

Alabama State Board of Public Accountancy
Minutes of Board Meeting
July 12, 2024

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Friday, July 12, 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. Steve Smith, CPA

Mr. Alan Skinner, CPA 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; and Kathy Brown, Administrative Law Judge. Ms. Anna Chancellor was in attendance for the hearing portion of the meeting.

Ms. Prince was delayed due to traffic until 10:09 AM.

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 July 12, 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, Smith, and Ms. Sheppard-Harris.

4. Approval of Minutes:

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

5. Disciplinary Hearings:

a. Case No. 24-7 – Marion E. Higgins Jr, Cert. 2399:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Marion E. Higgins, Jr. Mr. Higgins 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. Etheredge seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Smith, and Ms. 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. 24CPE-1 – Cassie Marie Plunkett, Cert. 11288:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Cassie Marie Plunkett. Ms. Plunkett did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Mr. Etheredge made a motion that the Board accept the consent agreement as presented. Mr. Smith seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Smith, and Ms. 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. 24CPE-2 –Janee Wilson Burks, Cert. 13324:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Janee Wilson Burks. Ms. Burks did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Mr. Schaffers made a motion that the Board accept the consent agreement as presented. Mr. Etheredge seconded and the motion carried on a roll call vote. 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.

d. Case No. 24CPE-3 – Anna Farol Chancellor, Cert. 11080

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Anna Farol Chancellor. Ms. Chancellor 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 and to deliberate evidence presented during a public hearing. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Smith, and Mses. Prince and Sheppard-Harris. Board members excused themselves at 10:29 a.m. and qualified Board members met in executive session to deliberate with an estimated time of 5 minutes needed to discuss the matter. After deliberation, at 10:41 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. Chancellor not guilty of the charges made in the summons and compliant. Mr. Schaffers seconded and the motion carried on a roll call vote. 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.

e. Case No. 24CPE-4 – Joel B. Davis, Cert. 10811:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Joel B. Davis. Mr. Davis did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Ms. Sheppard-Harris made a motion that the Board accept the consent agreement as presented. Mr. Etheredge seconded and the motion carried on a roll call vote. 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.

f. Case No. 24CPE-5 –Mark Clayton Hamilton, Cert. 9461:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Mark Clayton Hamilton. Mr. Hamilton 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. 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.

g. Case No. 24CPE-7 – Jake Allen Miner, Cert. 13945:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Jake Allen Miner. Mr. Miner 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. Smith seconded and the motion carried on a roll call vote. 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.

h. Case No. 24CPE-8 –Polly Whitaker Perry, Cert. 11372:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Polly Whitaker Perry. Ms. Perry did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Ms. Sheppard-Harris made a motion that the Board accept the consent agreement as presented. Ms. Prince seconded and the motion carried on a roll call vote. 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.

i. Case No. 24CPE-10 – Jared Thomas Woodward, Cert. 10845:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Jared Thomas Woodward. Mr. Woodward 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. Ms. Shepard-Harris seconded and the motion carried on a roll call vote. 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.

6. Disciplinary Hearings on Delinquent 2023-2024 Annual Registrations:

Mr. Kintz turned the meeting over to Ms. Kathy Brown, Esq., Governmental Hearing Officer, to serve as hearing officer and preside over the disciplinary hearings for licensees with delinquent 2023-2024 annual registrations. None of the respondents attended the hearings and the hearings were conducted in their absence. At the conclusion of the hearings, Mr. Schaffers made a motion that the Board find each respondent listed on Board Exhibit No.1, with the exclusion of Peggy Wall's individual license and firm, guilty of all charges in the Summons and Complaints. He further moved that the license, registration, certificate and/or permit to practice of each of the respondents listed on Board Exhibit No. 1 be revoked, that each respondent be fined \$500 and that each respondent return the revoked certificate and/or permit to practice to the Board office within 30 days of this date. Mr. Smith seconded, and the motion carried unanimously on a roll call vote. 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. The 28 CPAs and 6 firms who had Delinquent 2023-2024 registrations and who had disciplinary action taken against them are as follows:

CERTIFIED PUBLIC ACCOUNTANTS

NAMED CPA	CERT NO	CASE NO
KIMBERLY DIANNE BASS	14703-R	24D-7
ROBERT DAWSON BERDANIER	8439-R	24D-48
KIMBERLY LOUISE BRASHIER	9906	24D-49
HANNAH GRIFFITH BRAXTON	13629-R	24D-10
ALICE WRAPE BRETZ	6051	24D-50
LOTT HERRICK BRIGHAM	12077	24D-51
MARTHA BLACK DOYLE	7535	24D-55
RYAN STEFANO EMILI	14321	24D-18
MICHAEL LEON HAMILTON JR	11569	24D-22
ROBERT HUNTER HARRIS	12315	24D-59
WILLIAM ANDREW HOPPER	12254	24D-23
TRUC HUA	14313	24D-24
KIRK J JARRETT	9262-R	24D-25
THOMAS PATRICK KENT III	10569	24D-30
NANCY MARTHA KURN	7326	24D-65
DAN R LEATHERWOOD	8376	24D-31
KATEY ALEXIS LICHTENSTEIN	14751	24D-32
ANNIE MURPHREE MOORE	11367	24D-68
ADRIAN THOMAS RALEY	8256	24D-73

NAMED CPA (CONTINUED)	CERT NO	CASE NO
FREDERICK DEVON SHARP	7258	24D-78
CLINTON TERRY SMITH	8094	24D-79
MITCHELL JAMES SMITH	6485	24D-37
MICHAEL ERWIN STALLWORTH	12267	24D-39
ASHLEY BRIDGES VAUGHN	13986	24D-40
ERIN MOSLEY WALDRON	10961	24D-82
DEANNA L WATFORD	8755	24D-42
PATRICIA CELESTE WELEJSKI	6755	24D-84
RICHARD B WILLIAMS	1671	24D-43

		FIRMS	
NAMED CPA / FIRM NAME		CERT NO / FIRM NO	CASE NO
AMI ALLEN HUDSON / AMI ALLEN HUDSON CPA		7004 / F2185	24DF-1
WENDY HARRIS HUDSON / WENDY HUDSON CPA LLC		14203 / F2722	24DF-14
WILLIAM BRIAN MOORE / W BRIAN MOORE CPA LLC		11326 / F2698	24DF-13
CHERIE BARDWELL SMITH / LANDMARK PLC CPAS		14268-R / F2759	24DF-5
MITCHELL JAMES SMITH / MITCHELL J SMITH CPA CFE		6485 / F1989	24DF-6
RICHARD B WILLIAMS / RICHARD B WILLIAMS CPA PC		1671 / F238	24DF-8

7. Requests for Reinstatement:

a. Margaret Burks Hammond, Certificate No. 6611:

Mr. Busby presented a letter from Margaret Burks Hammond, CPA Certificate No. 6611, 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. Hammond did not attend the hearing and it was conducted in her absence. Ms. Hammond'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. Hammond's CPA Certificate No. 6611 to active status. Mr. Etheredge seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Smith, and Mses. Prince and Sheppard-Harris.

8. Initial Approval of Rule Changes:

a. 30-X-1-.01 – Definition of the Practice of Public Accountancy

Mr. Smith 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-1-.01. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Smith, and Mses. Prince and Sheppard-Harris.

b. 30-X-5-.01 – Retired & Inactive CPAs

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-5-.01. Mr. Etheredge seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Smith, and Ms. Prince and Sheppard-Harris.

9. 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-2-.01 – Meetings Quorum

Mr. Busby presented the final rule change to Section 30-X-2-.01 of the Board's Rules. There were no comments made regarding the proposed changes to the Board's Rules. Mr. Etheredge made a motion to adopt the final rule changes for Section 30-X-2-.01 of the Board's Rules. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Smith, and Ms. Prince and Sheppard-Harris.

b. 30-X-4-.01 – Examinations

Mr. Busby presented the final rule change to Section 30-X-4-.01 of the Board's Rules. There were no comments made regarding the proposed changes to the Board's Rules. Mr. Schaffers made a motion to adopt the final rule changes for Section 30-X-4-.01 of the Board's Rules. Mr. Smith seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Smith, and Ms. Prince and Sheppard-Harris.

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

Mr. Busby presented the final rule change to Section 30-X-4-.02 of the Board's Rules. There were no comments made regarding the proposed changes to the Board's Rules. Mr. Etheredge made a motion to adopt the final rule changes for Section 30-X-4-.02 of the Board's Rules. Ms. Sheppard-Harris seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Smith, and Ms. Prince and Sheppard-Harris.

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

Mr. Busby presented the final rule change to Section 30-X-4-.04 of the Board's Rules. There were no comments made regarding the proposed changes to the Board's Rules. Ms. Sheppard-Harris made a motion to adopt the final rule changes for Section 30-X-4-.04 of the Board's Rules. Mr. Smith seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Smith, and Ms. Prince and Sheppard-Harris.

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

Mr. Busby presented the final rule change to Section 30-X-7-.01 of the Board's Rules. There were no comments made regarding the proposed changes to the Board's Rules. Mr. Schaffers made a motion to adopt the final rule changes for Section 30-X-7-.01 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, Schaffers, Smith, and Mses. Prince and Sheppard-Harris.

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

10. Approval of Jan-Feb-Mar 2024 CPA Examination Grades:

The Board was presented with the AICPA Advisory Grades for the January through March 2024 Uniform CPA Examination. After review, Mr. Smith made a motion to approve the grades as released to candidates. Ms. Sheppard-Harris seconded and the motion carried unanimously.

11. Approval of new CPA Certificates from 15117 through 15140-R:

Mr. Schaffers made a motion to approve new CPA Certificates No. 15117 through 15140-R. Mr. Smith seconded and the motion carried unanimously.

12. Approval of FY2024-2025 Operations Plan:

The Board was presented with the FY2024-2025 Operations Plan. After review, Ms. Sheppard-Harris made a motion to approve the FY2024-2025 Operations Plan as presented. Mr. Schaffers seconded and the motion carried unanimously.

13. Approval of Increase in CPA Exam Section fees:

Mr. Etheredge made a motion to approve the increase in CPE Exam Section fees to \$262.64 per section effective August 3, 2024. Ms. Prince seconded and the motion carried unanimously.

14. Approval of Office Lease:

The Board was presented with a renewal of the office lease with RSA. After review, Mr. Etheredge made a motion to approve the office lease as presented. Mr. Schaffers seconded and the motion carried unanimously.

15. FY202-2024 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.

16. 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.

17. 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.

18. 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.

19. Executive Director Update on Activities:

Mr. Busby updated the Board on activities from the Board office. While reviewing financial projections, the Board discussed possible changes that could be made. After a brief discussion, Mr. Etheredge made a motion for the Board to no longer pay the credit card processing fees to Alabama Interactive and for licensees to pay this charge effective October 1, 2024. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Smith, and Mses. Prince and Sheppard-Harris.

20. Recap of NASBA Regional Meeting:

Current topics discussed at the NASBA Regional meetings were presented to the Board. A brief discussion ensued but no action was taken.

21. Other Business:

Mr. Garrett informed the Board that an injunction filed earlier in the year had been settled. Mr. Garrett informed the Board that he had filed a motion to dismiss with the courts, which had been granted.

22. Adjournment of Meeting:


The next meeting of the Board is scheduled for Tuesday, September 17, 2024 at 10:00 a.m. at Auburn University in Auburn, AL. There being no further business to come before the Board, Mr. Schaffers made a motion to adjourn. Mr. Etheredge seconded and the motion carried unanimously. The meeting adjourned at 2:45 p.m.

Respectfully Submitted:



Steven N. Smith, CPA
Secretary

Approved:



Michael J. Kintz, CPA
Chair