURE TO FILE	COSTANZO, FRANK J	234	16D-14	1/22/16	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	COTTON, MARK TIMOTHY	7671-R	16D-15	1/22/16	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	CRIMALDI, MATTHEW CHAD	9021	16D-16	1/22/16	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	DAVIS, BRADLEY TODD	10421	16D-17	1/22/16	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
CPE AUDIT FAILURE	DAVIS, ROBERT JR	6971	16CPE-2	1/22/16	REVOKED	\$2,000	\$2,000	failed to satisfy the requirements of CPE for FYE 9-30-2014
FAILURE TO FILE	DAYTON, VAUGHN ERIC	9912	16D-19	1/22/16	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	ELLISON, KELLON KNIGHT	6217	16D-26	1/22/16	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	HALFHILL, PATRICK M	10263-R	16D-32	1/22/16	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO COMPLETE PR	HINSON, THOMAS L	1254	16PR-4	1/22/16	REVOKED	\$2,000	\$2,000	Failure to complete the requirements of the peer review program
FAILURE TO COMPLETE PR	JENKINS, FRANK A	1731-R	16PR-3	1/22/16	REVOKED	\$2,000	\$2,000	Failure to complete the requirements of the peer review program
FAILURE TO FILE	LADNER, WARREN PHILLIP	11932-R	16D-40	1/22/16	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	LEE, JEFFREY GLENN	4281	16D-45	1/22/16	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	MCNAB, F MITCH	3946	16D-48	1/22/16	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	MIDDLETON, F WESLEY	7038	16D-49	1/22/16	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	MIDKIFF, BRIAN RICHARD	6927	16D-51	1/22/16	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	MILLER, MANDY TUCKER	8769	16D-52	1/22/16	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	MULLEN, MICHAEL VERNON	7589	16D-55	1/22/16	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	PRICE, TIMOTHY NEIL	6117-R	16D-60	1/22/16	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	STRIPLIN, RHONDA I	8842-R	16D-72	1/22/16	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	STRIPLIN, RHONDA I	8845-R	16D-5	1/22/16	REVOKED	\$2,000	\$2,000	failure to apply for an annual firm permit
FAILURE TO FILE	SUNDAY, JOHN TAYLOR	12021	16D-73	1/22/16	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	WATTS, ALAINA NICOLE	12108-R	16D-80	1/22/16	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	WHITE, MARIA S	4587	16D-81	1/22/16	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	WHITMORE, DEBORAH H	1609	16D-82	1/22/16	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	WILLIAMS, JAMES R	5020	16D-84	1/22/16	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	YOUNGBERG, JENNIFER MARIE	12122	16D-86	1/22/16	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
THEFT	BLACK, JOHN WAYNE JR	9318	15-12	3/9/16	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.

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CATEGORY		NAMED CPA	CERT #	CASE NO	MEETING DATE	ACTION TAKEN	FINE PER COUNT	FINE TOTAL	SHORT DESCRIPTION OF COMPLAINT
THEFT		COLLINS, GARY GENE	12586	15-9	3/9/16	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.
THEFT		MOLLIKA, TERRI M	5155	16-3	3/9/16	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.
THEFT		ADAMS, REBECCA LEA	8675	16-5	9/16/16	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.
EBP RELATED		BELL, JAMES ALAN	6946	16-11	9/16/16	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.
EBP RELATED		CAUSEY, DONALD W	1586	16-8	9/16/16	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.
EBP RELATED		CHESNUT, DAVID M	5518	16-7	9/16/16	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.
EBP RELATED		POOLE, ROBERT Q	3064	16-23	9/16/16	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.
EBP RELATED		WORRELL, MICHAEL B	1610	16-9	9/16/16	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.
EBP RELATED		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.
THEFT		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.
FAILURE TO FILE		BRIDGES, JAMES ERNEST	7136-R	17D-5	1/13/17	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE		COOK, SHANNON GARRETT	10475	17D-8	1/13/17	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO COMPLETE PR		CRISSON, R DWIGHT	1695	17PR-4	1/13/17	REVOKED	\$5,000	\$2,000	Failure to complete the requirements of the peer review program
FAILURE TO FILE		FARR, SHANNON WELCH	6022	17D-12	1/13/17	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice

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CATEGORY	NAMED CPA	CERT #	CASE NO	MEETING DATE	ACTION TAKEN	FINE PER COUNT	FINE TOTAL	SHORT DESCRIPTION OF COMPLAINT
FAILURE TO FILE	FASSINA, WENDI ORAZINE	10558	17D-13	1/13/17	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO COMPLETE PR	FROST, FORREST W	1457	17PR-6	1/13/17	REVOKED	\$5,000	\$4,000	Failure to complete the requirements of the peer review program
FAILURE TO FILE	JOHNSON, SHAKENYA SIRMANS	11107	17D-21	1/13/17	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	MCKINNEY, GAVIN GLEN	12684-R	17D-33	1/13/17	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	MOORE, ROGER D	856	17D-34	1/13/17	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice / DECEASED 11.30.2020
FAILURE TO FILE	MOORE, ROGER D	856	17DF-2	1/13/17	REVOKED	\$2,000	\$2,000	failure to apply for an annual firm permit / DECEASED 11.30.2020
FAILURE TO FILE	PHELPS, ROBERT E	7403	17D-39	1/13/17	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	PUCKETT, ELIZABETH MITCHELL	8687-R	17D-41	1/13/17	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	SAHAGUN, MELISSA PARR	8089	17D-44	1/13/17	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	SEYMOUR, MARILYN DENT	5603-R	17D-46	1/13/17	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	SHANNON, ROGER D	4543	17D-47	1/13/17	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	SIMON, HOLLI H	7732	17D-48	1/13/17	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	SMITH, ULYSSES JAMES	5322	17D-52	1/13/17	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO COMPLETE PR	STAPP, WILLIAM B	3022	17PR-2	1/13/17	REVOKED	\$5,000	\$5,000	Failure to complete the requirements of the peer review program
FAILURE TO FILE	WALKER, JOHN PHILLIPS	6826	17D-57	1/13/17	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	WARD, MICHAEL HYGH	4965-R	17D-58	1/13/17	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	WEATHERLY, AUSTEN BOWEN	12089	17D-60	1/13/17	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	WINKLEMAN, DENNIS KEITH	8297	17D-63	1/13/17	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
THEFT	DOWNEY, STEVEN T	3038-R	17-9	5/12/17	REVOKED		\$500	Securities and Exchange Commission instituted public administrative and cease-and-desist proceedings, denying the privilege of appearing before the Commission to practice
EBP RELATED	KING, W THOMAS	1064	17-6	5/12/17	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.
INACTIVE PRACTICE	BOWEN, JAMES BEN	4460	17-15	9/18/17	REVOKED		\$9,000	Operated a CPA firm and held out as a CPA while in inactive status with no permit to practice
FAILURE TO ENTER PR/TECHNICAL STANDARDS	MCCLESKEY, JUSTIN HEATH	7922	17-14	9/18/17	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
CPE AUDIT FAILURE	ABDULLAH, MUHAMMAD IBN	9769	17CPE-3	11/15/17	CENSURED	\$500	\$1,500	failure of CPE audit 2 out of 3 years
CPE AUDIT FAILURE	BOZEMAN, KATHERINE FRAZER	5873-R	17CPE-4	11/15/17	CENSURED	\$500	\$1,500	failure of CPE audit 2 out of 3 years
EBP RELATED	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
THEFT	MYERS, KARA WREN	8426	17-18	11/15/17	REVOKED	\$5,000	\$5,000	felony - theft of property first degree (State)
THEFT	WAKEFIELD, STEVEN R	5126	17-19	11/15/17	REVOKED	\$5,000	\$10,000	felony - bank fraud (Federal)
FAILURE TO FILE	ALLEN, REENA J	7401	18D-2	1/19/18	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	BRYANT, CHARLES A	4724	18D-11	1/19/18	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	CASH, ANDREW LEACH	11931-R	18D-14	1/19/18	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	DISMUKES, JIMMY WAYNE	6524	18D-20	1/19/18	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
THEFT	ELLIS, JESSE S	3648	16-24	1/19/18	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
THEFT	HENDERSON, RICHARD A	3539	17-24	1/19/18	REVOKED	\$5,000	\$5,000	Consent Agreement - 2 felony counts, rest of \$5.1m, consent and flat fee of \$5k
FAILURE TO FILE	HESTER, SHEILA WILLIAMS	6300	18D-32	1/19/18	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	JUNG, TAE SOO	12393-R	18D-38	1/19/18	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
CPE AUDIT FAILURE	KIRKPATRICK, CHARLES RUSSELL	8601-R	17CPE-5	1/19/18	REVOKED	\$2,000	\$6,000	CPE audit failure, twice in 3 years, no documentation and no attempt to correct
CPE AUDIT FAILURE	MACDONALD, NICHOLAS LAMAR	6306-R	18D-50	1/19/18	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	MYERS, PATRICK JAY	10669	18D-56	1/19/18	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO ENTER PR/TECHNICAL STANDARDS	NOYES, MICHAEL V	2148	17-20	1/19/18	REVOKED	\$3,000	\$15,000	misrepresenting firm engagements to be removed from PR and inadequate audit report
FAILURE TO FILE	PITRE, JULIA PIKE	4170-R	18D-61	1/19/18	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	SCHROLL, EMILY PICKETT	12664-R	18D-71	1/19/18	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	TERRELL, MARY ELIZABETH	11024-R	18D-78	1/19/18	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
CLIENT RECORDS	TURNBOW, DONALD E	6823	17-21	1/19/18	REVOKED	\$6,000	\$6,000	not releasing client records, fine contingent upon releasing client records / RECORDS RETURNED \$6000 FINE NOT REQUIRED
FAILURE TO ENTER PR/TECHNICAL STANDARDS	WILDER, KENNETH E	PA383	17-25	1/19/18	REVOKED	\$2,000	\$6,000	misrepresenting firm engagements, not enrolling in PR, inadequate compilations

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CATEGORY	NAMED CPA	CERT #	CASE NO	MEETING DATE	ACTION TAKEN	FINE PER COUNT	FINE TOTAL	SHORT DESCRIPTION OF COMPLAINT
INACTIVE PRACTICE	BOOHAKER, LEO JOSEPH	4930	18-3	3/23/18	REVOKED	\$2,000	\$2,000	Actively practicing with an inactive license
THEFT	ELLIS, JESSE S	3648	16-24	9/18/18	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
CPE RELATED	HALLMARK, MICHELLE WEAVER	9195	18-12	9/18/18	REVOKED	\$2,000	\$6,000	Not completing CPE while under agreement. Agreement cleared a S&C where a hearing was set for Jan 2018
CPE AUDIT FAILURE	HONEYCUTT, CLAUDE BURTON JR	6575	18CPE-4	9/18/18	CENSURED	\$1,500	\$1,500	Consent Agreement - failure of CPE audit 2 out of 3 years
THEFT	MCCRACKEN, KRISTIN RETZKE	10757-R	17-22	9/18/18	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.
INACTIVE PRACTICE	MINOR, EDWYNA W	1873	18-10	9/18/18	N/A	\$2,000	\$2,000	Practicing public accountancy while inactive
EBP RELATED	WATSON, ROGER ELDON	7276	18-18	9/18/18	CENSURED	\$1,000	\$1,000	Consent Agreement - Did not report EBP audit to Peer Review Team Captain
CPE AUDIT FAILURE	WILSON, ELIZABETH A	3593	18CPE-1	9/18/18	CENSURED	\$1,500	\$1,500	Consent Agreement - failure of CPE audit 2 out of 3 years
CPE AUDIT FAILURE	ANKERSON, TABITHA JOY	12228	18CPE-6	11/15/18	N/A	N/A	\$2,000	failed initial CPE audit - fraudulent reporting
THEFT	CADE, ADOLPHE CATLIN IV	2923	18-20	11/15/18	REVOKED		\$5,000	Consent Agreement - Pre-Trial diversion agreement in federal court - insider trading
CPE AUDIT FAILURE	CADE, RUBY E	4252	18CPE-7	11/15/18	CENSURED		\$1,500	failure of CPE audit 2 out of 3 years
FAILURE TO ENTER PR	COLLIER, JAMES EDWARD	3603	18CPE-5	11/15/18	N/A	N/A	\$2,000	failed initial CPE audit - fraudulent reporting
EBP RELATED	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
CPE AUDIT FAILURE	DICKINSON, PAUL RICHARD	8576-R	18CPE-3	11/15/18	N/A	N/A	\$2,000	failed initial CPE audit - fraudulent reporting
CPE AUDIT FAILURE	LARSON, LISA DANIELS	5435	18CPE-2	11/15/18	CENSURED		\$2,000	failed initial CPE audit - fraudulent reporting
CPE AUDIT FAILURE	MILLER, STEPHEN DAVID	8386	18CPE-8	11/15/18	REVOKED		\$2,000	failed initial CPE audit - fraudulent reporting
FAILURE TO FILE	ANDREWS, TIMOTHY HEATH	9960	19D-1	1/18/19	REVOKED		\$2,000	failure to apply for an annual permit to practice
EBP RELATED	CRENSHAW, GILBERT LLOYD	8342	18-5	1/18/19	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.
FAILURE TO COMPLETE PR	CUTTER, HARVEY F	1975	19PR-4	1/18/19	REVOKED		\$2,000	Failure to complete the requirements of the peer review program
FAILURE TO FILE	DRESSER, COLLEEN S	4486	19D-16	1/18/19	REVOKED		\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	ELLERBE, IESHA DENISE	12159-R	19D-18	1/18/19	REVOKED		\$2,000	failure to apply for an annual permit to practice
THEFT	HARMON, CLAYTON ALLEN	12407	19-2	1/18/19	REVOKED		\$5,000	Misappropriated \$14, 674 from a not-for-profit.
FAILURE TO FILE	MITCHELL, ESTELLE C	N045	19D-76	1/18/19	REVOKED		\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	POWEL, BEN F	1947	19D-54	1/18/19	REVOKED		\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	VIGNEAULT, JULIA ANNE	10949	19D-72	1/18/19	REVOKED		\$2,000	failure to apply for an annual permit to practice
FAILURE TO COMPLETE PR	GABLE, PHILIP E	2439	19PR-2	5/10/19	REVOKED		\$4,000	Failure to complete the requirements of the peer review program
FAILURE TO COMPLETE PR	KERSTIENS, CAROL MORRISON	7106	19PR-9	5/10/19	REVOKED		\$4,000	Failure to complete the requirements of the peer review program
FAILURE TO COMPLETE PR	MORRISON, THOMAS L	1094	19PR-1	5/10/19	SUSPENDED		\$2,000	Failure to complete the requirements of the peer review program
FAILURE TO ENTER PR/TECHNICAL STANDARDS	ANYANWU, DANIEL O	4925	19-7	7/18/19	CENSURED		\$4,000	Consent Agreeemet - 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.
FAILURE TO FILE	CLEMENTS, CANDACE MCMILLIN	7234	19D-82	7/18/19	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	FIELDS, JEFFREY MCKAY	9030	19D-94	7/18/19	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	GAUNT, CHRISTOPHER JOHN	11905-R	19D-98	7/18/19	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	GIBSON, WILLIAM B / WILLIAMS B GIBSON CPA PC	3463 / F848	19D-99 / 19DF-21	7/18/19	REVOKED	\$2,000	\$4,000	failure to apply for an annual permit to practice for individual and firm
FAILURE TO FILE	GREER, VIDMER / VIDMER GREER CPA LLC	7508 / F1443	19D-100 / 19DF-11	7/18/19	REVOKED	\$2,000	\$4,000	failure to apply for an annual permit to practice for individual and firm
FAILURE TO FILE	HERRING, MARCUS BARTHOLOMEW	6889	19D-101	7/18/19	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	HIETTER, MICHAEL VAL	11096-R	19D-102	7/18/19	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	LARSON, ERIC E	4861	19D-111	7/18/19	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	LEUNG, YING	9526	19D-113	7/18/19	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	MAREK, TRENT COLLIN	6859	19D-114	7/18/19	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	MARTIN, JOSEPH PATRICK	11409-R	19D-115	7/18/19	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO ENTER PR/TECHNICAL STANDARDS	NICHOLS, RANDELL G	3763	18-22/18-24	7/18/19	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.
FAILURE TO FILE	PERSONS, JAMES RUSSELL II	7996-R	19D-119	7/18/19	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	PRINE, WENDOLYN DAVETTE	8405	19D-121	7/18/19	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	RODDEN, JERROD CASEY	13005-R	19D-127	7/18/19	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	SHORT, BRIAN GARRETT	12296	19D-128	7/18/19	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	SPEEGLE, JONATHAN PAUL	12820	19D-134	7/18/19	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	STROBEL, CAROLINE D	2446	19D-135	7/18/19	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	TOBIAS, KENNETH IRVIN JR	7780	19D-140	7/18/19	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	TOTH, KEVIN OSCAR	12525-R	19D-141	7/18/19	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

BOARD ACTIONS as of 9/15/2026

CATEGORY	NAMED CPA	CERT #	CASE NO	MEETING DATE	ACTION TAKEN	FINE PER COUNT	FINE TOTAL	SHORT DESCRIPTION OF COMPLAINT
PROFESSIONAL STANDARDS	UNDERWOOD, MACAROY	3949	18-19	7/18/19	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.
FAILURE TO FILE	WAGNER, RACHEL ANN	12966	19D-143	7/18/19	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	WANDER, LINDA J	3522-R	19D-145	7/18/19	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	WHEELER, JOSEPH / EASTERN SHORE ACCOUNTING	10251 / F2539	19DF-18	7/18/19	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice for firm
FAILURE TO FILE	WILSON, STEWART T	10260-R	19D-149	7/18/19	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
FAILURE TO FILE	WRIGHT, ANESSA BROWN	7983	19D-150	7/18/19	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice
CPE AUDIT FAILURE	BEESON, AUBREY DOUGLAS	11062	19CPE-15	9/20/19	N/A	\$2,000	\$2,000	failure to fully comply with CPE attendance and/or reporting requirements
CPE AUDIT FAILURE	BIGGERS, JANIS R	4098-R	19CPE-7	9/20/19	N/A	\$2,000	\$2,000	failure to fully comply with CPE attendance and/or reporting requirements
CPE AUDIT FAILURE	BROGDON, ROBERT R	1716	19CPE-12	9/20/19	N/A	\$2,000	\$2,000	failure to fully comply with CPE attendance and/or reporting requirements
CPE AUDIT FAILURE	CARWIE, LEA SWEENEY	9950-R	19CPE-3	9/20/19	CENSURED	\$2,000	\$2,000	failure to fully comply with CPE attendance and/or reporting requirements
CPE AUDIT FAILURE	COOKE, ALISON LEAH	10076	19CPE-11	9/20/19	N/A	\$2,000	\$2,000	failure to fully comply with CPE attendance and/or reporting requirements
CPE AUDIT FAILURE	CORNEJO, COBA SUSAN	10926	19CPE-4	9/20/19	N/A	\$2,000	\$2,000	failure to fully comply with CPE attendance and/or reporting requirements
CPE AUDIT FAILURE	CRAWFORD, LACY SHIRELLE HOLLADAY	12402	19CPE-17	9/20/19	N/A	\$300	\$300	failure to fully comply with CPE attendance and/or reporting requirements
CPE AUDIT FAILURE	EDWARDS, NATHAN ALAN	12330-R	19CPE-16	9/20/19	N/A	\$2,000	\$2,000	failure to fully comply with CPE attendance and/or reporting requirements
CPE AUDIT FAILURE	EDWARDS, SANDRA D	5151	19CPE-8	9/20/19	N/A	\$2,000	\$2,000	failure to fully comply with CPE attendance and/or reporting requirements
CPE AUDIT FAILURE	HANCOCK, RANDALL M	3173	19CPE-6	9/20/19	N/A	\$2,000	\$2,000	failure to fully comply with CPE attendance and/or reporting requirements
CPE AUDIT FAILURE	MANDERSON, TRACIE CHANDLER	8867	19CPE-9	9/20/19	CENSURED	\$2,000	\$2,000	failure to fully comply with CPE attendance and/or reporting requirements
CPE AUDIT FAILURE	MCCAIN, AMY N	3075	19CPE-2	9/20/19	CENSURED	\$2,000	\$2,000	failure to fully comply with CPE attendance and/or reporting requirements
CPE AUDIT FAILURE	MOORE, DALE MCDANAL	7040	19CPE-18	9/20/19	N/A	\$2,000	\$2,000	failure to fully comply with CPE attendance and/or reporting requirements
CPE AUDIT FAILURE	PARRISH, ALEXANDRIA	9532-R	19CPE-13	9/20/19	N/A	\$2,000	\$2,000	failure to fully comply with CPE attendance and/or reporting requirements
CPE AUDIT FAILURE	SPURGEON, ELIZABETH LUCILLE	9503	19CPE-10	9/20/19	N/A	\$2,000	\$2,000	failure to fully comply with CPE attendance and/or reporting requirements
CPE AUDIT FAILURE	WHITE, GREGORY BOOTHE	6645	19CPE-1	9/20/19	N/A	\$2,000	\$2,000	failure to fully comply with CPE attendance and/or reporting requirements
CPE AUDIT FAILURE	WILLIS, CLAUDE HAMPTON	11802	19CPE-5	9/20/19	N/A	\$2,000	\$2,000	failure to fully comply with CPE attendance and/or reporting requirements
CPE AUDIT FAILURE	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
FAILURE TO COMPLETE PR	GREENE, JAMES EMORY	6224	19PR-4.a	7/17/20	REVOKED	\$2,000	\$4,000	Failure to complete the requirements of the peer review program
FAILURE TO RESPOND	POOSER, ARTHUR KEITH	8920	20-6 / 20-7	7/17/20	N/A	\$1,000	\$1,000	failure to respond to Board inquiry (Count 3)
FAILURE TO FILE	BAKER, TABATHA RIMES	13570-R	20D-6	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	BOYD, ADAM WESTGATE	12722	20D-12	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	BROWN IRIS LYNN BICKFORD	6952	20D-15	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
PROFESSIONAL STANDARDS	CARTER, JEREMY RAY	11002	20-4 / 20-5	9/18/20	CENSURED	\$5,000	\$5,000	Consent Agreement - admits to violating the Statutes and Rules of the Board, specifically, conduct discreditable to the accounting profession
FAILURE TO FILE	CASH, ANDREW LEACH	11931-R	20D-17	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	CLAYTON, REED BURGESS	12640	20D-18	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	CRANFORD, ROBERT BRADLEY	6394	20D-20	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	CRAWFORD, TYLER WAYNE	11948	20D-21	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	DAVIS, TYLER ANDERSON	12507	20D-24	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	EDWARDS, GLENN DAVID	4612-R	20D-27	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	EGGERS, KELLY BLAIR	11045	20D-28	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	FULMER, TIMOTHY M	4510	20D-32	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	GONZALEZ, DENISE ALBINA	12139	20D-34	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	HAN, JOO YOUNG	12742-R	20D-38	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	HAND, JENNIFER LYNN	11857	20D-39	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	JOHNSON, DAVID MARK	13169-R	20D-47	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	JOHNSON-PIRTLE, TYRA	7007	20D-48	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	JONES, WILLIAM MATTHEW	12763	20D-49	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	JUN, INKYU	13278-R	20D-50	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	KNUTTE, DAVID A	8590-R	20D-52	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	LANIER, AMY PAYNE	8375	20D-53	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	LARSON, JODIE C / JODIE C LARSON CPA	6771 / F2362	20D-54 / 20DF-7	9/18/20	REVOKED	\$2,000	\$4,000	failure to apply for an annual permit to practice for individual and firm
FAILURE TO FILE	LIM, JONG KWON	13733-R	20D-59	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	MORRISON, JOHN ANTHONY	7242	20D-64	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	MYERS, BONNIE LYNNETTE	7652	20D-65	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	NECHTMAN, JANE ELIZABETH LEATHERBURY	13247	20D-66	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	PORTER, LISA ANNE	8463-R	20D-69	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	PORTER, VAUGHN E	8464-R	20D-70	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	SIMPSON, ALEXANDER CREEDE	13192	20D-77	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	SKIPPER, CAMERON T	2827	20D-79	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	SMITH, KENNETH CODY LIMBAUGH	13048	20D-80	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	STRACHAN, BEVERLY JEAN	7434	20D-86	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	STRAUB, MICHAEL JOHN	12479	20D-87	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice

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CATEGORY	NAMED CPA	CERT #	CASE NO	MEETING DATE	ACTION TAKEN	FINE PER COUNT	FINE TOTAL	SHORT DESCRIPTION OF COMPLAINT
FAILURE TO FILE	TILLMAN, CHRISTOPHER GLENN	10310	20D-89	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	TRAMMELL, PATRICK B	5014	20D-90	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	WATLEY, ALICIA BOLES	9944-R	20D-93	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	WHITE, GEORGE WAYNE / GWW CPA LLC	9306-R / F2034	20DF-3	9/18/20	REVOKED	\$2,000	\$2,000	failure to apply for an annual permit to practice for firm
FAILURE TO FILE	WINGARD, JOSHUA MICHAEL	9816	20D-97	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	WRIGHT, RUTH	10549	20D-99	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	ZARZAUR, CHRISTOPHER EDWARD	8575	20D-100	9/18/20	REVOKED	\$2,000	\$2,000	failure to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE	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 NASBA CPT course w/in 45 days
CPE AUDIT FAILURE	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
CPE AUDIT FAILURE	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
CPE AUDIT FAILURE	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
CPE AUDIT FAILURE	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
CPE AUDIT FAILURE	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
PROFESSIONAL STANDARDS	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
CPE AUDIT FAILURE	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
CPE AUDIT FAILURE	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
CPE AUDIT FAILURE	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
CPE AUDIT FAILURE	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
CPE AUDIT FAILURE	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
FAILURE TO ENTER PR	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
CPE AUDIT FAILURE	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
CPE AUDIT FAILURE	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
CPE AUDIT FAILURE	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
CPE AUDIT FAILURE	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
CPE AUDIT FAILURE	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
CPE AUDIT FAILURE	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
CPE AUDIT FAILURE	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
CPE AUDIT FAILURE	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
FAILURE TO ENTER PR	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
CPE AUDIT FAILURE	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
CPE AUDIT FAILURE	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
CPE AUDIT FAILURE	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
CPE AUDIT FAILURE	TANKESLEY, THOMAS WAYNE JR	8962-R	20CPE-4	1/22/21	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

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CATEGORY	NAMED CPA	CERT #	CASE NO	MEETING DATE	ACTION TAKEN	FINE PER COUNT	FINE TOTAL	SHORT DESCRIPTION OF COMPLAINT
FAILURE TO ENTER PR	ANYANWU, DANIEL O / DANIEL O ANYANWU CPA	4925 / F1660	21PR-1	5/14/21	N/A	N/A	N/A	Failed to enter the peer review program. Ordered to completed the initial peer review by September 30, 2021.
PROFESSIONAL STANDARDS	DYER, THOMAS T	3003	20-19	5/14/21	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 principles
FAILURE TO COMPLETE PR	FARR, BRUCE V	2359	21PR-4	5/14/21	N/A	\$3,000	\$6,000	Failure to complete the requirements of the peer review program
FAILURE TO COMPLETE PR	LOVE, ERIC	6328	21PR-5	5/14/21	CENSURED	\$3,000	\$6,000	Failure to complete the requirements of the peer review program
PROFESSIONAL STANDARDS	LOVE, ERIC	6328	21-1	5/14/21	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
FAILURE TO FILE	ABROMS, DAVID ALLEN	10808	21D-41	7/16/21	REVOKED	\$500	\$500	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	ADAMS, HAILEY BRIANN	13942-R	21D-30	7/16/21	REVOKED	\$500	\$500	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	ANYANWU, DANIEL O / DANIEL O ANYANWU CPA	4925 / F1660	21DF-5	7/16/21	REVOKED	\$500	\$500	failure to apply for an annual permit to practice for firm
FAILURE TO FILE	BARTER, ALLISON D ELIZABETH	12305	21D-1	7/16/21	REVOKED	\$500	\$500	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	BEKER, JOLIE E	4318	21D-2	7/16/21	REVOKED	\$500	\$500	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	BROCK, MELISSA	11819	21D-5	7/16/21	REVOKED	\$500	\$500	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	BROPHY, SHANE JOSEPH	7173	21D-45	7/16/21	REVOKED	\$500	\$500	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	COLLINS, THOMAS FLOYD JR	11807	21D-48	7/16/21	REVOKED	\$500	\$500	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	DUPREE, DARYL C / DARYL C DUPREE PC	3260 / F737	21D-11 / 21DF-6	7/16/21	REVOKED	\$500	\$1,000	failure to apply for an annual permit to practice for individual and firm
FAILURE TO FILE	FULMER, REBECCA F	12579-R	21D-51	7/16/21	REVOKED	\$500	\$500	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	HALEY, ERIN ELIZABETH	12508	21D-52	7/16/21	REVOKED	\$500	\$500	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	HALL, JEREMY ROBERT	10797	21D-16	7/16/21	REVOKED	\$500	\$500	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	HARWELL, DOUGLAS K	3072	21D-53	7/16/21	REVOKED	\$500	\$500	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	HAWLEY, SARAH B	2947	21D-54	7/16/21	REVOKED	\$500	\$500	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	HEATH, MARY ELIZABETH	13694	21D-55	7/16/21	REVOKED	\$500	\$500	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	JACKSON, EMILY ROBERTS	11035	21D-20	7/16/21	REVOKED	\$500	\$500	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	KERSEY, CASEY JO LIGHTFOOT	10402-R	21D-22	7/16/21	REVOKED	\$500	\$500	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	KEY, JOHN MARTIN	10842	21D-60	7/16/21	REVOKED	\$500	\$500	failure to register and/or apply for an annual permit to practice
FAILURE TO COMPLETE PR	LOVE, ERIC	6328	21PR-5	7/16/21	REVOKED	N/A	N/A	Show of Cause Hearing for failing to complete Peer Review as ordered in Board Order dated 5/14/2021
FAILURE TO FILE	LOWREY, THOMAS GORDON III	6234	21D-24	7/16/21	REVOKED	\$500	\$500	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	MCCLURE, LARRY BRENT / L BRENT MCCLURE CPA	10404-R / F2418	21DF-9	7/16/21	REVOKED	\$500	\$500	failure to apply for an annual permit to practice for firm
FAILURE TO FILE	MINER, JAKE ALLEN	13945	21D-63	7/16/21	REVOKED	\$500	\$500	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	MOORE, BOYDEN KIRK	6099	21D-64	7/16/21	REVOKED	\$500	\$500	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	PRESTWOOD, MORGAN RAYE	11956	21D-69	7/16/21	REVOKED	\$500	\$500	failure to register and/or apply for an annual permit to practice
THEFT	SMITH, LAURA HOWARD	9104	21-7	7/16/21	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
FAILURE TO FILE	WHITE, EDWARD MATTHEW	6316	21D-78	7/16/21	REVOKED	\$500	\$500	failure to register and/or apply for an annual permit to practice
FAILURE TO FILE	WOODY, MATTHEW RYAN	13660	21D-39	7/16/21	REVOKED	\$500	\$500	failure to register and/or apply for an annual permit to practice
FAILURE TO ENTER PR	BATES, RONALD TERRY JR	5754	21-10	9/16/21	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
CPE AUDIT FAILURE	BRADLEY, KATHRYN GUARINO	10197	21CPE-8	9/16/21	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
CPE AUDIT FAILURE	BRATTON, KRISTI GEORGE	10709	21CPE-21	9/16/21	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
CPE AUDIT FAILURE	BROGDON, ROBERT R	1716	21CPE-1	9/16/21	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
CPE AUDIT FAILURE	BROWN, COURTNEY TENNILLE	8608	21CPE-39	9/16/21	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
CPE AUDIT FAILURE	BURLESON, JOANNA GARNER	3525	21CPE-41	9/16/21	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

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CPE AUDIT FAILURE	CALLOWAY, RANDALL BLAKE	12329-R	21CPE-18	9/16/21	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
CPE AUDIT FAILURE	CLAYTON, CHARLOTTE E	P679	21CPE-7	9/16/21	N/A	N/A	\$2,100	Accepted Consent - Failed CPE audit / fine to paid w/in 30 days of board approval, <u>resolve CPE for FYE 9/30/20, & complete CPT course w/in 45 days</u>
CPE AUDIT FAILURE	DEMPSEY, CAREY SMITH	9100	21CPE-24	9/16/21	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
CPE AUDIT FAILURE	DENSON, CASEY MICHELLE SNIDER	11781	21CPE-60	9/16/21	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
CPE AUDIT FAILURE	DICKEY, PAUL JASON	12092-R	21CPE-36	9/16/21	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
CPE AUDIT FAILURE	FOSTER-ALLEN, DANA ANN	9784	21CPE-9	9/16/21	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
CPE AUDIT FAILURE	FROST, LARRY B	1070	21CPE-11	9/16/21	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
CPE AUDIT FAILURE	GASS, ANNETTE CARTER	4977	21CPE-51	9/16/21	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
CPE AUDIT FAILURE	GRIFFIN, PAIGE NEWMAN	7448	21CPE-22	9/16/21	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
CPE AUDIT FAILURE	GRIMSLEY, CAREY SHERRILL	13664-R	21CPE-25	9/16/21	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
CPE AUDIT FAILURE	HANCOCK, RANDALL M	3173	21CPE-2	9/16/21	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
CPE AUDIT FAILURE	HEATH, TIMOTHY DEWAYNE	6721	21CPE-35	9/16/21	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
CPE AUDIT FAILURE	HENDRICKS, LAURA LYNN	7130-R	21CPE-20	9/16/21	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
CPE AUDIT FAILURE	JOYNER, BLAINE HARRIS	12944-R	21CPE-38	9/16/21	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
CPE AUDIT FAILURE	LEWIS, CAROL DIANE	5258	21CPE-19	9/16/21	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
CPE AUDIT FAILURE	LEWIS, JAMES LAWRENCE	11180-R	21CPE-46	9/16/21	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
CPE AUDIT FAILURE	MARVIN, PAUL DAVID	5329	21CPE-6	9/16/21	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
CPE AUDIT FAILURE	MCBRYAR, ROY E	3473	21CPE-15	9/16/21	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
CPE AUDIT FAILURE	MCCAY, WILLIAM C	4199	21CPE-43	9/16/21	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
CPE AUDIT FAILURE	MCKELVY, VALIECE MOORE	11599	21CPE-29	9/16/21	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
CPE AUDIT FAILURE	MOORE, DENISE WHITE	4364	21CPE-12	9/16/21	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
CPE AUDIT FAILURE	MOSELEY, DOUGLAS COLEMAN	10801	21CPE-62	9/16/21	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

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CPE AUDIT FAILURE		NEWTON, J GAIL	N004	21CPE-3	9/16/21	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
CPE AUDIT FAILURE		PARISH, CHARLIE THOMAS JR	4866	21CPE-17	9/16/21	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
CPE AUDIT FAILURE		PELHAM, JENNIFER RENE WILKERSON	12132	21CPE-30	9/16/21	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
CPE AUDIT FAILURE		PONDER, SUSAN M	3208	21CPE-54	9/16/21	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
CPE AUDIT FAILURE		PONIATOWSKI, LUCILLE ANN	8324-R	21CPE-48	9/16/21	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
CPE AUDIT FAILURE		ROBERTS, KENNETH C JR	5846	21CPE-4	9/16/21	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
CPE AUDIT FAILURE		ROSS, MICHAEL ALAN	9857	21CPE-37	9/16/21	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
CPE AUDIT FAILURE		SAWYER, DOUGLAS HAYBURN	9279	21CPE-44	9/16/21	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
CPE AUDIT FAILURE		SCHMIDT, ALISON GAYLE	10858	21CPE-57	9/16/21	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
CPE AUDIT FAILURE		SEIBT, GARET TURNER	9378	21CPE-32	9/16/21	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
CPE AUDIT FAILURE		SHERBERT, JONATHAN SHANE	11315	21CPE-63	9/16/21	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
PROFESSIONAL STANDARDS		SILVA, BRENT A	11773-R	21-8	9/16/21	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
CPE AUDIT FAILURE		SMITH, TIMOTHY VANN	12279	21CPE-56	9/16/21	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
CPE AUDIT FAILURE		SNYDER, D REX	4771	21CPE-45	9/16/21	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
CPE AUDIT FAILURE		SOUTHWELL, NARVEL WAYNE	7113	21CPE-55	9/16/21	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
CPE AUDIT FAILURE		STEAGER, CLEDAS R	1441	21CPE-34	9/16/21	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
CPE AUDIT FAILURE		STINNETT, MICHELLE REYNOLDS	8923	21CPE-31	9/16/21	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
CPE AUDIT FAILURE		TABLACK, GEORGE JOHN	12573-R	21CPE-5	9/16/21	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
CPE AUDIT FAILURE		THOMPSON, ROBERT BRYAN	4000	21CPE-64	9/16/21	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
CPE AUDIT FAILURE		THOMPSON, ROBIN LEIGH GRAHAM	7089	21CPE-50	9/16/21	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
CPE AUDIT FAILURE		TROUP, PAUL ALBERT	6500	21CPE-47	9/16/21	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

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CPE AUDIT FAILURE	USSERY, CATHY L	11088	21CPE-23	9/16/21	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
CPE AUDIT FAILURE	WILSON, JOHN CHAPMAN	10955	21CPE-28	9/16/21	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
CPE AUDIT FAILURE	WOOD, CYNTHIA A	3740	21CPE-10	9/16/21	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
FAILURE TO COMPLETE PR	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
CLIENT RECORDS	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
FAILURE TO COMPLETE PR	FARR, BRUCE V	2359	21PR-4	1/21/22	REVOKED	N/A	\$0	Show of Cause - Failed to comply with May 14, 2021 Board Order
PROFESSIONAL STANDARDS	FOCHTMANN, CURT W	3513	21-14	1/21/22	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
SOC-CPE	SOUTHWELL, NARVEL WAYNE	7113	21CPE-55	1/21/22	SUSPENDED	N/A	\$700	Show of Cause - Failed to comply with September 16, 2021 Board Order & Consent Agreement
FAILURE TO ENTER PR/TECHNICAL STANDARDS	WEST, DARRELL GLEN	4521	21-15	1/21/22	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
FAILURE TO FILE	BARNETT, ARNOLD MARK	13287-R	22D-1	7/15/22	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	BLANKENSHIP, BENJAMIN HERBERT	8322-R	22D-4	7/15/22	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
SOC-CPE	BROGDON, ROBERT R	1716	21CPE-1	7/15/22	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
FAILURE TO ENTER PR/TECHNICAL STANDARDS	BUFORD, JULIE CHILDS	8176	22-3	7/15/22	CENSURED	N/A	\$1,250	Accepted Consent - failed to register as a firm and to enroll in Peer Review
FAILURE TO FILE	CAMPBELL, KRISTLE GILCHRIST	10992	22D-56	7/15/22	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	DUCKWORTH, MICHELLE YOUNG	6851-R	22D-58	7/15/22	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	DUNLAP, BARBARA H / DUNLAP ACCOUNTING	P1027 / F1381	22D-12 / 22DF-5	7/15/22	REVOKED	\$500	\$1,000	failure to apply for an annual permit to practice for individual and firm
FAILURE TO ENTER PR / FAILURE TO RESPOND	ELLISON, WENDY PRICKETT	5102	22-2	7/15/22	REVOKED	\$1,000	\$2,000	Failed to enroll in Peer Review; Failed to respond to Board inquiry
FAILURE TO FILE	ETO, ISAO	6704	22D-62	7/15/22	REVOKED		\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	GARRARD, ANN WILSON / ANN GARRARD CPA	3649 / F1382	22D-18 / 22DF-1	7/15/22	REVOKED	\$500	\$1,000	failure to apply for an annual permit to practice for individual and firm
FAILURE TO FILE	GRACEY, GARRISON MICHAEL	13129	22D-64	7/15/22	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	HAWSEY, KENNETH B	6720	22D-65	7/15/22	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	JACOBS, STUART DILWORTH	13534	22D-27	7/15/22	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	JOHNSON, SEAN BROOKS	9714-R	22D-28	7/15/22	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	KRAUSE, DOMINIQUE J	3134	22D-31	7/15/22	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	LEWIS, HERBERT EARL	10973-R	22D-34	7/15/22	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	MANN, BRIAN JUSTIN	12934	22D-35	7/15/22	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	PHILLIPS, SAMANTHA BIDDLE	14148-R	22D-42	7/15/22	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	SHAPER, MICHAEL WAYNE	6798	22D-45	7/15/22	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	ZUCCELLI, RACHEL KRISTINE	12091	22D-52	7/15/22	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE	BAILEY, RONALD DAVID	6126	22CPE-4	9/26/22	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
CPE AUDIT FAILURE	BAKER, KATHRYN MARTHA	12186	22CPE-5	9/26/22	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
CPE AUDIT FAILURE	BOYKIN, DIANA MARIE	11582	22CPE-7	9/26/22	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
CPE AUDIT FAILURE	BRYAN, LAUREN REBEKAH	12602	22CPE-9	9/26/22	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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CATEGORY		NAMED CPA	CERT #	CASE NO	MEETING DATE	ACTION TAKEN	FINE PER COUNT	FINE TOTAL	SHORT DESCRIPTION OF COMPLAINT
CPE AUDIT FAILURE		BRYAN, MANDA L	12539	22CPE-10	9/26/22	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
CPE AUDIT FAILURE		CAMPBELL, JON MARK JR	12603	22CPE-11	9/26/22	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
CPE AUDIT FAILURE		CROCKETT, DAVID TRAVIS	10015	22CPE-13	9/26/22	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
CPE AUDIT FAILURE		DEL RIO, ELIZABETH COPPEJANS	12283	22CPE-14	9/26/22	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
CPE AUDIT FAILURE		DIERMAYER, LACEY STEPHENS	12235	22CPE-39	9/26/22	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
CPE AUDIT FAILURE		EDMONDSON, ADRIENNE C	10605-R	22CPE-16	9/26/22	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
CPE AUDIT FAILURE		FARR, PATRICIA DAVIS	8039	22CPE-17	9/26/22	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
CPE AUDIT FAILURE		FOSTER, KEARY LEE	8697-R	22CPE-18	9/26/22	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
CPE AUDIT FAILURE		FUENTES, MARY LISA	9902	22CPE-19	9/26/22	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
CPE AUDIT FAILURE		GATINS, SUSAN JO	6757	22CPE-20	9/26/22	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
CPE AUDIT FAILURE		HUFF, KAYE HOWELL	6432	22CPE-22	9/26/22	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
CPE AUDIT FAILURE		JACKSON, ROBERT SCOTT	12542	22CPE-23	9/26/22	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
CPE AUDIT FAILURE		JARRAR, RADDY SAMIR	11039	22CPE-24	9/26/22	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
CPE AUDIT FAILURE		LLOYD, MICHAEL L	5724	22CPE-25	9/26/22	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
CPE AUDIT FAILURE		LOWERY, JAMES L JR	3224	22CPE-26	9/26/22	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
CPE AUDIT FAILURE		MINOR, EDWYNA W	1873	22CPE-28	9/26/22	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
CPE AUDIT FAILURE		O'BANNON, KAREN C	4254	22CPE-29	9/26/22	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
CPE AUDIT FAILURE		PRECISE, JENNIFER	12132	22CPE-1	9/26/22	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
CPE AUDIT FAILURE		RATLIFF, WILLIS D	3294-R	22CPE-30	9/26/22	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
CPE AUDIT FAILURE		REDD, JASON ROBIN	8651	22CPE-31	9/26/22	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
CPE AUDIT FAILURE		RICHARDSON, JOY KAYNELLE	7056	22CPE-33	9/26/22	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
CPE AUDIT FAILURE		RICHARDSON, REAUCHANN AMOR	13030-R	22CPE-34	9/26/22	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

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CPE AUDIT FAILURE	ROMINE, MALLORY VICTORIA	13788-R	22CPE-36	9/26/22	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
CPE AUDIT FAILURE	SHERBERT, JONATHAN SHANE	11315	22CPE-2	9/26/22	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
CPE AUDIT FAILURE	STEWART, JOSHUA BOONE	13375	22CPE-37	9/26/22	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
CPE AUDIT FAILURE	STILL, KARMEN MOTHERSHED	7474	22CPE-38	9/26/22	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
CPE AUDIT FAILURE	THOMPSON, ROBERT BRYAN	4000	22CPE-3	9/26/22	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
CPE AUDIT FAILURE	VALVO, KIM K	6375	22CPE-6	9/26/22	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
CPE AUDIT FAILURE	VELLOCIDO, RANDAL GENE	13452-R	22CPE-50	9/26/22	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
CPE AUDIT FAILURE	WALKER, SYLVIA ANN	8106	22CPE-40	9/26/22	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
CPE AUDIT FAILURE	WALTER, ELIZABETH H	8812	22CPE-41	9/26/22	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
CPE AUDIT FAILURE	WATTS, RICHARD LEE JR	11647-R	22CPE-42	9/26/22	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
CPE AUDIT FAILURE	WEEMS, LINDSEY STUARDI	9506	22CPE-43	9/26/22	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
CPE AUDIT FAILURE	WOLFE, BRADLEY GEORGE	7099	22CPE-44	9/26/22	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
CPE AUDIT FAILURE	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
FAILURE TO ENTER PR/TECHNICAL STANDARDS	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
FAILURE TO RESPOND	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
SOC-CPE	O'BANNON, KAREN C	4254	22CPE-29	1/20/23	REVOKED	N/A	\$0	Show of Cause - Failed to comply with September 26, 2022 Board Order
SOC-CPE	RATLIFF, WILLIS D	3294-R	22CPE-30	1/20/23	REVOKED	N/A	\$0	Show of Cause - Failed to comply with September 26, 2022 Board Order
FAILURE TO COMPLETE PR	RHODES, JAMES DOUGLAS	11444	23PR-3	1/20/23	REVOKED	\$2,000	\$4,000	Failure to complete the requirements of the peer review program
FAILURE TO COMPLETE PR	SANDERS, CHARLES SHANE	7419	23PR-2	1/20/23	REVOKED	\$2,000	\$4,000	Failure to complete the requirements of the peer review program
FAILURE TO FILE	SCHLAMAM, JEFFREY DOUGLAS	14528-R	23D-1	1/20/23	REVOKED	\$500	\$500	Failed to initially register and/or apply for an annual permit to practice
SOC-CPE	SHERBERT, JONATHAN SHANE	11315	22CPE-2	1/20/23	REVOKED	N/A	\$0	Show of Cause - Failed to comply with September 26, 2022 Board Order
PROFESSIONAL STANDARDS / FAILURE TO RESPOND	THOMPSON, BARRY STEWART	7270	22-15	1/20/23	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.
SOC-CPE	VELLOCIDO, RANDAL GENE	13452-R	22CPE-50	1/20/23	REVOKED	N/A	\$0	Show of Cause - Failed to comply with September 26, 2022 Board Order
FAILURE TO FILE	CANNON, ROBERT MARION	14398-R	23D-9	7/14/23	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	CLEVELAND, DAVID GROVER	2120	23D-11	7/14/23	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	COLESON, SCOTT BRYANT	12519-R	23D-49	7/14/23	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	DANSBY, JUSTIN CURTIS	12755	23D-13	7/14/23	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	HIGGINBOTHAM, JAMES TRAFFORD II	10024	23D-55	7/14/23	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	HIGHTOWER, WILSON PRICE IV	13235	23D-56	7/14/23	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice

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FAILURE TO ENTER PR/TECHNICAL STANDARDS		HILL, BOBBY ALAN	9469	22-14	7/14/23	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.
FAILURE TO ENTER PR/TECHNICAL STANDARDS		JOHNSON, LLOYD A JR	9625	22-8	7/14/23	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 80.
FAILURE TO FILE		KING, COREY RAYNARD	13069-R	23D-24	7/14/23	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE		MINOR, JERRI SEELEY	5207	23D-60	7/14/23	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE		NEEL, PRESTON HUNTER	9709	23D-61	7/14/23	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE		OTULANA, MARY FOUAD	11302	23D-63	7/14/23	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE		PRUETT, EDDIE WILSEY JR	8555	23D-67	7/14/23	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE		SEAMAN, CHRISTOPHER DON	13031-R	23D-35	7/14/23	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE		SPEYRER, ABBIE JOHNSON	9972	23D-76	7/14/23	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE		TALLEY, CARRIE ARLENE	5898	23D-78	7/14/23	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE		THOMPSON, MOLLY GRACE	13640	23D-41	7/14/23	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE		THORNTON, WESLEY C	2750	23D-42	7/14/23	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE		TOWNES, MATTHEW KEITH	11748	23D-79	7/14/23	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE		YOUNG, LARRY L	3214	23D-45	7/14/23	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE		AL-ZOUBI, KASIM	10978	23CPE-2	9/19/23	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
CPE AUDIT FAILURE		BEVERLY, MATTHEW RYAN	12504	23CPE-3	9/19/23	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
CPE AUDIT FAILURE		COMMANDER, JACKSON SETH	14034	23CPE-4	9/19/23	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
CPE AUDIT FAILURE		DOUGHERTY, THOMAS M II	7187	23CPE-5	9/19/23	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
CPE AUDIT FAILURE		EDMONDS, LAURA CHRISTINE	9858	23CPE-6	9/19/23	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
CPE AUDIT FAILURE		EVERETT, MARTIN CHRISTOPHER	13899	23CPE-7	9/19/23	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
CPE AUDIT FAILURE		FOWLER, DALE EDWARD	3148	23CPE-8	9/19/23	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
CPE AUDIT FAILURE		GARRETT, KRISTIE ALLEN	6164	23CPE-9	9/19/23	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
CPE AUDIT FAILURE		GODWIN, AUSTIN REED	12209	23CPE-10	9/19/23	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
CPE AUDIT FAILURE		HARWELL, ROBIN KING	8358	23CPE-11	9/19/23	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
CPE AUDIT FAILURE		HURST, MORGAN POPE	12678	23CPE-12	9/19/23	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
CPE AUDIT FAILURE		IRWIN, EUGENIA W	4067	23CPE-13	9/19/23	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
CPE AUDIT FAILURE		JAMES, ANDREA WILLIAMS	9620	23CPE-14	9/19/23	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
CPE AUDIT FAILURE		KENDRICK, CYNTHIA ADELL	10629-R	23CPE-16	9/19/23	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

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CATEGORY		NAMED CPA	CERT #	CASE NO	MEETING DATE	ACTION TAKEN	FINE PER COUNT	FINE TOTAL	SHORT DESCRIPTION OF COMPLAINT
CPE AUDIT FAILURE		KLING, JARED MICHAEL	10223	23CPE-18	9/19/23	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
CPE AUDIT FAILURE		MAYERS, RICHARD M	1769	23CPE-20	9/19/23	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
CPE AUDIT FAILURE		MCLENNAN, KELSEY BERTHON	12003	23CPE-21	9/19/23	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
CPE AUDIT FAILURE		MEDFORD, DAVID JAMES	8994	23CPE-22	9/19/23	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
CPE AUDIT FAILURE		MORRIS, MICHELLE YVONNE	6900	23CPE-23	9/19/23	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
CPE AUDIT FAILURE		O'CONNOR, VAN WALTER	11719-R	23CPE-24	9/19/23	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
CPE AUDIT FAILURE		O'NEILL, HUGH MOSTELLAR	8247	23CPE-25	9/19/23	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
CPE AUDIT FAILURE		PITTS, MARK ALAN	10240	23CPE-26	9/19/23	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
CPE AUDIT FAILURE		PLUNKETT, CASSIE MARIE	11288	23CPE-27	9/19/23	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
CPE AUDIT FAILURE		POTTS, VICKI MITCHELL	6014	23CPE-28	9/19/23	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
CPE AUDIT FAILURE		PRITCHETT, CHARLES	6474	23CPE-29	9/19/23	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
CPE AUDIT FAILURE		ROBB, EMILY KAY	8926	23CPE-31	9/19/23	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
CPE AUDIT FAILURE		SCOTT, EDWARD JR	4653	23CPE-32	9/19/23	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
CPE AUDIT FAILURE		SHAFFER, JOYCE A	2990-R	23CPE-33	9/19/23	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
CPE AUDIT FAILURE		TROTTER, CAROL HUGHES	8422	23CPE-35	9/19/23	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
CPE AUDIT FAILURE		TYREE, DESIREE CHERIE	13511	23CPE-36	9/19/23	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
CPE AUDIT FAILURE		WALDROP, SUSAN SHEPHERD	8105	23CPE-37	9/19/23	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
CPE AUDIT FAILURE		BRADSHAW, SUSAN REID	9571	23CPE-42	11/7/23	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
CPE AUDIT FAILURE		EADY, SCOTT KILLINGSWORTH	9452	23CPE-44	11/7/23	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
CLIENT RECORDS		HALLMARK, MICHELLE WEAVER	9195	23-9	11/7/23	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
CPE AUDIT FAILURE		KIRKLAND, BERNIE G	3449	23CPE-47	11/7/23	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
CPE AUDIT FAILURE		PINOCHET, MICHELLE OLIVIA	13098	23CPE-49	11/7/23	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

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CPE AUDIT FAILURE		WILLIAMS, CHARLES TAYLOR	12516	23CPE-50	11/7/23	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
PROFESSIONAL STANDARDS		BYRD, ROBERT PATRICK	9579	23-14	1/23/24	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
FAILURE TO ENTER PR		DICKERSON, JACQUELINE CRUTCHFIELD	7534	24PR-2	1/23/24	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.
PROFESSIONAL STANDARDS		HAYDEN, RICHARD ELLIS	8458-R	23-19	1/23/24	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
CPE AUDIT FAILURE		JONES, MARGARET DIANNE	13892-R	23CPE-15	1/23/24	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.
CPE AUDIT FAILURE		MCCRORY, DAVIS V	3924	23CPE-40	1/23/24	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.
FAILURE TO ENTER PR		MCGRUFF, BILL W	854	24PR-1	1/23/24	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.
CPE AUDIT FAILURE		RUSSELL, LOUIS G III	1003	23CPE-41	1/23/24	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.
EBP RELATED		SEGARS, MICHAEL KIRK	6252	23-20	1/23/24	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 within 30 days.
PROFESSIONAL STANDARDS		WORRELL, MICHAEL B	1610	23-13	1/23/24	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.
EBP RELATED		LUND, STEVEN ALAN	11596	24-3	5/3/24	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.

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EBP RELATED	SEGARS, GERMANY GRANT	9231	23-8	5/3/24	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.
PROFESSIONAL STANDARDS	STEWART, OTIS JR	8935	24-5	5/3/24	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.
FAILURE TO FILE	BASS, KIMBERLY DIANNE	14703-R	24D-7	7/12/24	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	BERDANIER, ROBERT DAWSON	8439-R	24D-48	7/12/24	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	BRASHIER, KIMBERLY LOUISE	9906	24D-49	7/12/24	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	BRAXTON, HANNAH GRIFFITH	13629-R	24D-10	7/12/24	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	BRETZ, ALICE WRAPE	6051	24D-50	7/12/24	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	BRIGHAM, LOTT HERRICK	12077	24D-51	7/12/24	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE	BURKS, JANEE WILSON	13324	24CPE-2	7/12/24	N/A	N/A	\$600	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
CPE AUDIT FAILURE	DAVIS, JOEL B	10811	24CPE-4	7/12/24	N/A	N/A	\$650	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
FAILURE TO FILE	DOYLE, MARTHA BLACK	7535	24D-55	7/12/24	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	EMILI, RYAN STEFANO	14321	24D-18	7/12/24	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE	HAMILTON, MARK CLAYTON	9461	24CPE-5	7/12/24	N/A	N/A	\$1,400	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
FAILURE TO FILE	HAMILTON, MICHAEL LEON JR	11569	24D-22	7/12/24	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	HARRIS, ROBERT HUNTER	12315	24D-59	7/12/24	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
EBP RELATED	HIGGINS, MARION E JR	2399	24-7	7/12/24	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) Agreed to not engage in any financial statement reporting to include attest engagements, compilation engagements, or preparation of financial statement engagements, unless approved
FAILURE TO FILE	HOPPER, WILLIAM ANDREW	12254	24D-23	7/12/24	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	HUA, TRUC	14313	24D-24	7/12/24	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	HUDSON, AMI ALLEN / AMI ALLEN HUDSON CPA	7004 / F2185	24DF-1	7/12/24	REVOKED	N/A	\$500	Failure to apply for an annual firm permit
FAILURE TO FILE	HUDSON, WENDY HARRIS / WENDY HUDSON CPA LLC	14203 / F2722	24DF-14	7/12/24	REVOKED	N/A	\$500	Failure to apply for an annual firm permit
FAILURE TO FILE	JARRETT, KIRK J	9262-R	24D-25	7/12/24	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	KENT, THOMAS PATRICK III	10569	24D-30	7/12/24	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	KURN, NANCY MARTHA	7326	24D-65	7/12/24	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	LEATHERWOOD, DAN R	8376	24D-31	7/12/24	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	LICHTENSTEIN, KATEY ALEXIS	14751	24D-32	7/12/24	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE	MINER, JAKE ALLEN	13945	24CPE-7	7/12/24	N/A	N/A	\$900	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
FAILURE TO FILE	MOORE, ANNIE MURPHREE	11367	24D-68	7/12/24	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	MOORE, WILLIAM BRIAN / W BRIAN MOORE CPA LLC	11326 / F2698	24DF-13	7/12/24	REVOKED	N/A	\$500	Failure to apply for an annual firm permit
CPE AUDIT FAILURE	PERRY, POLLY WHITAKER	11372	24CPE-8	7/12/24	N/A	N/A	\$750	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
CPE AUDIT FAILURE	PLUNKETT, CASSIE MARIE	11288	24CPE-1	7/12/24	CENSURED	N/A	\$1,300	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

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FAILURE TO FILE	RALEY, ADRIAN THOMAS	8256	24D-73	7/12/24	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	SHARP, FREDERICK DEVON	7258	24D-78	7/12/24	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	SMITH, CHERIE BARDWELL / LANDMARK PLC CPAS	14268-R / F2759	24DF-5	7/12/24	REVOKED	N/A	\$500	Failure to apply for an annual firm permit
FAILURE TO FILE	SMITH, CLINTON TERRY	8094	24D-79	7/12/24	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	SMITH, MITCHELL JAMES / MITCHELL J SMITH CPA CFE	6485 / F1989	24D-37 / 24DF-6	7/12/24	REVOKED	\$500	\$1,000	Failure to apply for an annual permit to practice for individual and firm
FAILURE TO FILE	STALLWORTH, MICHAEL ERWIN	12267	24D-39	7/12/24	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	VAUGHN, ASHLEY BRIDGES	13986	24D-40	7/12/24	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	WALDRON, ERIN MOSLEY	10961	24D-82	7/12/24	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	WATFORD, DEANNA L	8755	24D-42	7/12/24	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	WELEJSKI, PATRICIA CELESTE	6755	24D-84	7/12/24	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	WILLIAMS, RICHARD B / RICHARD B WILLIAMS CPA PC	1671 / F238	24D-43 / 24DF-8	7/12/24	REVOKED	\$500	\$1,000	Failure to apply for an annual permit to practice for individual and firm
CPE AUDIT FAILURE	WOODWARD, JARED THOMAS	10845	24CPE-10	7/12/24	N/A	N/A	\$740	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
EBP RELATED	ABBOTT, JOE BOONE JR	3644	24-2	9/17/24	CENSURED	N/A	\$5,000	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 external 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 Respondent 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 Quality Center. 5) Complete NASBA CPT Ethics course.
CPE AUDIT FAILURE	BENNETT, WILLIAM STIGLER	13686	24CPE-11	9/17/24	N/A	N/A	\$600	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
CPE AUDIT FAILURE	CAMERON, CHELSEA ANN	13951-R	24CPE-13	9/17/24	N/A	N/A	\$580	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
CPE AUDIT FAILURE	CARMACK, BRADFORD LARRY	12096	24CPE-12	9/17/24	N/A	N/A	\$1,250	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
CPE AUDIT FAILURE	DENNIS, CASEY THRASHER	13106	24CPE-14	9/17/24	N/A	N/A	\$800	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
CPE AUDIT FAILURE	LACERENZA, CHRISTOPHER M	14196-R	24CPE-15	9/17/24	N/A	N/A	\$1,300	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
FAILURE TO COMPLETE PR	MCMURRAY, PAUL AUGUSTUS	9636	24PR-5	9/17/24	REVOKED	\$1,000	\$2,000	Failure to complete the requirements of the peer review program / Fined \$1,000/count for a total of \$2,000; Return certificate & pay fine w/in 30 days; Also must complete NASBA CPT Ethics course
CPE AUDIT FAILURE	MILLER, DARWYN MAYTON	7235	24CPE-16	9/17/24	N/A	N/A	\$950	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
CPE AUDIT FAILURE	MITCHELL, JOSEPH P	7239	24CPE-25	9/17/24	N/A	N/A	\$2,800	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
CPE AUDIT FAILURE	MULLICAN, JOHN THOMAS III	11554	24CPE-17	9/17/24	N/A	N/A	\$600	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
CPE AUDIT FAILURE	NICHOLSON, JASON WILLIAM	14027	24CPE-18	9/17/24	N/A	N/A	\$3,100	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
PROFESSIONAL STANDARDS	ROBERTS, LEIGH ANN BECK	6154	24-11	9/17/24	CENSURED	N/A	\$1,750	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 reiew 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.

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CATEGORY	NAMED CPA	CERT #	CASE NO	MEETING DATE	ACTION TAKEN	FINE PER COUNT	FINE TOTAL	SHORT DESCRIPTION OF COMPLAINT
CPE AUDIT FAILURE	SANFORD, ROBERT ROY	13190	24CPE-19	9/17/24	N/A	N/A	\$700	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
CPE AUDIT FAILURE	SCHNEIDER, MARK D	14771-R	24CPE-9	9/17/24	N/A	N/A	\$700	Failed CPE audit / fined \$700, resolve CPE for FYE 9/30/23, & complete CPT course all due w/in 30 days of Board approval
CPE AUDIT FAILURE	SMITH, JULIA WITTICHEN	14438	24CPE-21	9/17/24	N/A	N/A	\$600	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
CPE AUDIT FAILURE	TAUNTON, JOHNNY ALAN	1513-R	24CPE-22	9/17/24	N/A	N/A	\$900	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
PROFESSIONAL STANDARDS	WILLIAMS, JEFFREY B	4071	24-9	9/17/24	CENSURED	N/A	\$2,500	Accepted Consent - Failed to return client QuickBooks 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.
CPE AUDIT FAILURE	DICKERSON, GLENN H	5149-R	24CPE-24	11/12/24	N/A	N/A	\$7,500	Failed CPE audit / fined \$7,500, resolve CPE for FYE 9/30/23, & complete CPT course all due w/in 30 days of Board approval
FAILURE TO COMPLETE PR	MACDONALD, NICHOLAS LAMAR	6306-R	24PR-7	11/12/24	REVOKED	N/A	\$2,000	Failing to enter into the peer review program / Fined \$2,000; Return certificate & pay fine w/in 30 days; Also must complete NASBA CPT Ethics course.
PROFESSIONAL STANDARDS	POOSER, ARTHUR KEITH III	8920	24-13, 24-14, 24-16	11/12/24	CENSURED	N/A	\$3,000	Filed or extended two client's tax returns without client review or permission and made assurance that a third tax return would be filed but did not. All three clients made multiple attempts to contact but with no return communication. Failed to respond to Board inquiry letters. / This activity violates rules of professional conduct, conduct in general; dishonesty, fraud, or gross negligence in the practice of public accounting; and failing to respond in writing to any communication from the Board within thirty (30) days. / Must complete the following within 30 days of the Board approval: 1) pay \$3,000 fine; and 2) complete NASBA CPT Ethics course.
SOC-CPE	SOUTHWELL, NARVEL WAYNE	7113	21CPE-55	5/9/25	REVOKED	N/A	N/A	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
PROFESSIONAL STANDARDS	WESTBROOK, JASON ANTHONY	7440	24-12	5/9/25	CENSURED	N/A	\$1,500	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 CPE course
CPE AUDIT FAILURE	BICE, ALLISON MARIE	13444-R	25CPE-4	7/11/25	N/A	N/A	\$900	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
FAILURE TO FILE	BREWER, RYAN WADE	9169	25D-55	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	BROWN, MARK KIMBELL	10853	25D-56	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE	BURNETT, KATRINA SOLOMON	8482	25CPE-5	7/11/25	N/A	N/A	\$900	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
FAILURE TO FILE	BUSBY, HARVEY G JR	7838-R	25D-58	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	BUSEY, NANCY JOANA / BUSEY & BUSEY CPAS LLC	3131 / F2020	25D-4 / 25DF-3	7/11/25	REVOKED	N/A	\$1,000	Failure to apply for an annual permit to practice for individual and firm
FAILURE TO FILE	CALLAHAN, MICHAEL ANDREW / INTENTIONAL ACCOUNTING INC	14860-R / F2833	25D-5 / 25DF-5	7/11/25	REVOKED	N/A	\$1,000	Failure to apply for an annual permit to practice for individual and firm
FAILURE TO FILE	CRANE, DAVID A	2577	25D-10	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	CRUTCH, ADRIENNE L	10625-R	25D-62	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	CURRIE, DOVER M	1281	25D-63	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE	FUNDUM, SHANE PATRICK	8507	25CPE-7	7/11/25	N/A	N/A	\$520	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
FAILURE TO FILE	GRANGER, BESS MARIE	11262	25D-15	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	HALL, KEISHA AYCOCK	9337	25D-18	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE	HALLIN, THOMAS GEORGE	11798	25CPE-8	7/11/25	N/A	N/A	\$690	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
CPE AUDIT FAILURE	HAYMAN, BRANDON FLOYD	13199	25CPE-9	7/11/25	N/A	N/A	\$4,500	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
FAILURE TO FILE	HECKMAN, MICHAEL F	2510	25D-66	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	HOUGHTLING, MARK J	7368	25D-67	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	HOWARD, JOHN L JR / JOHN L HOWARD CPA	13289-R / F2545	25D-20 / 25DF-7	7/11/25	REVOKED	N/A	\$1,000	Failure to apply for an annual permit to practice for individual and firm
FAILURE TO FILE	JAMES, ODIS F JR / ODIS F JAMES JR CPA	2374 / F772	25D-22 / 25DF-11	7/11/25	REVOKED	N/A	\$1,000	Failure to apply for an annual permit to practice for individual and firm
CPE AUDIT FAILURE	KIRK, ANDREW DYER	10705	25CPE-10	7/11/25	N/A	N/A	\$650	Accepted Consent - Failed CPE audit / fined \$650, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval
FAILURE TO FILE	KLUMPP, LACEY HARRIS	14386	25D-24	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	LEE, CA WEN	13731-R	25D-25	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice

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FAILURE TO FILE	MATHIS, TANIA VAUSE / BALANCED-3 ACCOUNTING AND TAX LLC	10504 / F2379	25D-26 / 25DF-1	7/11/25	REVOKED	N/A	\$1,000	Failure to apply for an annual permit to practice for individual and firm
FAILURE TO FILE	MCLAIN, CODY RANDALL	11509	25D-27	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE	MCURTREE, KEITH T	5791	25CPE-12	7/11/25	N/A	N/A	\$800	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
FAILURE TO FILE	MIKELL, KIMBERLY DELAINE	11033	25D-28	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	MILLER, JOSEPH R / JOSEPH R MILLER CPA	1148 / F2423	25D-29 / 25DF-8	7/11/25	REVOKED	N/A	\$1,000	Failure to apply for an annual permit to practice for individual and firm
CPE AUDIT FAILURE	MINTER, CYNTHIA LEIGH	6457	25CPE-14	7/11/25	N/A	N/A	\$3,300	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
FAILURE TO FILE	MITCHELL, HEIDI	12262	25D-78	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	MUNDY, DONALD C	8300	25D-31	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE	OBAAEE, CHANTE	7754	25CPE-15	7/11/25	N/A	N/A	\$710	Failed CPE audit / fined \$710, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval
FAILURE TO FILE	ODOM, ELIZABETH WOODHAM	7046	25D-79	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE	PITTS, MARK ALAN	10240	25CPE-2	7/11/25	CENSURED	N/A	\$1,200	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
CPE AUDIT FAILURE	PYRON, JULIE LAVERCOMBE	7411	25CPE-16	7/11/25	N/A	N/A	\$1,240	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
FAILURE TO FILE	REDMOND, JULIE SUZANNE	6533	25D-86	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	REINEMER, KARLI ILA	11824	25D-87	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	RHODES, JOHN FREDERICK	8408	25D-89	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	ROTH, ELEXUS NICOLE	14013	25D-39	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	SAEGER, PAUL H III	4686	25D-92	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	SASSER, JESSICA LYNN	12246	25D-40	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	SCHLUETER, WILLIAM R	5498	25D-93	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE	SINGLETON, AARON JOINER	10681	25CPE-22	7/11/25	N/A	N/A	\$4,500	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
FAILURE TO FILE	SPOTANSKI, BRADLEY MICHAEL	14797-R	25D-43	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	STALLINGS, DUSTY CANDIDA	6309	25D-44	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE	THOMAS, BARRETT FRANKLIN	13223	25CPE-18	7/11/25	N/A	N/A	\$900	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
CPE AUDIT FAILURE	VALENTINE, PATRICIA ANN	6925	25CPE-19	7/11/25	N/A	N/A	\$4,300	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
PROFESSIONAL STANDARDS	WALL, PEGGY R	6264	25-9	7/11/25	REVOKED	\$2,000	\$6,000	Failed to respond to Board inquiry; Failed to return client records when requested. Conduct discreditable to the public accounting profession.
FAILURE TO FILE	WHITEHURST, DAVID SCOTT	7787	25D-101	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE	WHITEHURST, KIMBERLY KELLEY	10953	25CPE-20	7/11/25	N/A	N/A	\$2,500	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
FAILURE TO FILE	WIGGINS, TONY LEMUEL JR	8294	25D-102	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE	WILLIAMS, CHARLES TAYLOR	12516	25CPE-21	7/11/25	CENSURED	N/A	\$5,000	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
FAILURE TO FILE	WILLIAMSON, NATHAN T	15149-R	25D-49	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE	WOOD, DEBORAH GRACE (STOKES)	11138	25CPE-17	7/11/25	N/A	N/A	\$510	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
FAILURE TO FILE	WRIGHTSON, LAURA ELIZABETH	14711-R	25D-50	7/11/25	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE	BARR, DENA YUILLE	9163	25CPE-23	9/16/25	N/A	N/A	\$1,200	Accepted Consent - Failed CPE audit / fined \$1,200, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval
CPE AUDIT FAILURE	BROOKS, CHARLES DAVID	8607	25CPE-24	9/16/25	N/A	N/A	\$750	Failed CPE audit / fined \$750, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval
CPE AUDIT FAILURE	GARDNER, SCOTT BRUMLEY	12958	25CPE-26	9/16/25	N/A	N/A	\$900	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
CPE AUDIT FAILURE	HOUSER, TIFFANY ANN	14556-R	25CPE-27	9/16/25	N/A	N/A	\$700	Accepted Consent - Failed CPE audit / fined \$700, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval
CPE AUDIT FAILURE	LENSKI, ANGELA DENISE	11078	25CPE-28	9/16/25	N/A	N/A	\$580	Accepted Consent - Failed CPE audit / fined \$580, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval
CPE AUDIT FAILURE	MISSONNIER, VIRGINIA ANDERSON	7762	25CPE-29	9/16/25	N/A	N/A	\$2,400	Accepted Consent - Failed CPE audit / fined \$2,400, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval
PROFESSIONAL STANDARDS	MOORE, STEVEN DALE	3280	25-8	9/16/25	CENSURED	N/A	\$2,500	Accepted Consent / For violating Board rule 30-X-6-.03(2), competence and technical standards regarding auditing standards / fined \$2,500, and NASBA CPT course all within 30 days of Board approval
CPE AUDIT FAILURE	NEESE, NATASHA ANN	13186	25CPE-30	9/16/25	N/A	N/A	\$700	Accepted Consent - Failed CPE audit / fined \$700, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval
CPE AUDIT FAILURE	RAMEY, BENTON BRITNELL	N138	25CPE-31	9/16/25	N/A	N/A	\$1,500	Accepted Consent - Failed CPE audit / fined \$1,500, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval

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CPE AUDIT FAILURE	TIDWELL, DON NELSON II	14710-R	25CPE-33	9/16/25	N/A	N/A	\$1,000	Accepted Consent - Failed CPE audit / fined \$1,000, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval
CPE AUDIT FAILURE	WILLIAMS, MICHAEL EDWARD	14668-R	25CPE-34	9/16/25	N/A	N/A	\$600	Accepted Consent - Failed CPE audit / fined \$600, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval
CPE AUDIT FAILURE	BROOKS, CHARLES DAVID	8607	25CPE-24	1/27/26	REVOKED	N/A	\$0	Show of Cause - Failed to comply with September 16, 2025 Board Order
CPE AUDIT FAILURE	SINGLETON, AARON JOINER	10681	25CPE-22	1/27/26	REVOKED	N/A	\$0	Show of Cause - Failed to comply with July 11, 2025 Board Order
FAILURE TO COMPLETE PR	THOMPSON, ROBERT BRYAN	4000	25PR-4	1/27/26	REVOKED		\$2,000	Failing to enter into the peer review program / Fined \$2,000; Return certificate & pay fine w/in 30 days; Also must complete NASBA CPT Ethics course.
CPE AUDIT FAILURE	BANKSTON, STEVEN RAY	8596-R	26CPE-3	7/10/26	N/A	N/A	\$600	Accepted Consent - Failed CPE audit / fined \$600, resolve CPE for FYE 9/30/25, & complete CPT course all due w/in 30 days of Board approval
FAILURE TO FILE	BARKER, DARA LYNN	14624-R	26D-9	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE	BARTON, RICHARD CRAIG	14660-R	26CPE-4	7/10/26	N/A	N/A	\$1,300	Accepted Consent - Failed CPE audit / fined \$1,300, resolve CPE for FYE 9/30/25, & complete CPT course all due w/in 30 days of Board approval
FAILURE TO FILE	BOLAM, HEATHER JANE	12626	26D-15	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	BUCHANS, TIA LAUREN CAMPBELL	14793-R	26D-21	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	BYROM, MICHAEL A II	12696-R	26D-22	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE	CANALES, CAROLINA	13805	26CPE-5	7/10/26	N/A	N/A	\$1,150	Accepted Consent - Failed CPE audit / fined \$1,150, resolve CPE for FYE 9/30/25, & complete CPT course all due w/in 30 days of Board approval
FAILURE TO FILE	COLBY, DAVID ANTHONY	7519	26D-31	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	DICKMANN, DOROTHY CAROL	13494	26D-36	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE	EDWARDS, LISA BEVILL	9007	26CPE-6	7/10/26	N/A	N/A	\$1,750	Accepted Consent - Failed CPE audit / fined \$1,750, resolve CPE for FYE 9/30/25, & complete CPT course all due w/in 30 days of Board approval
FAILURE TO FILE	ERRINGTON, CASSIDY STOGNER	13941-R	26D-45	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	FOLAYAN, SHEILA ELSIE	10011	26D-47	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE	GOOCH, MACY DELANO	15069	26CPE-7	7/10/26	N/A	N/A	\$980	Accepted Consent - Failed CPE audit / fined \$980, resolve CPE for FYE 9/30/25, & complete CPT course all due w/in 30 days of Board approval
FAILURE TO FILE	HINSON, MICHAEL V	2969	26D-61	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE	JENKINS, SCOTT ALAN	12446-R	26CPE-8	7/10/26	N/A	N/A	\$1,300	Accepted Consent - Failed CPE audit / fined \$1,300, resolve CPE for FYE 9/30/25, & complete CPT course all due w/in 30 days of Board approval
FAILURE TO FILE	KATO, SHINGO	13908-R	26D-69	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	KENNEDY, ELAINE J	3692	26D-71	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	KLING, TIMOTHY CONRAD	13396-R	26D-73	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	KNOTT, JOHN III	12794	26D-74	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	LANDERS, JOHN THOMAS	14903-R	26D-77	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	MCCOLLISTER, MARY HELEN GORDON	9212	26D-85	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	MCCLINDON, MILES LOUIS	15056	26D-89	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	METTY, KRISTEN LEIGH	13316	26D-92	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE	MORRIS, CHRISTOPHER MICHAEL	13040	26CPE-9	7/10/26	N/A	N/A	\$560	Accepted Consent - Failed CPE audit / fined \$560, resolve CPE for FYE 9/30/25, & complete CPT course all due w/in 30 days of Board approval
CPE AUDIT FAILURE	OLINGER, CATHERINE CAMMILLE	13293	26CPE-10	7/10/26	N/A	N/A	\$600	Accepted Consent - Failed CPE audit / fined \$600, resolve CPE for FYE 9/30/25, & complete CPT course all due w/in 30 days of Board approval
FAILURE TO FILE	PARKER, MICHAEL J	5565	26D-105	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	PRICE, RONNIE E	2313	26D-113	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	PRICHARD, ROBERT I	7846-R	26D-114	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	RIFFLE, EDWARD RAYMOND	14541-R	26D-119	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE	RYU, EUN JOO	12265	26CPE-12	7/10/26	N/A	N/A	\$1,730	Accepted Consent - Failed CPE audit / fined \$1,730, resolve CPE for FYE 9/30/25, & complete CPT course all due w/in 30 days of Board approval
CPE AUDIT FAILURE	SCARBROUGH, WILLIAM CARROLL	12549	26CPE-13	7/10/26	N/A	N/A	\$650	Accepted Consent - Failed CPE audit / fined \$650, resolve CPE for FYE 9/30/25, & complete CPT course all due w/in 30 days of Board approval
FAILURE TO FILE	SELF, CATHERINE COOK	4951	26D-127	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	SETTLES, TYLER MASON	12512	26D-128	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	SHAW, BOBBY G	4469-R	26D-129	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE	SHERINGHAM, CHRISTINA MORGAN	7933	26CPE-14	7/10/26	N/A	N/A	\$2,000	Accepted Consent - Failed CPE audit / fined \$2,000, resolve CPE for FYE 9/30/25, & complete CPT course all due w/in 30 days of Board approval
FAILURE TO FILE	SPEYRER, ABBIE JOHNSON	9972	26D-135	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	STUART, SERENA JENKINS	5580	26D-137	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	TRUSS, MARY CATHERINE	12428	26D-144	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	WHITE, TIMOTHY DAVID	5019	26D-156	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	WILBANKS, WILLIAM CHRISTIAN	14030	26D-158	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	WILLIAMS, CHARLES TAYLOR	12516	26D-159	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	WILLIAMS, GABRIEL SCOTT	14136	26D-161	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE	WILLIAMS, MICHAEL EDWARD	14668-R	26CPE-2	7/10/26	CENSURED	N/A	\$1,800	Accepted Consent - Failed FOLLOW UP CPE audit / fined \$1,800, resolve CPE for FYE 9/30/25, & complete CPT course all due w/in 30 days of Board approval

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

BOARD ACTIONS as of 9/15/2026

CATEGORY		NAMED CPA	CERT #	CASE NO	MEETING DATE	ACTION TAKEN	FINE PER COUNT	FINE TOTAL	SHORT DESCRIPTION OF COMPLAINT
CPE AUDIT FAILURE		WILLIAMSON, LARRY EDWARD JR	7480	26CPE-15	7/10/26	N/A	N/A	\$780	Accepted Consent - Failed CPE audit / fined \$780, resolve CPE for FYE 9/30/25, & complete CPT course all due w/in 30 days of Board approval
FAILURE TO FILE		WINSLETT, ROGER D	2749	26D-163	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE		WOODRUFF, DONALD MARVIN III	12878-R	26D-167	7/10/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
CPE AUDIT FAILURE	*	BEDWELL, BRADLEY BARTE	12206	26CPE-16	9/16/26	N/A	N/A	\$4,500	Failed CPE audit / fined \$4,500, resolve CPE for FYE 9/30/25, & complete CPT course all due w/in 30 days of Board approval
CPE AUDIT FAILURE	*	BOATNER, ROGER CRAIG	6064-R	26CPE-17	9/16/26	N/A	N/A	\$800	Accepted Consent - Failed CPE audit / fined \$800, resolve CPE for FYE 9/30/25, & complete CPT course all due w/in 30 days of Board approval
CPE AUDIT FAILURE	*	CHANDLER, NORMAN MALLONE	8724	26CPE-18	9/16/26	N/A	N/A	\$700	Accepted Consent - Failed CPE audit / fined \$700, resolve CPE for FYE 9/30/25, & complete CPT course all due w/in 30 days of Board approval
CPE AUDIT FAILURE	*	LEWIS, GERALD T	3328	26CPE-19	9/16/26	N/A	N/A	\$700	Accepted Consent - Failed CPE audit / fined \$700, resolve CPE for FYE 9/30/25, & complete CPT course all due w/in 30 days of Board approval
CPE AUDIT FAILURE	*	SUMMERLIN, ANNA JEFCOAT	9739	26CPE-20	9/16/26	N/A	N/A	\$4,500	Accepted Consent - Failed CPE audit / fined \$4,500, resolve CPE for FYE 9/30/25, & complete CPT course all due w/in 30 days of Board approval
CPE AUDIT FAILURE	*	WALKER, KEVIN GLENN	8946	26CPE-22	9/16/26	N/A	N/A	\$4,500	Failed CPE audit / fined \$4,500, resolve CPE for FYE 9/30/25, & complete CPT course all due w/in 30 days of Board approval
FAILURE TO ENTER PR	*	STUEDEMAN, VINCENT E	1886	26PR-2	9/16/26	REVOKED	N/A	\$2,000	Failed to enter peer review program
FAILURE TO FILE	*	PARSONS, DAVID EARL	15553-R	26D-171	9/16/26	REVOKED	N/A	\$500	Failed to initially register and/or apply for an annual permit to practice
FAILURE TO FILE	*	WHITE, WILLIAM HAROLD	5221	26D-157	9/16/26	REVOKED	N/A	\$500	Failed to register and/or apply for an annual permit to practice
FAILURE TO FILE	*	WILLIAMS, AUSTIN PATTERSON	15567-R	26D-172	9/16/26	REVOKED	N/A	\$500	Failed to initially register and/or apply for an annual permit to practice
FAILURE TO RESPOND	*	ELLISON, WENDY PRICKETT	5102	26-3	9/16/26	CENSURED	N/A	\$2,000	Failed to respond to Board inquiry
PROFESSIONAL STANDARDS	*	DUBOSE, DEREK STEVEN, JR	11451	26-7	9/16/26	REVOKED	\$5,000	\$10,000	Violation of Rules of Professional Conduct, specifically Rule 30-X-6-.05-(1), Alabama State Board of Public Accountancy Administrative Code, conduct discreditable to the public accounting profession. Violation of Section 34-1-12(a)(2), <u>Code of Alabama 1975</u> , dishonesty, fraud, or gross negligence in the practice of public accounting.