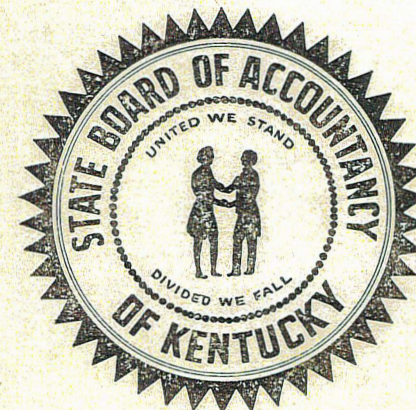


State Board of Accountancy of Kentucky

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Annual Register
July 31, 1936



W. A. HIFNER, JR., C. P. A.	- - -	President
City Bank Building, Lexington, Ky.		
WILLIAM COTTON, C. P. A.	- - -	Treasurer
Kentucky Home Life Building, Louisville, Ky.		
ROBERT MILLER, C. P. A.	- - -	Secretary
Columbia Building, Louisville, Ky.		

FOREWORD

This is the third issue of the Annual Register published by the State Board of Accountancy of Kentucky. Its purpose is to furnish information to State, County and City authorities and to the General Public about the holders of Kentucky C. P. A. Certificates and about the Accounting Profession, in order to bring about a better understanding between Certified Public Accountants and those who have occasion to make use of their services.

CERTIFICATE HOLDERS

CERTIFIED PUBLIC ACCOUNTANTS (KY.)—PRACTICING IN KENTUCKY
ARRANGED BY CITIES AND FIRMS

ASHLAND

ESTIL W. SMITH, C. P. A., Scott Hotel Building.

COVINGTON

ESPY BAILEY, C. P. A., First National Bank Building.

LEXINGTON

W. A. HIFNER, JR., C. P. A., City Bank Building.

W. A. Hifner, Jr., C. P. A.—Sole Proprietor.

Helen Hifner Fortune, C. P. A.—Employee.

LOUISVILLE

L. C. BARNETT & CO., Heyburn Building.

L. C. Barnett, C. P. A.—Partner.

BERNSTEIN & BERNSTEIN, Kentucky Home Life Building.

Sylvain K. Bernstein, C. P. A.—Sole Proprietor.

W. T. BODEN, C. P. A., Kentucky Home Life Building.

*BROWN & IMHOF, Washington Building.

J. Bernard Brown, C. P. A.—Partner.

Irvin W. Imhof, C. P. A.—Partner.

Thad. J. Schuler, C. P. A.—Employee.

ROSS A. BURLEY, C. P. A., 813 South First Street.

HARVEY DEBS CARDWELL, C. P. A., 1062 Cecil Avenue.

*COTTON & ESKEW, Kentucky Home Life Building.

William Cotton, C. P. A.—Partner.

Sam W. Eskew, C. P. A.—Partner.

Albert Christen, C. P. A.—Employee.

Holmes B. Hill, C. P. A.—Employee.

Thos. H. Dowell, C. P. A.—Employee.

ERNST & ERNST, Marion E. Taylor Building.

Grover C. Greweling, C. P. A.—Assistant Manager.

(*)—Indicates all firm members are certified public accountants.

CERTIFICATE HOLDERS—(Continued).

CERTIFIED PUBLIC ACCOUNTANTS (KY.)—PRACTICING IN KENTUCKY
ARRANGED BY CITIES AND FIRMS—(Continued)

LOUISVILLE—(Continued).

*ESCOTT, GROGAN & CO., Lincoln Bank Building.

C. R. Escott, C. P. A.—Partner.

Wm. W. Grogan, C. P. A.—Partner.

EDW. B. FONTAINE, C. P. A., Washington Building.

*HAGAN & HEIMERDINGER, Kentucky Home Life Building.

P. W. Hagan, C. P. A.—Partner.

E. M. Heimerdinger, C. P. A.—Partner.

*CHAS. G. HARRIS & CO., Kentucky Home Life Building.

Chas. G. Harris, C. P. A.—Partner.

Orville D. Harris, C. P. A.—Partner.

JOHNSON-FOWLER & CO., Breslin Building.

Huet L. Johnson, C. P. A.—Partner.

MELDRUM & MELDRUM, Hilliard Building.

Geo. F. Meldrum, C. P. A.—Sole Proprietor.

Buel E. Henry, C. P. A.—Employee.

NAUMAN, NAUMAN & CO., Starks Building.

A. J. Nauman, C. P. A.—Partner.

GOLDSBOROUGH ROBINSON, C. P. A., Starks Building.

HUMPHREY ROBINSON & CO., Columbia Building.

W. H. Hartman, C. P. A.—Partner.

Robert Miller, C. P. A.—Partner.

L. I. Boone, C. P. A.—Partner.

A. M. Kellerman, C. P. A.—Partner.

M. B. McMullen, C. P. A.—Partner.

Robert N. Dennis, C. P. A.—Employee.

J. A. Hunter, C. P. A.—Employee.

Ishmael Planck, C. P. A.—Employee.

Harrar W. Taylor, C. P. A.—Employee.

Bradley O. Turner, C. P. A.—Employee.

WILLIAM J. RYANS, C. P. A., 4626 Southern Parkway.

ALBERT C. THOMPSON, C. P. A., Kentucky Home Life Building.

(*)—Indicates all firm members are certified public accountants.

CERTIFICATE HOLDERS—(Continued).

**CERTIFIED PUBLIC ACCOUNTANTS (KY.)—PRACTICING IN KENTUCKY
ARRANGED BY CITIES AND FIRMS—(Continued)**

LOUISVILLE—(Continued).

*WALDMAN, PETOT & CO., Marion E. Taylor Building.
John S. Petot, Sr., C. P. A.—Partner.
Max Waldman, C. P. A.—Partner.

*YEAGER & WHITE, Louisville Trust Building.
Kenneth White, C. P. A.—Partner.
L. C. J. Yeager, C. P. A.—Partner.

L. TIPTON YOUNG, C. P. A., Kenyon Building.

MIDDLESBORO

FRANK J. DOOLEY, C. P. A.

NEWPORT

EDWIN F. THORBURN, C. P. A., Newport Finance Building.

PADUCAH

J. L. MARBERRY, C. P. A.

WINCHESTER

J. O. TYLER & CO., McEldowney Building.
J. O. Tyler, C. P. A.—Partner.

CERTIFICATE HOLDERS—(Continued).

ENGAGED IN PRACTICE IN KENTUCKY—(Arranged Alphabetically):

Name and Address	Society Memberships	Connection
Espy Bailey, 202 First National Bank Bldg., Covington, Ky.		Individual Practice
L. C. Barnett, Heyburn Bldg., Louisville, Ky.	I	Partner L. C. Barnett & Co.
Sylvain K. Bernstein, Ky. Home Life Bldg., Louisville, Ky.		Sole Proprietor Bernstein & Bernstein
W. T. Boden, Ky. Home Life Bldg., Louisville, Ky.	K	Individual Practice
L. I. Boone, Columba Bldg., Louisville, Ky.	K	Partner Humphrey Robinson & Co.
J. Bernard Brown, Washington Bldg., Louisville, Ky.	K-A	Partner Brown & Imhof
Ross A. Burley, 813 S. First St., Louisville, Ky.	K	Individual Practice
Harvey Debs Cardwell, 1062 Cecil Ave., Louisville, Ky.		Individual Practice
Albert Christen, Ky. Home Life Bldg., Louisville, Ky.	K-A	Employee Cotton & Eskew
William Cotton, Ky. Home Life Bldg., Louisville, Ky.	K-A	Partner Cotton & Eskew
Robert N. Dennis, Columbia Bldg., Louisville, Ky.	K	Employee Humphrey Robinson & Co.
Frank J. Dooley, National Bank Bldg., Middlesboro, Ky.		Individual Practice
Thomas Hayden Dowell, Ky. Home Life Bldg., Louisville, Ky.		Employee Cotton & Eskew
C. R. Escott, Lincoln Bank Bldg., Louisville, Ky.	K-A	Partner Escott, Grogan & Co.
Sam W. Eskew, Ky. Home Life Bldg., Louisville, Ky.	K-A	Partner Cotton & Eskew

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CERTIFICATE HOLDERS—(Continued).

ENGAGED IN PRACTICE IN KENTUCKY—(Continued):

Name and Address	Society Memberships	Connection
Edw. B. Fontaine, Washington Bldg., Louisville, Ky.	K	Individual Practice
Helen H. Fortune, City Bank Bldg., Lexington, Ky.	K-A	Employee W. A. Hifner, Jr.
Grover C. Greweling, Marion E. Taylor Bldg., Louisville, Ky.		Assistant Manager Ernst & Ernst
William Waller Grogan, Lincoln Bank Bldg., Louisville, Ky.	K-A	Partner Escott, Grogan & Co.
P. W. Hagan, Ky. Home Life Bldg., Louisville, Ky.	K-A	Partner Hagan & Heimerdinger
Charles G. Harris, Ky. Home Life Bldg., Louisville, Ky.	K-I	Partner Charles G. Harris & Co.
Orville D. Harris, Ky. Home Life Bldg., Louisville, Ky.	K-I	Partner Charles G. Harris & Co.
W. H. Hartman, Columbia Bldg., Louisville, Ky.	K-A	Partner Humphrey Robinson & Co.
Eugene M. Heimerdinger, Ky. Home Life Bldg., Louisville, Ky.	K	Partner Hagan & Heimerdinger
Buell E. Henry, Hilliard Bldg., Louisville, Ky.	K-A	Employee Meldrum & Meldrum
W. A. Hifner, Jr., City Bank Bldg., Lexington, Ky.	K-A	Individual Practice
Holmes B. Hill, Ky. Home Life Bldg., Louisville, Ky.	K	Employee Cotton & Eskew
J. A. Hunter, Columbia Bldg., Louisville, Ky.	K	Employee Humphrey Robinson & Co.
Irvin W. Imhof, Washington Bldg., Louisville, Ky.	K-A	Partner Brown & Imhof
Huet L. Johnson, Breslin Bldg., Louisville, Ky.		Partner Johnson- Fowler & Co.

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CERTIFICATE HOLDERS—(Continued).

ENGAGED IN PRACTICE IN KENTUCKY—(Continued):

Name and Address	Society Memberships	Connection
A. M. Kellerman, Columbia Bldg., Louisville, Ky.	K	Partner Humphrey Robinson & Co.
M. B. McMullen, Columbia Bldg., Louisville, Ky.	K	Partner Humphrey Robinson & Co.
J. L. Marberry, 836 Mayfield Rd., Paducah, Ky.		Individual Practice
Geo. F. Meldrum, Hilliard Bldg., Louisville, Ky.	K-A-I	Sole Proprietor Meldrum & Meldrum
Robert Miller, Columbia Bldg., Louisville, Ky.	K-A	Partner Humphrey Robinson & Co.
A. J. Nauman, Starks Bldg., Louisville, Ky.	K	Partner Nauman, Nauman & Co.
John S. Petot, Sr., Marion E. Taylor Bldg., Louisville, Ky.	A	Partner Waldman, Petot & Co.
Ishmael Planck, Columbia Bldg., Louisville, Ky.	K	Employee Humphrey Robinson & Co.
Goldsborough Robinson, Starks Bldg., Louisville, Ky.	I	Individual Practice
William J. Ryans, 4626 Southern Parkway, Louisville, Ky.		Individual Practice
Thad J. Schuler, Washington Bldg., Louisville, Ky.	K-A	Employee Brown & Imhof
Estil W. Smith, Scott Hotel Bldg., Ashland, Ky.		Individual Practice
Harrar W. Taylor, Columbia Bldg., Louisville, Ky.	K	Employee Humphrey Robinson & Co.
Albert C. Thompson, Ky. Home Life Bldg., Louisville, Ky.	K-A	Individual Practice
Edwin F. Thorburn, Newport Finance Bldg., Newport, Ky.	A	Individual Practice

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CERTIFICATE HOLDERS—(Continued).

ENGAGED IN PRACTICE IN KENTUCKY—(Continued):

Name and Address	Society Memberships	Connection
Bradley O. Turner, Columbia Bldg., Louisville, Ky.	K-A	Employee Humphrey Robinson & Co.
J. O. Tyler, McEldowney Bldg., Winchester, Ky.		Partner J. O. Tyler & Co.
Max Waldman, Marion E. Taylor Bldg., Louisville, Ky.	A	Partner Waldman, Petot & Co.
Kenneth White, Louisville Trust Bldg., Louisville, Ky.	K	Partner Yeager & White
L. C. J. Yeager, Louisville Trust Bldg., Louisville, Ky.	K-A	Partner Yeager & White
L. Tipton Young, 87 Kenyon Bldg., Louisville, Ky.	K-I	Individual Practice

K—Member of Kentucky Society of Certified Public Accountants.
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CERTIFICATE HOLDERS—(Continued).

RESIDENT IN KENTUCKY—NOT PRACTICING:

Name and Address	Society Memberships	Connection
Horace H. Ackerman, 508 W. Jefferson St., Louisville, Ky.		Franklin Title & Trust Co.
Arthur L. Ashcraft, 1800 Fleming Rd., Louisville, Ky.		Internal Revenue Agent
Henry Hobson Bennett, Totz, Harlan Co., Ky.	K-A	Acct. Harlan Central Coal Co., Totz, Ky.
Chas. R. Bradford, Florence, Ky.		Johnson & Hardin Co.
R. R. Circle, Kitchen Bldg., Ashland, Ky.		Receiver Standard Elkhorn Coal Co.
John Creech, 526 W. Jefferson St., Louisville, Ky.		Project Accountant Federal Emergency Admin. Pub. Works
Robert Dee Haun, 238 McDowell Rd., Lexington, Ky.	K	Professor University of Ky.
Herbert O. Hincks, 3502 Lexington Rd., Louisville, Ky.	K	Frankfort Dis- tilleries, Inc.
John C. McNeil, McVeigh, Ky.		Fordson Coal Co.
James Russell Meany, Cook Bldg., Bowling Green, Ky.	K	Member Harlin & Coleman—Lecturer, Bowling Green Col- lege of Commerce
Ben R. Shaver, 2023 Eastern Parkway, Louisville, Ky.		Bernheim Distilling Co.
Warren M. Van Hoose, Frankfort, Ky.		Assistant State Budget Officer
B. Perry Weaver, Louisville, Ky.		Retired
Alvin E. Woolsey, Glasgow Junction, Ky.	K	Farm Credit Admin- istration Examiner

K—Member of Kentucky Society of Certified Public Accountants.
A—Member of American Society of Certified Public Accountants.

CERTIFICATE HOLDERS—(Continued).

NON-RESIDENT—PRACTING:

Name and Address	Society Memberships	Connection
John W. Alexander, Citizens Bldg., Cleveland, O.	O	Partner Alexander, Cochran & Huffman
Chas. J. Anderson, 1 N. LaSalle St., Chicago, Ill.	K	Individual Practice
John E. Baker, Astoria, Ill.		Individual Practice
Lovell C. Beal, Union Central Bldg., Cincinnati, O.		Individual Practice
C. D. Buffon, Volunteer Bldg., Chattanooga, Tenn.	A-O	Partner Clifford D. Buffon & Co.
C. H. Burris, 105 S. LaSalle St., Chicago, Ill.	K	Employee F. Ralph Fisher
James Cameron, 50 E. 42nd St., New York, N. Y.	A	Individual Practice
W. W. Christian, 1011 State St., Santa Barbara, Calif.		Individual Practice
Burney R. Clack, 5528 S. Owasso, Tulsa, Okla.	K-I-O	Individual Practice
C. S. Clayton, Dixie Terminal, Cincinnati, O.		Individual Practice
E. C. Conley, First Huntington Nat'l Bank Bldg., Huntington, W. Va.	O	Partner Federal Audit Co.
J. Rex Cooper, 500 Bldg. & Loan Tower, South Bend, Ind.	O	Partner Louis G. Devilliers Co.
Frank C. Deekebach, Traction Bldg., Cincinnati, O.	K	Individual Practice
C. J. Dieterle, 420 E. 7th St., Burbank, Calif.		Individual Practice

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CERTIFICATE HOLDERS—(Continued).

NON-RESIDENT—PRACTICING—(Continued):

Name and Address	Society Memberships	Connection
Frank E. Feistritzer, Merchants Bank Bldg., Indianapolis, Ind.		Employee Peat, Marwick, Mitchell & Co.
William James Ferguson, 1 Cedar St., New York, N. Y.		Employee Arthur Young & Co.
Joseph W. Gill, 152 Baer St., Huntington, W. Va.		Individual Practice
Frank J. Glass, Strong Bldg., Parkersburg, W. Va.		Individual Practice
John Sebastian Glenn, Stahlman Bldg., Nashville, Tenn.	A-O	Individual Practice
Estey W. Gouwens, 135 S. LaSalle St., Chicago, Ill.	K-A-O	Partner Oldham, Gouwens & Sweeney
Harry W. Greene, 632 Chamber of Commerce Bldg., Cincinnati, O.		Individual Practice
John C. Griggs, 312 Keith Bldg., Dayton, O.		Individual Practice
M. Guy Hardin, Paul Brown Bldg., St. Louis, Mo.	K-O	Individual Practice
Lloyd M. Hill, Citizens Bldg., Cleveland, O.		Individual Practice
Alfred Hoffenberg, 11 S. LaSalle St., Chicago, Ill.	O	Proprietor Illinois Certified Audit Co.
Louis H. Huffman, Citizens Bldg., Cleveland, O.	A	Partner Alexander, Cochran & Huffman
J. H. Kalmbacher, Security Mutual Bldg., Binghamton, N. Y.		Individual Practice
Harvey M. Kenyon, 3100 Linwood Rd., Cincinnati, O.		Individual Practice
Jesse Knapp, First Nat'l Bank Bldg., Portsmouth, O.	A-O	Individual Practice

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CERTIFICATE HOLDERS—(Continued).

NON-RESIDENT—PRACTICING—(Continued):

Name and Address	Society Memberships	Connection
Martin J. McBride, 2925 Pike Ave., Birmingham, Ala.		Individual Practice
Thomas M. McIntyre, Nichol Bldg., Nashville, Tenn.	I-O	Partner McIntyre & Associates
James Mulroy, Electric Bldg., Cincinnati, O.	O	Partner James Mulroy
William J. Mulroy, 3414 Woodburn Ave., Cincinnati, O.		Partner James Mulroy
Frederick J. Murphy, 15 Broad St., New York, N. Y.		Employee Haskins & Sells
Herman Nichols, 527 5th Ave., New York, N. Y.	K-O	Partner Harrington & Nichols
Christian Oehler, 15 Broad St., New York, N. Y.	O	Employee Haskins & Sells
Fred G. Page, 734 Stahlman Bldg., Nashville, Tenn.	O	Individual Practice
Floyd J. Pfeeger, Liberty Bank Bldg., Buffalo, N. Y.	K-A	Individual Practice
Knox B. Phagan, 25 W. 43rd St., New York, N. Y.	K-A-I-O	Partner Phagan, Tillison & Tremble
Robert S. Prosser, 17 West Elm St., Chicago, Ill.		Individual Practice
Lawson L. Putnam, 159 N. State St., Chicago, Ill.		Individual Practice
Hobart Richey, 77 12th St., Wheeling, W. Va.		Individual Practice
C. Elmer Roberts, Union Central Bldg., Cincinnati, O.		Individual Practice
Robert B. Rouse, Mercantile Library Bldg., Cincinnati, O.	A	Partner Rouse, Favret & Co.

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CERTIFICATE HOLDERS—(Continued).

NON-RESIDENT—PRACTICING—(Continued):

Name and Address	Society Memberships	Connection
Frank A. Seward, Room 301, First Huntington Nat'l Arcade, Huntington, W. Va.		Individual Practice
David E. Short, Jr., 1606 Belcourt St., Nashville, Tenn.	I	Partner Short & Co.
Clewell M. Smith, Standard Bldg., Cleveland, O.	A	Partner Laubscher & Smith
N. G. Somerville, 1017 12th St., Huntington, W. Va.	A-O	Individual Practice
Mortimer C. White, Swetland Bldg., Cleveland, O.		Individual Practice
James T. Wilkes, 182 E. 154th St., Harvey, Ill.	O	Individual Practice
James M. Williams, 508 Odd Fellows Bldg., Raleigh, N. C.		Partner Williams & Wall
Charlton C. Wright, Union Central Bldg., Cincinnati, O.	K-A	Individual Practice
T. Troy Wyche, Waynesville, N. C.	O	Individual Practice

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O—Member of Accountants Society in Resident State.

CERTIFICATE HOLDERS—(Continued).

NON-RESIDENT—NOT PRACTICING:

Name and Address	Society Memberships	Connection
Fred Allen, American Laundry Machinery Co., Cincinnati, O.		American Laundry Mch'y. Co.
Arthur M. Dewey, 2149 W. 53rd St., Cleveland, O.	O	Joseph & Feiss Co.
T. M. Dickerson, Cleveland College, Cleveland, O.	K	Professor of Ac- counting, Cleveland College
H. B. Eversole, Iowa City, Ia.	A-O	Associate Professor of Accounting, University of Iowa
William E. Fink, Kirkwood, Mo.		U. S. Dept. of the Interior
David B. Griffin, 1825 H. St., N. W., Washington, D. C.	O	Assistant Treasurer Reconstruction Finance Corp.
Claude W. Hupp, 19 Rector St., New York, N. Y.		Reynolds Metals Co. and U. S. Foil Co.
Guy B. Jeffries, 21st & B. Sts., Galveston, Texas		Cotton Concentra- tion Co.
Clarence E. Kaase, 24166 Center Ridge Rd., N. Olmsted, O.		Land Bank Examiner
Charles H. Knapp, 820 Nutmeg, San Diego, Calif.		Consolidated Aircraft Corp.
Kosti W. Kohtala, 725 S. Wells St., Chicago, Ill.	K	Empire Paper Co. and Cumnor Hotel Corp.
Joseph A. Lenny, 2147 71st St., Brooklyn, N. Y.		Bureau Internal Revenue Examiner

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CERTIFICATE HOLDERS—(Continued).

NON-RESIDENT—NOT PRACTICING—(Continued)

Name and Address	Society Memberships	Connection
J. E. McDavid, Charleston, W. Va.	A-O	Pres. National Bank of Commerce
John Ford Morris, 165 Broadway, New York, N. Y.		Chemical Bank & Trust Co.
R. E. Morrison, 3549 Burch Ave., Hyde Park, Cincinnati, O.		Kelly Body Mfg. Co.
Daniel J. O'Brien, Commodore Perry Hotel, Toledo, O.	A	Commodore Perry Hotel Co.
Alfred M. Reichard, 216 Hall St., Tiffin, O.	K	Professor Tiffin University
Joseph A. Tatro, 641 Washington St., New York, N. Y.		Investigator U. S. Treasury Dept.
John Gilman Walling, 215 Market St., San Francisco, Calif.		Auditor Honolulu Oil Corp., Ltd.
Clarence E. Wheeler, 168 Todd Place, N. E., Washington, D. C.		U. S. Government Service
Clarence C. White, 1141 12th Ave., Huntington, W. Va.		New York Life Insurance Co.
J. E. Wilson, 1414 Maltman Ave., Los Angeles, Calif.		Textiles

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CERTIFICATE HOLDERS—(Continued).

The following holders of certificates did not reply to the Secretary's request for information:

E. B. Albritten	—Murray, Ky.
Edgar Biggs	—201 Sou. Ohio Bank Bldg. —Cincinnati, Ohio
H. C. Carleton	—2622 Ida Ave. —S. Norwood, Ohio
Chauncey L. Christian	—2318 W. Madison St.—Louisville, Ky.
Glenn W. Foster	—1312 Wilshire Blvd. —Santa Monica, Calif.
Herbert M. Howson	—Kemper Lane Apt. —Cincinnati, Ohio Hotel
Zopher L. Jensen	—1950 S. LaSalle St. —Chicago, Ill.
Walter H. Trossett	—Address Unknown
Sylvester D. VanKirk	—2519 Ingleside Ave. —Cincinnati, Ohio

Since the law was passed in 1916 the Kentucky Boards have issued 182 certificates as follows:

By Waiver	15
By Reciprocity	30
By Examination	137
Total	182

No certificates have been issued by waiver since 1920. Only four certificates have been issued by reciprocity in the past six years, and these four were issued to holders of certificates from other States who were actually practicing in Kentucky.

There are now 149 certificate holders.

Engaged in Public Practice in Kentucky.....	51
Engaged in Public Practice in Other States.....	53
Not Engaged in Public Practice	45
Total	149
Certificate Holders Deceased	18
Certificates Revoked	11
Certificates Voluntarily Surrendered	4
Total	33

EXAMINATIONS

During the last few years, one examination each year has been given, the date of this being October or November. Prior to 1930, the Kentucky Board prepared its own questions. Since that date, the examination service of the American Society of Certified Public Accountants has been used. Arrangements for this service are made from year to year. All questions and problems prepared by the American Society have been published in the Certified Public Accountant, National Press Building, Washington, D. C. Requirements for eligibility to sit in the examination are incorporated in the Kentucky law, a copy of which is included in this book. Non-resident applicants must submit a statement from their State Board to the effect that they are eligible to sit in the examinations in their own State. Subjects covered by the examination are as follows:

Auditing
Theory of Accounts
Commercial Law as Affecting Accountancy
Practical Accounting

A grade of 75% is required for passing. All examination papers are graded by the Kentucky Board which assumes full responsibility therefor.

The following statement shows the results of the last five examinations:

	1931	1932	1933	1934	1935	Totals for Five Years
Theory of Accounting:						
Number of Candidates....	17	15	10	20	22	84
Number Passed	12	9	0	6	6	33
Auditing:						
Number of Candidates....	15	19	8	15	12	69
Number Passed	5	17	6	12	6	46
Commercial Law:						
Number of Candidates....	16	18	12	17	19	82
Number Passed	11	7	6	7	6	37
Practical Accounting:						
Number of Candidates....	33	35	27	28	32	155
Number Passed	5	6	10	7	7	35

It will be noted that the total sittings shown above range from 69 to 155. The number of candidates actually examined was 82, but most of these candidates sat more than once and some of them sat several times.

RECIPROCITY

The Kentucky Board has no specific reciprocal relations with Boards of any other States. In recent years, certificates have been issued without examination to a number of accountants resident in Kentucky or actually practicing in Kentucky who were the holders of C. P. A. certificates from other States. In each case of this kind, investigation has been made and the Board has satisfied itself as to the qualifications of the applicant.



RESTRICTIVE LAW

Kentucky does not restrict the practice of public accounting to Certified Public Accountants.

A committee from the Kentucky Society of Certified Public Accountants has prepared a draft of a regulatory law but has not succeeded in getting it before Kentucky Legislature. Under the provisions of this law the practice of accountancy would be restricted to Certified Public Accountants and Registered Accountants and would eventually restrict the practice of accountancy to Certified Public Accountants. It would not however interfere with accountants from other States fulfilling engagements in Kentucky which originated outside the State.

KENTUCKY SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

The Kentucky Society of Certified Public Accountants was organized on May 16, 1924. The articles of incorporation state that the corporation was organized and incorporated "for the purpose of maintaining and elevating the standard of proficiency and integrity of the profession of Certified Public Accountants in the State of Kentucky; of promoting and protecting the interests of its members and of cultivating professional cooperation and social intercourse among them, encouraging wise and needful legislation and opposing the enactment of laws and ordinances prejudicial to the Certified Public Accountants and the giving and exchanging information among its members, receiving and raising of funds by donation and by assessment on its members and the doing of all things necessary or incident thereto".

The present Officers and Directors are as follows:

Officers

W. A. Hifner, Jr., President Emeritus
Robert Miller, President
G. F. Meldrum, Vice President
E. M. Heimerdinger, Vice President
Kenneth White, Secretary-Treasurer

Directors

W. A. Hifner, Jr.
Robert Miller
George F. Meldrum
E. M. Heimerdinger
Kenneth E. White
Buell E. Henry
Sam W. Eskew
Irvin W. Imhof
A. J. Nauman

COPY OF KENTUCKY LAW

AN ACT creating a State Board of Accountancy, Prescribing its Powers and Duties, Providing for Examinations and Issuing Certificates to Qualified Public Accountants, and Providing for Penalties for Violation of the Provisions of this Act.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

1. There is hereby established a State Board of Accountancy to consist of three members.

Within thirty days after this Act becomes a law the Governor shall appoint as members of said Board three persons skilled in the knowledge and practice of accounting, each of whom shall have been a citizen of the State of Kentucky for at least one year and shall have been for at least three years immediately preceding such appointment actively engaged as a professional public accountant as hereinafter defined.

One of the members thus appointed shall be appointed for a term of one year; one for a term of two years and one for a term of three years, and thereafter as the terms of said offices expire the Governor shall appoint, from among the holders of certificates as certified public accountants as hereinafter provided for, a member of said Board for a term of three years or until his successor shall be appointed and qualified.

The Governor shall have power to fill any vacancy occurring in the membership of the Board and remove any member for cause after due notice and a hearing thereon.

2. Within thirty days after the appointment of said Board, the members thereof shall hold a meeting and organize, by the election of a President, Secretary and Treasurer, each of whom shall hold office until Tuesday after the first Monday in January, nineteen hundred and seventeen, and the election of officers thereafter shall be held annually on Tuesday after the first Monday in January. The offices of Secretary and Treasurer may be held by the same person. The first Board after organizing shall issue to each member thereof a certificate as certified public accountant.

3. The Board shall make all necessary rules and regulations for conducting examinations of applicants and governing the method and time of filing applications for examinations, and the time within which a applicant must be examined after his application has been filed, and said Board shall have the power to adopt all other reasonable rules and regulations, not inconsistent herewith as may be necessary to carry into effect the objects and purposes of this Act.

All such examinations shall be conducted by the State Board of Accountancy. The examinations shall take place as often as may, in the opinion of the Board be necessary, at such date and place as may be selected by it, but not less than once in each calendar year.

Said Board shall keep a complete record of its proceedings, and an accurate list of all applications made, certificates issued, certificates revoked, a complete record of cash receipts and disbursements, and shall make report of same annually to the Governor on the thirty-first of December.

Said Board shall adopt and provide itself with a seal with a band inscribed "State Board of Accountancy of Kentucky," with the coat of arms of the State of Kentucky in the center, and all certificates issued as provided for in this Act, shall be signed by the President and Secretary of said Board and shall bear the imprint of said seal.

A majority of said Board shall constitute a quorum and the affirmative vote of two members shall be considered as the action of said Board except in case of revoking a certificate, in which case the unanimous vote of the Board shall be required.

4. Every applicant for certificate as certified public accountant shall be—
A citizen of the United States or a person who has, in good faith, declared his intention of becoming such citizen; not less than twenty-five years of age;

COPY OF KENTUCKY LAW—(Continued).

of good moral character; a graduate of a high school with a four-year course, or who, in the opinion of the Board, possesses an education fully equivalent to that of a graduate of a high school with a four-year course; who has had at least three years' experience in the practice of accounting at least one year of which shall have been either in the office of a practicing accountant or in individual practice as a public accountant.

5. No person (except those provided for under section six of this Act) shall have issued to him a certificate as certified public accountant until after he has been found qualified by written examination, conducted by the State Board of Accountancy of Kentucky in the subjects of "Practical Accounting," "Theory of Accounts," "Auditing" and "Commercial Law as Affecting Accountancy."

6. The said Board of Accountancy shall waive the examination of and issue a certificate as a certified public accountant to any person who furnishes said Board with evidence of satisfactory work in accounting completed by him and who possesses the qualifications mentioned in section four of this Act, as to age, citizenship, moral character, preliminary education and experience in practice of accountancy, who is a citizen of the State of Kentucky, and who for more than three years immediately preceding the passage of this Act shall have been practicing on his own account as a public accountant and who shall apply in writing for such certificate within ninety days after the passage of this Act, provided, that such applicant shall submit with his application proof of his age, citizenship, good moral character, educational qualifications and experience in the practice as a public accountant as set out in section four of this Act; or to any person who is the legal holder of a certificate as certified public accountant or chartered accountant issued by or under the authority of any other State or Territory of the United States, District of Columbia or foreign nation, provided, however, that the Kentucky State Board of Accountancy shall be satisfied that the standards and requirements for the issue of such certificates are fully equivalent to those established by this Act.

7. For the purpose of this Act a public accountant is hereby defined as a person skilled in the knowledge of science of accounting who holds himself out to the public as a practicing accountant for compensation and who maintains an office for the transaction of such and whose time during the regular business hours of the day is devoted to the practice of accounting as a professional public accountant.

8. Any person who has received from said State Board of Accountancy a certificate of his qualifications to practice as a certified public accountant as herein provided, shall be known as a certified public accountant and no other person and no partnership, all the members of which have not received such certificate and no corporation shall assume such title of certified public accountant or chartered accountant, or use the abbreviation, "C. P. A.," "C. A.," or any other words, letters, or abbreviations indicating that such person, firm or corporation is the holder of certificates as herein provided for. All firms and partnerships as are authorized to do business under the provisions of this section of this Act shall at all times keep on file with the Secretary of the said State Board of Accountancy, the names and post office address of each member of said firm or partnership, which record shall at all reasonable times be open to the inspection of any person holding a certificate as certified public accountant, issued under the provisions of this Act.

9. For the purpose of defraying the expenses of said Board, a fee of twenty-five dollars shall be paid into the treasury of said Board by each of the members of the first Board appointed by the Governor, and a like sum shall be paid into the treasury of the Board of Accountancy by each person applying thereto for a certificate as certified public accountant, which fee must accompany the application and no part of said fee shall be refunded, but no additional charge can be made against the applicant by the Board for holding the examination or determining his right to the certificate or issuing to him of a certificate as certified public accountant.

Any applicant failing to receive a certificate upon his first application, under section six of this Act, or any applicant who fails to pass at his first examination shall be entitled to enter at any stated examination held within

COPY OF KENTUCKY LAW—(Continued).

one year from the date of his failure to procure a certificate, as provided for in this Act, without payment of any additional fee.

10. Members of the Board to be appointed under the provisions of this Act shall be paid for the time actually expended in the pursuance of the duties imposed upon them by this Act an amount not exceeding five dollars per day and they shall be entitled to necessary traveling expenses when on official business of the Board.

All necessary expenses incident to carrying out the provisions of this Act shall be paid out of the funds of the Board but no expenses incurred under this Act shall ever be a valid charge against the funds of the State of Kentucky.

11. Said State Board of Accountancy shall revoke certificates issued under the provisions of this Act, and held by any person who may be guilty of knowingly issuing or certifying to any false statement or statements or who has been convicted of crime involving moral turpitude, or who fails to pay the annual dues within sixty days after the same is due, provided however, that written notice of such proposed action shall have been delivered in person or forwarded by registered mail to the holder of such certificate at his last known post office address, stating the cause for such contemplated action, together with a copy of the charges and appointing a time and place for hearing thereon by the State Board of Accountancy, provided, however, that no certificate issued under this Act shall be revoked until after such hearing and at all such hearings both the Board and the accused may be represented by counsel. Any certificate issued by this Board and subsequently revoked shall be surrendered to the Board.

12. The Board of Accountancy hereby created shall not have the power to create any debt or incur any expense beyond the funds of the Board which shall consist of the fees hereinbefore fixed and an annual fee of not exceeding two dollars which shall be paid at such time as may be fixed by said Board by every person holding a certificate as certified public accountant issued by said Board. Any person desiring to be relieved of the annual dues may do so by voluntarily surrendering his certificate to the Board, after which he shall not be considered or known as a certified public accountant within the meaning of this Act, unless he is again qualified by the examination, as provided for in this Act.

13. Any person violating any of the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction shall be fined not less than ten dollars nor more than two hundred dollars or be imprisoned in the county jail for a period of not less than one month nor more than six months or both so fined and imprisoned in the discretion of the court or jury.

14. Nothing herein contained shall be so construed as to prevent any person from being employed or practicing as an accountant in this State.

15. No person shall be appointed a member of the State Board of Accountancy of the State of Kentucky who is directly, or indirectly interested in, or connected with, in a pecuniary way, any business college, organization, or association, teaching bookkeeping or accounting; but nothing herein shall be construed to prevent any member of the said Board from delivering lectures or assisting in any such business college organization, or association teaching accounting or bookkeeping; provided that such services are rendered without charge and that no compensation or remuneration is received or accepted for such services.

16. If any clause, sentence, paragraph, or part of this Act shall, for any reason, be adjudged by any court of competent jurisdiction to be invalid such judgment shall not affect, impair, or invalidate the remainder of said Act, but shall be confined in its operation to the clause, paragraph, or part thereof directly involved in the controversy in which such judgment shall have been rendered.

AMENDMENT

Sec. 4618-53. State Board of Accountancy.—The State Board of Accountancy as now constituted shall be continued, but is hereby transferred to and made a division of the office of the State Inspector and Examiner (1934, p. 679, Art. XXII-2). Effective date, July 1, 1934.

APPLICATION TO STATE BOARD OF ACCOUNTANCY OF KENTUCKY FOR CERTIFICATE OF EXAMINATION

REGULATIONS

Application for certificate as Certified Public Accountant under Sections 4 and 5 of an Act of the Kentucky Legislature, creating a State Board of Accountancy, must be made on this form, written with ink, in the handwriting of the applicant, and signed and sworn to by applicant before a Notary Public.

This application must be in the hands of the State Board of Accountancy of Kentucky, at Frankfort, Ky., at least thirty days prior to date of examination.

This application must be accompanied by a certified check or money order for twenty-five dollars (\$25.00) payable to the "State Board of Accountancy of Kentucky".

It shall be the duty of the applicant to familiarize himself with the provisions of the Act creating a State Board of Accountancy for Kentucky, before answering any questions in this application, a copy of said Act will be supplied with application blank by Secretary of the Board.

Each applicant will be examined in the subjects "Practical Accounting," "Theory of Accounts," "Auditing" and "Commercial Law" as affecting accountancy. Each applicant will be required to make a grade of not less than 75% in each subject before he will be granted a certificate. If any applicant fails to make the required grade in any one of the subjects, he may take the next examination in the subjects in which he failed, and if he passes the Board will then issue to him a certificate.

Each applicant must file with his application for certificate five letters from persons to whom the applicant is well known, and each of whom must certify as to the moral character of the applicant. At least two of said letters shall be from officers or directors of a bank.

No applicant shall submit for reference the name of any person who is related to him by blood or marriage.

Each applicant must file with his application for certificate, his photograph, taken within two years next before the date of his application.

Each application must be endorsed (see blank on back page) by the State Board of Accountancy for the State, District or Territory in which the applicant resides.

Additional information will be called for in all cases where the Board of Accountancy is not satisfied as to the eligibility of the applicant.

APPLICATION TO STATE BOARD OF ACCOUNTANCY OF KENTUCKY FOR CERTIFICATE OF EXAMINATION—(Continued).

APPLICATION

To the State Board of Accountancy of Kentucky:

Sirs:

I hereby apply under the foregoing regulations for a certificate authorizing me to practice as a Certified Public Accountant, in the State of Kentucky, and submit herewith evidence that I am qualified under the law of Kentucky to receive an examination by the State Board of Accountancy of Kentucky, under Sections 4 and 5 of an Act creating a State Board of Accountancy for Kentucky, providing for examinations for applicants, and I hereby agree that if the State Board of Accountancy of Kentucky issues to me a certificate as Certified Public Accountant, that I will conform to, abide by and comply with the Statutes of the State of Kentucky, and the rules and regulations of the State Board of Accountancy of the State of Kentucky, adopted in pursuance thereof.

I herewith enclose twenty-five dollars (\$25.00) application fee, which sum is paid under the provisions of Section 9 of said Act.

.....
Signature

1. What is your full name?
2. Where is your legal residence?
3. Present business address
4. Present residence address
5. Date of birth
6. Place of birth
7. Are you a citizen of the United States?
8. If a naturalized citizen, how many years in the United States?
9. Date of first naturalization papers
10. Date of final naturalization papers
11. Are you a graduate of a high school with a four-year course, or of any other institution of learning?
If so, what institution of learning have you attended, and the grade or class completed by you?

APPLICATION TO STATE BOARD OF ACCOUNTANCY OF KENTUCKY FOR CERTIFICATE OF EXAMINATION—(Continued).

APPLICATION—(Continued).

12. Give the name and post-office address of each person certifying to your moral character.

NAME

ADDRESS

.....
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.....
.....
.....

13. Have you had at least three years' experience in the practice of accountancy?
14. Has at least one year of your experience been either in the office of a practicing accountant, or in individual practice as a public accountant?
15. If questions 13 and 14 were answered in the affirmative, state in full your experience in accounting; giving the dates when you were practicing and your address between said dates; also state if you were associated in any way as a public accountant.

APPLICATION TO STATE BOARD OF ACCOUNTANCY OF KENTUCKY FOR CERTIFICATE OF EXAMINATION—(Continued).

APPLICATION—(Continued).

I, _____, do solemnly swear that all of the statements made by me in this application are in my handwriting, and are true.

State of _____ }
County of _____ } ss.

I, _____, a Notary Public in and for the County of _____

State of _____, do certify that the foregoing application to the State Board of Accountancy of Kentucky was this day produced to me, and subscribed and sworn to before me by _____ who is personally known to me.

This the _____ day of _____, 19_____

My commission expires the _____ day of _____, 19_____

Notary Public

State Board of Accountancy,
Frankfort, Kentucky.

Sirs:

I, the _____ of the Board of Accountancy of the State, District or Territory of _____ hereby certify that I have examined the within application of _____, and that based upon the information set out in said application the said applicant would _____ be eligible to take the examination given by this Board and, upon attaining the required percentage of proficiency would be entitled to a Certificate as a Certified Public Accountant.

State Board of Accountancy of _____

By _____

(Seal)

(Title) ()