

**Alabama State Board of Public Accountancy**  
**Minutes of Board Meeting**  
**January 23, 2024**

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Tuesday, January 23, 2024, at Troy University located in Troy, Alabama at 10:00 a.m.

Board Members Present: Mr. Michael Kintz, CPA  
Mr. Tod Etheredge  
Ms. Rita Prince, CPA  
Ms. Connie Sheppard-Harris, CPA  
Mr. Alan Skinner, CPA  
Mr. Steve Smith, CPA

Mr. Wim Schaffers was absent.

A lawful quorum of the Board was present for the meeting.

Also present were D. Boyd Busby, Executive Director; Billington Garrett, Board Attorney; Nicole Robinson, Chief of Staff; Teresa Taylor, Enforcement Coordinator; Ashley Sides, CPE Administrator; Kiara Posey, Communications Intern; Dan Dustin, VP of Board Relations for NASBA; Jeannine Birmingham, President & CEO of the ASCPA; and Kathy Brown, Administrative Law Judge.

Sufficient prior notice of the meeting had been given as required by the Alabama Open Meetings Act.

2. Call to Order:

The meeting was called to order by Mr. Michael Kintz, CPA, Chair.

3. Approval of Agenda:

Ms. Sheppard-Harris made a motion to approve the agenda for the January 23, 2024 meeting. Mr. Smith seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Mses. Prince and Sheppard-Harris.

4. Approval of Minutes:

Ms. Prince made a motion to approve the minutes of the November 7, 2023 meeting. Mr. Smith seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Mses. Prince and Sheppard-Harris.

5. Disciplinary Hearings:

a. Case No. 23CPE-41 – Louis G. Russell III, Cert. 1003:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Louis G. Russell, III. Mr. Russell attended the meeting and represented himself. At the conclusion of the hearing, Ms. Sheppard-Harris made a motion to go into Executive Session to discuss the general reputation and character of the CPA. Ms. Prince seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Smith, and Mses. Prince and Sheppard-Harris. Mr. Skinner abstained from all voting and discussion related to this case. Board members excused themselves at 10:49 a.m. and qualified Board members met in executive session to deliberate with an estimated time of 15 minutes needed to discuss the matter. After deliberation, at 10:58 a.m., Mr. Kintz called the meeting back to order and called for a motion in the matter. Mr. Smith made a motion that the Board find Mr. Russell guilty of all charges made in the summons and compliant, that Mr. Russell resolve all CPE deficiencies and that Mr. Russell be fined \$700. Mr. Smith further moved that Mr. Russell complete the NASBA CPE Ethics course within 45 days. Ms. Prince seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Smith, and Mses. Prince and Sheppard-Harris. Mr. Skinner abstained. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

b. Case No. 23CPE-15 – Margaret Dianne Jones, Cert. 13892-R:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Margaret Dianne Jones. Ms. Jones attended the meeting and represented herself. At the conclusion of the hearing, Ms. Sheppard-Harris made a motion to go into Executive Session to discuss the general reputation and character of the CPA. Mr. Etheredge seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Smith, and Mses. Prince and Sheppard-Harris. Mr. Skinner abstained from all voting and discussion related to this case. Board members excused themselves at 11:22 a.m. and qualified Board members met in executive session to deliberate with an estimated time of 10 minutes needed to discuss the matter. After deliberation, at 11:27 a.m., Mr. Kintz called the meeting back to order and called for a motion in the matter. Ms. Prince made a motion that the Board find Ms. Jones guilty of all charges made in the summons and compliant, that Ms. Jones resolve all CPE deficiencies and that Ms. Jones be fined \$1,250. Ms. Prince further moved that Ms. Jones complete the NASBA CPE Ethics course within 30 days. Mr. Smith seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Smith, and Mses. Prince and Sheppard-Harris. Mr. Skinner abstained. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

c. Case No. 23-13 – Michael B. Worrell, Cert. 1610:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Michael B. Worrell. Mr. Worrell attended the meeting and represented himself. At the conclusion of the hearing, Ms. Sheppard-Harris made a motion to go into Executive Session to discuss the general reputation and character of the CPA. Mr. Skinner

seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Skinner, Smith, and Mses. Prince and Sheppard-Harris. Mr. Kintz abstained from all voting and discussion related to this case. Board members excused themselves at 11:45 a.m. and qualified Board members met in executive session to deliberate with an estimated time of 10 minutes needed to discuss the matter. After deliberation, at 11:58 a.m., Vice-Chair Ms. Prince called the meeting back to order and called for a motion in the matter. Ms. Sheppard-Harris made a motion that the Board find Mr. Worrell guilty of all charges made in the summons and compliant, that Mr. Worrell's certificate be suspended for one year, and that Mr. Worrell be fined \$1,000 per count for a total of \$5,000. Ms. Sheppard-Harris further moved Mr. Worrell's suspended certificate be returned to the Board within 30 days. Mr. Etheredge seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Skinner, Smith, and Mses. Prince and Sheppard-Harris. Mr. Kintz abstained. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

d. Case No. 23-14 – Robert Patrick Byrd, Cert. 9579:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Robert Patrick Byrd. Mr. Byrd did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Smith made a motion that the Board accept the consent agreement as presented. Mr. Skinner seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Mses. Prince and Sheppard-Harris. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

e. Case No. 23-19 – Richard Ellis Hayden, Cert. 8458-R:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Richard Ellis Hayden. Mr. Hayden did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Kintz called for a motion in the matter. Ms. Sheppard-Harris made a motion that the Board find Mr. Hayden guilty of all charges made in the summons and compliant, that Mr. Hayden's certificate be revoked, and that Mr. Hayden be fined \$1,000 per count for a total of \$2,000. Mr. Skinner seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Mses. Prince and Sheppard-Harris. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

f. Case No. 23-20 – Michael Kirk Segars, Cert. 9252:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Michael Kirk Segars. Mr. Segars did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Etheredge made a motion that the Board accept the consent agreement as presented. Mr. Skinner seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Mses. Prince and Sheppard-Harris. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

g. Case No. 24PR-1 – Bill W. McGriff, Cert. 854 / Bill W McGriff CPA – F2636:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Bill W. McGriff. Mr. McGriff did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Kintz called for a motion in the matter. Mr. Smith made a motion that the Board find Mr. McGriff guilty of all charges made in the summons and compliant, that Mr. McGriff's certificate be revoked, and that Mr. McGriff be fined \$2,000 per count for a total of \$4,000. Mr. Skinner seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Mses. Prince and Sheppard-Harris. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

h. Case No. 24PR-2 – Jacqueline Crutchfield Dickerson, Cert. 7534 / J C Dickerson CPA PC – F2481:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Jacqueline Crutchfield Dickerson. Ms. Dickerson did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Mr. Kintz called for a motion in the matter. Ms. Sheppard-Harris made a motion that the Board find Ms. Dickerson guilty of all charges made in the summons and compliant, that Ms. Dickerson's certificate be revoked, and that Ms. Dickerson be fined \$2,000 per count for a total of \$4,000. Mr. Smith seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Mses. Prince and Sheppard-Harris. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

i. Case No. 23CPE-40 – Davis V McCrory, Cert. 3924:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Davis V. McCrory. Mr. McCrory did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Kintz called for a motion in the matter. Mr. Smith made a motion that the Board find Mr. McCrory guilty of all charges made in the summons and compliant, that Mr. McCrory resolve all CPE deficiencies and that Mr. McCrory be fined \$4,500. Mr. Smith further moved that Mr. McCrory complete the NASBA CPE Ethics course within 45 days. Ms. Prince seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Mses. Prince and Sheppard-Harris. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

6. Requests for Reinstatement:

a. Nikki Calato Allen, Certificate No. 12517-R:

Mr. Busby presented a letter from Nikki Calato Allen, CPA Certificate No. 12517-R, requesting reinstatement to active status. Her reinstatement request included all the completed forms and fees that the Board had decided would be necessary to gain favorable consideration for reinstatement. Ms. Allen did not attend the hearing and it was conducted in her absence. Ms. Allen's written request included the required assertion on felonies, a completed 2023-2024 personal registration form, submission of catch-up CPE, and payment in the amount of \$100. The

payment comprised the \$100 registration fee for the fiscal year 2023-2024. After discussion, Mr. Smith made a motion to reinstate Ms. Allen's CPA Certificate No. 12517-R to active status. Mr. Skinner seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Mses. Prince and Sheppard-Harris.

7. Public Hearing – Final Approval of Rule Changes:

Mr. Kintz opened the meeting to a public hearing to discuss the final approval of Rule changes.

a. 30-X-4-.03(3) – Reciprocal Certificates for Select Individuals

Mr. Busby presented the final rule change to Section 30-X-4-.03(3) of the Board's Rules. There were no comments made regarding the proposed changes to the Board's Rules. Mr. Smith made a motion to adopt the final rule changes for Section 30-X-4-.03(3) of the Board's Rules. Mr. Etheredge seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Mses. Prince and Sheppard-Harris.

Mr. Kintz ended the public hearing portion of the meeting.

8. Approval of new CPA Certificates from 15016 through 15065-R:

Ms. Prince made a motion to approve new CPA Certificates No. 15016 through 15065-R. Mr. Smith seconded and the motion carried unanimously.

9. Presentation by Dan Dustin, CPA, NASBA:

Mr. Dan Dustin, CPA, VP of Board Relations for NASBA, presented an update to the Board. A brief discussion ensued but no action was taken.

10. Presentation by Jeannine Birmingham, CPA, ASCPA:

Ms. Jeannine Birmingham, CPA, President and CEO of the ASCPA, presented an update to the Board. A brief discussion ensued but no action was taken.

11. Alabama CPA Examination Statistics:

A statistical summary of the Alabama CPA Examination was presented to the Board. A brief discussion ensued but no action was taken.

12. Discussion/Recap of CPE Audit:

A statistical summary of the past few years of CPE Audit was presented to the Board. A brief discussion ensued but no action was taken.

13. Analysis of Current Year Annual Registration:

The Board was presented with statistics and summary of the current year's annual registrations. A brief discussion ensued but no action was taken.

14. Complaints Update:

A complaints summary for FY 2009-2010 through 2023-2024 was presented to the Board. A brief discussion ensued but no action was taken.

15. Licensee Count:

A statistical summary of the number of Board licensees by category was presented to the Board. A brief discussion ensued but no action was taken.

16. Executive Director Update on Activities:

Mr. Busby updated the Board on activities from the Board office.

17. Other Business:

No other business was presented to the Board.

18. Adjournment of Meeting:

The next meeting of the Board is scheduled for Friday, May 3, 2024 at 10:00 a.m. at the Board's office in Montgomery, AL. There being no further business to come before the Board, Ms. Prince made a motion to adjourn. Mr. Smith seconded and the motion carried unanimously. The meeting adjourned at 3:33 p.m.

Respectfully Submitted:



Steven N. Smith, CPA  
Secretary

Approved:



Michael J. Kintz, CPA  
Chair