

**Alabama State Board of Public Accountancy**  
**Minutes of Board Meeting**  
**May 3, 2024**

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Friday, May 3, 2024, at the Board's office located in Montgomery, Alabama at 10:00 a.m.

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

No Board members were 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; 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:

Mr. Wim Schaffers made a motion to approve the agenda for the May 3, 2024 meeting. Mr. Smith seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Mses. Prince and Sheppard-Harris.

4. Approval of Minutes:

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

5. Disciplinary Hearings:

a. Case No. 23-8 – Jeremy Grant Segars, Cert. 9231 / Segars & Co. – F1688:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Jeremy Grant Segars. Mr. Segars did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Schaffers made a motion that the Board accept the consent agreement as presented. Mr. Smith seconded and the motion carried on a roll call vote. Mr. Skinner abstained from all voting and discussion related to this case. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, 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.

b. Case No. 24-3 – Steven Alan Lund, Cert. 11596 / Lund Accounting LLC – F2358:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Steven Alan Lund. Mr. Lund 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. Schaffers seconded and the motion carried on a roll call vote. Mr. Skinner abstained from all voting and discussion related to this case. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, 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.

c. Case No. 24-5 – Otis Stewart, Jr., Cert. 8935:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Otis Stewart, Jr. Mr. Stewart did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Schaffers made a motion that the Board accept the consent agreement as presented. Mr. Skinner seconded and the motion carried on a roll call vote. Mr. Smith abstained from all voting and discussion related to this case. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, 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. Ralph Frank Wackenhut, Certificate No. 13894-R:

Mr. Busby presented a letter from Ralph Frank Wackenhut, CPA Certificate No. 13894-R, requesting reinstatement to active status. His reinstatement request included all the completed forms and fees that the Board had decided would be necessary to gain favorable consideration for reinstatement. Mr. Wackenhut did not attend the hearing and it was conducted in his absence. Mr. Wackenhut'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. Schaffers made a motion to reinstate Mr. Wackenhut's CPA

Certificate No. 13894-R to active status. Ms. Sheppard-Harris seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Mses. Prince and Sheppard-Harris.

b. Jacqueline Crutchfield Dickerson, Certificate No. 7534:

Mr. Busby presented a letter from Jacqueline Crutchfield Dickerson, CPA Certificate No. 7534, 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. Additionally, Mr. Busby presented evidence that Ms. Dickerson had not complied with all steps in the Board Order for Case No. 24PR-2. Ms. Dickerson did not attend the hearing and it was conducted in her absence. Ms. Dickerson's written request included the required assertion on felonies, a completed 2023-2024 personal and firm registration forms, submission of catch-up CPE, and payment in the amount of \$4,230.00. The payment comprised the \$4,000 administrative fine levied in the Board Order for Case No. 24PR-2, \$100 registration fee for the fiscal year 2023-2024, and \$130 firm registration fee for the fiscal year 2023-2024. After discussion, Mr. Schaffers made a motion to deny reinstatement of Ms. Dickerson's CPA Certificate No. 7534 to active status for six months, or until the September Board meeting when she can demonstrate that she has complied with the Board Order. Ms. Sheppard-Harris seconded; however, after discussion, the motion was denied. Voting against the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Mses. Prince and Sheppard-Harris. After additional discussion, Mr. Skinner made a motion to go into executive session to discuss the general reputation and character and physical condition, professional competence or mental health of the individual. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Mses. Prince and Sheppard-Harris. Board members excused themselves at 10:35 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 10:47 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 request for reinstatement by Ms. Jacqueline Crutchfield Dickerson, CPA Certificate No. 7534, be denied recognizing that she may apply for reinstatement at the September Board meeting and by that time if she demonstrates to the satisfaction of the executive director that she has complied with all requirements of the revocation. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Mses. Prince and Sheppard-Harris.

7. Initial Approval of Rule Changes:

a. 30-X-2-.01 – Meetings Quorum

Mr. Etheredge made a motion that the Executive Director and the Board Counsel proceed with the rulemaking procedures required in the Administrative Procedures Act to affect the adoption of the proposed amendment to Board Rule 30-X-2-.01. Mr. Smith seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Mses. Prince and Sheppard-Harris.

b. 30-X-4-.01 – Examinations

Ms. Sheppard-Harris made a motion that the Executive Director and the Board Counsel proceed with the rulemaking procedures required in the Administrative Procedures Act to affect the adoption of the proposed amendment to Board Rule 30-X-4-.01. Mr. Etheredge seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Mses. Prince and Sheppard-Harris.

c. 30-X-4-.02 – Qualifications of Candidates for Certified Public Accountant Examination

Mr. Schaffers made a motion that the Executive Director and the Board Counsel proceed with the rulemaking procedures required in the Administrative Procedures Act to affect the adoption of the proposed amendment to Board Rule 30-X-4-.02, with the changes discussed during the meeting. Mr. Smith seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Mses. Prince and Sheppard-Harris.

d. 30-X-4-.04 – Passing Grades, Conditioned Subjects, Reexamination, Reapplication

Mr. Etheredge made a motion that the Executive Director and the Board Counsel proceed with the rulemaking procedures required in the Administrative Procedures Act to affect the adoption of the proposed amendment to Board Rule 30-X-4-.04. Mr. Smith seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Mses. Prince and Sheppard-Harris.

e. 30-X-7-.01 – Initiation of Proceedings

Mr. Schaffers made a motion that the Executive Director and the Board Counsel proceed with the rulemaking procedures required in the Administrative Procedures Act to affect the adoption of the proposed amendment to Board Rule 30-X-7-.01. Ms. Sheppard-Harris seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Mses. Prince and Sheppard-Harris.

8. Approval of Oct-Nov-Dec 2023 CPA Examination Grades:

The Board was presented with the AICPA Advisory Grades for the October through December 2023 Uniform CPA Examination. After review, Mr. Schaffers made a motion to approve the grades as released to candidates. Ms. Prince seconded and the motion carried unanimously.

9. Approval of new CPA Certificates from 15066 through 15116-R:

Mr. Smith made a motion to approve new CPA Certificates No. 15066 through 15116-R. Ms. Prince seconded and the motion carried unanimously.

10. 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.

11. FY2023-2024 Delinquencies Update and Analysis:

A statistical summary of FY2023-2024 Delinquencies 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. 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.

14. 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.

15. Executive Director Update on Activities:

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


16. Other Business:

No other business was presented to the Board.

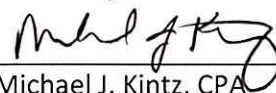
17. Adjournment of Meeting:

The next meeting of the Board is scheduled for Friday, July 12, 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 12:30 p.m.

Respectfully Submitted:

  
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Steven N. Smith, CPA  
Secretary

Approved:

  
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Michael J. Kintz, CPA  
Chair