

**SAMUEL L. WANINGER**

1018 Ival James Boulevard, Suite B  
P.O. Box 827  
Richmond, Kentucky 40476-0827

**EDUCATION**

**Bachelor of Science in Accounting**  
Kentucky Wesleyan College  
Owensboro, Kentucky  
Major: Accounting, May 2012

**EMPLOYMENT HISTORY**

**Member**  
Craft, Noble & Company, PLLC  
Certified Public Accountants  
Richmond, Kentucky  
January 2017 – Present

**Senior Accountant**  
Craft, Noble & Company, PLLC  
Certified Public Accountants  
Richmond, Kentucky  
January 2012 – December 2016

**PROFESSIONAL QUALIFICATIONS**

Certified Public Accountant  
Supervised or Assisted with the following types of audits:  
Local Governments  
Non-profit Organizations  
Governmental Non-profit Organizations  
Tax experience in non-profit organization, corporate, partnership and individual reporting  
Financial statement reporting  
Member of the American Institute of Certified Public Accountants  
Member of the Kentucky Society of Certified Public Accountants

**AUDIT EXPERIENCE**

Mr. Waninger has experience in the audit profession. Over his career he has assisted in auditing non-profit and governmental agencies. Over the last three years Mr. Waninger has worked extensively in the field as a senior accountant, working with numerous non-profit organizations and governmental entities. Three of these audits required procedures from the new Uniform Guidance.

**CONTINUING PROFESSIONAL EDUCATION**

Mr. Waninger has completed AICPA / AHI Staff Training - Basic, as well as numerous courses covering governmental and non-profits annual audit updates, to assist in performing single audits and conducting governmental audits, and the tax updates related to the Tax Cuts and Jobs Act.

**INDEPENDENCE**

Mr. Waninger is in compliance with the independence standards set forth by the American Institute of Certified Public Accountants and Government Auditing Standards.