

Alabama State Board of Public Accountancy
Minutes of Board Meeting
September 17, 2024

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Tuesday, September 17, 2024, at Auburn University located in Auburn, Alabama at 10:00 a.m.

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

Ms. Rita Prince 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; Jeannine Birmingham, President & CEO of the ASCPA; Kathy Brown, Administrative Law Judge; and Andee Hodo, Director of Accounting Graduate and Online Programs for Auburn University. Additionally, Mark Schneider was present for the hearing portion of the meeting.

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. Schaffers made a motion to approve the agenda as presented for the September 17, 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 Ms. Sheppard-Harris.

4. Election of Officers:

Mr. Michael Kintz made a motion to approve the new officers to be effective October 1, 2024. The new Chair will be Ms. Rita Prince, Vice Chair will be Mr. Steve Smith, and the Secretary will be Mr. Alan Skinner. 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 Ms. Sheppard-Harris.

5. Approval of Minutes:

Ms. Sheppard-Harris made a motion to approve the minutes of the July 12, 2024 meeting. 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 Ms. Sheppard-Harris.

6. Disciplinary Hearings:

a. Case No. 24CPE-9 – Mark D. Schneider, Cert. 14771-R:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Mark D. Schneider. Mr. Schneider 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. 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 Ms. Sheppard-Harris. Board members excused themselves at 10:38 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 10:45 a.m., Mr. Kintz called the meeting back to order and called for a motion in the matter. Mr. Schaffers made a motion that the Board find Mr. Schneider guilty of all charges made in the summons and compliant, that Mr. Schneider resolve all CPE deficiencies and that Mr. Schneider be fined \$700. Mr. Schaffers further moved that Mr. Schneider 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, Schaffers, Skinner, 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. 24-2 – Joe Boone Abbott Jr, Cert. 3644/ Abbott Livings Smith & Higgins PC, F882:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Joe Boone Abbott. Mr. Abbott 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. 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. 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. 24-9 – Jeffery B. Williams, Cert. 4071/ CPA Professionals Inc, F1614:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Jeffery B. Williams. Mr. Williams 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, Skinner, 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.

d. Case No. 24-11 – Leigh Ann Beck Roberts, Cert. 6154/ Shoals Accounting Services, F1759:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Leigh Ann Beck Roberts. Ms. Roberts did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Mr. Skinner 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, Skinner, 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.

e. Case No. 24PR-5 – Paul Augustus McMurray Jr, Cert. 9636/ Whitewater Tax Services LLC, F2756:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Paul Augustus McMurray, Jr. Mr. McMurray 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 find Mr. McMurray guilty of all charges in the Summons and Complaint and that the Board revoke his CPA Certificate number 9636. Mr. Schaffers further moved that Mr. McMurray be fined \$2,000.00 and that the revoked certificate be returned to the Board office 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, Schaffers, Skinner, 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.

f. Case No. 24CPE-11 – William Stigler Bennett, Cert. 13686:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. William Stigler Bennett. Mr. Bennett 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, Schaffers, Skinner, 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.

g. Case. No 24CPE-12 – Bradford Larry Carmack, Cert. 12096:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Bradford Larry Carmack. Mr. Carmack 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, Skinner, 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.

h. Case. No 24CPE-13 – Chelsea Ann Carr, Cert. 13951-R:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Chelsea Ann Carr. Ms. Carr did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Mr. Skinner made a motion that the Board accept the consent agreement as presented. 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 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.

i. Case. No 24CPE-14 – Casey Thrasher Dennis, Cert. 13106:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Casey Thrasher Dennis. Ms. Dennis 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. 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 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.

j. Case. No 24CPE-15 – Christopher M. Lacerenza, Cert. 14196-R:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Christopher M. Lacerenza. Mr. Lacerenza did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Skinner 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, Skinner, 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.

k. Case. No 24CPE-16 – Darwyn Mayton Miller, Cert. 7235:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Darwyn Mayton Miller. Ms. Miller 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. 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 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.

l. Case. No 24CPE-17 – John Thomas Mullican III, Cert. 11554:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. John Thomas Mullican III. Mr. Mullican did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Skinner made a motion that the Board accept the consent agreement as presented. 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 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.

m. Case. No 24CPE-18– Jason William Nicholson, Cert. 14027:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Jason William Nicholson. Mr. Nicholson 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. 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 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.

n. Case. No 24CPE-19 – Robert Roy Sanford, Cert. 13190:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Robert Roy Sanford. Mr. Sanford did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Skinner made a motion that the Board accept the consent agreement as presented. 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 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.

o. Case. No 24CPE-21 – Julia Wittichen Smith, Cert. 14438:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Julia Wittichen Smith. Ms. Smith did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Mr. Skinner made a motion that the Board accept the consent agreement as presented. 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 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.

p. Case. No 24CPE-22 – Johnny Alan Taunton, Cert. 1513-R:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Johnny Alan Taunton. Mr. Taunton 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. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, 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.

q. Case. No 24CPE-25 – Joseph P. Mitchell, Cert. 7239:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Joseph P. Mitchell. Mr. Mitchell 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. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, 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.

7. Requests for Reinstatement:

a. William Brian Moore, Certificate No. 11326:

Mr. Busby presented a letter from William Brian Moore, CPA Certificate No. 11326, 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. Moore did not attend the hearing and it was conducted in his absence. Mr. Moore's written request included the required assertion on felonies, a statement verifying that his firm did not perform any work in Alabama since October 1, 2023, and completion of the NASBA CPT Ethics Training Course, and payment in the amount of \$500. The payment comprised the \$500 administrative fine levied in the case 24DF-13. After discussion, Mr. Smith made a motion to reinstate Mr. Moore's CPA Certificate No. 11326 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 Ms. 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. 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 Registration for Reinstatement form, completed Firm Registration form, a list of

financial statements subject to peer review from the date the last peer review was completed to the date of the response, verification of completion of the NASBA CPT Ethics Training course, and payment in the amount of \$4,230. The payment comprised the \$4,000 administrative fine levied in the Board Order for case No. 24PR-2, and \$230 individual and firm registration fees for reinstatement. After discussion, Mr. Schaffers made a motion to reinstate Ms. Dickerson's CPA Certificate No. 7534 to active status with the following stipulations regarding future issuance of reports: Respondent agrees that if in the future she plans to issue reports subject to peer review, the respondent shall engage a pre-issuance reviewer, chosen by the respondent and approved by the Board, to perform a pre-issuance review of the highest level of report and the second highest level of report issued with the hierarchy of reporting as audits, then reviews then compilations. The pre-issuance reviewer will be required to report all findings and recommendations, in detail, directly to the Board. The Board may extend the period of time, number, and type of engagements subject to pre-issuance review based on the results of these reports. 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 Ms. Sheppard-Harris.

c. Cherie Bardwell Smith Certificate No. 14268-R:

Mr. Busby presented a letter from Cherie Bardwell Smith, CPA Certificate No. 14268-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. Smith did not attend the hearing and it was conducted in her absence. Ms. Smith's written request included the required assertion on felonies, a statement verifying that her firm did not perform any work in Alabama since October 1, 2023, and completion of the NASBA CPE Ethics Training Course, and payment in the amount of \$500. The payment comprised the \$500 administrative fine levied in the case 24DF-5. After discussion, Mr. Schaffers made a motion to reinstate Ms. Smith's CPA Certificate No. 14268-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, Smith, and Ms. Sheppard-Harris. Mr. Skinner abstained.

d. Melissa Brock, Certificate No. 11819:

Mr. Busby presented a letter from Melissa Brock, CPA Certificate No. 11819, 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. Brock did not attend the hearing and it was conducted in her absence. Ms. Brock's written request included the required assertion on felonies, a completed Registration for Reinstatement form, verification of completion of the NASBA CPT Ethics Training course, and payment in the amount of \$1,200. The payment comprised the \$500 administrative fine levied in the Board Order for case No. 21D-5, \$500 late renewal penalty for the fiscal year 2020-2021, and \$200 registration fees for the fiscal years 2020-2021 and 2024-2025. After discussion, Ms. Sheppard-Harris made a motion to reinstate Ms. Brock's CPA Certificate No. 11819 to active status. 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 Ms. Sheppard-Harris.

e. Kimberly Louise Brashier, Certificate No. 9906:

Mr. Busby presented a letter from Kimberly Louise Brashier, CPA Certificate No. 9906, requesting reinstatement to inactive 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. Brashier did not attend the hearing and it was conducted in her absence. Ms. Brashier's written request included the required assertion on felonies, a completed Registration for Reinstatement form, verification of completion of the NASBA CPT Ethics Training course, and payment in the amount of \$1,100. The payment comprised the \$500 administrative fine levied in the Board Order for case No. 24D-49, \$500 late renewal penalty for the fiscal year 2023-2024, and \$100 registration fees for the fiscal years 2023-2024 and 2024-2025. After discussion, Mr. Skinner made a motion to reinstate Ms. Brashier's CPA Certificate No. 9906 to inactive status. 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 Ms. Sheppard-Harris.

8. Initial Approval of Rule Changes:

a. 30-X-3-.05 – Firm Registration & Branch Offices

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-3-.05. 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 Ms. 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-1-.01 Definition of the Practice of Public Accountancy

Mr. Busby presented the final rule change to Section 30-X-1-.01 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-1-.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, Skinner, Smith, and Ms. Sheppard-Harris.

b. 30-X-5-.01 Retired/Inactive CPAs

Mr. Busby presented the final rule change to Section 30-X-5-.01 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-5-.01 of the Board's Rules. 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 Ms. Sheppard-Harris.

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

10. CPA Competency-Based Experience Pathway

The Board was presented with the CPA Competency-Based Experience Pathway proposal. Mr. Busby, Ms. Birmingham, and Ms. Hodo discussed the issues with the proposed pathway to licensure. A brief discussion ensued. Additional information regarding a possible legal opinion from NASBA regarding auto-mobility. Mr. Schaffers made a motion for the Board to direct the Board's Executive Director to ask the Attorney General of Alabama to opine on the legality of Alabama's auto-mobility laws if a national organization issues a legal opinion that brings into question the constitutionality of Alabama's mobility laws, rules or regulation. Mr. Smith seconded and the motion carried unanimously.

11. Approval of April-May-June 2024 CPA Examination Grades:

The Board was presented with the AICPA Advisory Grades for the April through June 2024 Uniform CPA Examination. After review, Mr. Schaffers made a motion to approve the grades as released to candidates. Mr. Etheredge seconded and the motion carried unanimously.

12. Approval of new CPA Certificates from 15141 through 15184:

Mr. Schaffers made a motion to approve new CPA Certificates No. 15141 through 15184. Ms. Sheppard-Harris seconded and the motion carried unanimously.

13. Approval of FY 2024-2025 Operating Calendar:

The Board was presented with a 2024-2025 Operating Calendar. After review, Mr. Schaffers made a motion to approve the 2024-2025 Operating Calendar as presented, with the addition of setting the location for the September 2025 Board meeting at Auburn University. Mr. Skinner seconded and the motion carried unanimously.

14. Approval of FY 2025-2026 Annual Budget:

Mr. Skinner made a motion to approve the FY 2025-2026 Annual Budget. Mr. Schaffers seconded and the motion carried unanimously.

15. Approval of FY 2024-2025 Supplemental Appropriation:

Mr. Skinner made a motion to approve a request for a supplemental appropriation of \$100,000 for the FY 2024-2025 Annual Budget. Mr. Schaffers seconded and the motion carried unanimously.

16. Approval of Compensation Plan:

Mr. Skinner made a motion to approve the proposed Compensation Plan as presented. Mr. Schaffers seconded and the motion carried unanimously.

17. Review of CPA Exam Application Fee/Re-Application Fee Waiver:

The Board was presented with financial projections and the approximate loss of revenue due to the exam application waiver. The Board agreed that it was no longer fiscally responsible to continue waiving the fees. With no action taken to extend the waiver, the exam application and re-application fee waiver will expire on December 31, 2024.

18. 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.

19. Peer Review Delinquencies Update:

A statistical summary of Delinquent Peer Reviews as of December 31, 2023 was presented to the Board. A brief discussion ensued but no action was taken.

20. 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.

21. 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.

22. Executive Director Update on Activities:

Mr. Busby updated the Board on activities from the Board office, including an update on Governor's Executive Orders, approval of the second legal services contract for Peter Delvecchia, and shift for core sections of the CPA exam back to continuous testing in 2025.

23. Other Business:

There was no additional business presented to the Board.

24. Adjournment of Meeting:


The next meeting of the Board is scheduled for Tuesday, November 12, 2024 at 10:00 a.m. at the University of Alabama in Tuscaloosa. There being no further business to come before the Board, Ms. Sheppard-Harris made a motion to adjourn. Mr. Etheredge seconded and the motion carried unanimously. The meeting adjourned at 3:00 p.m.

Respectfully Submitted:



G. Alan Skinner, CPA
Secretary

Approved:



Rita M. Prince, CPA
Chair