

**Alabama State Board of Public Accountancy  
Minutes of Board Meeting  
January 13, 2017**

1. Date, Place and Attendance of Meeting:

A special meeting of the Alabama State Board of Public Accountancy was held on Friday, January 13, 2017 at 10:00 a.m., at the University of South Alabama Student Center, located at 350 Campus Drive in Mobile, Alabama.

Board Members Present: Mr. Steven M. Barranco, CPA  
Mr. J. Earl Blackmon, CPA  
Mr. Michael Terry Comer, PA  
Dr. Steve Grice, CPA  
Mr. Delbert Madison  
Ms. Connie Sheppard-Harris, CPA  
Mr. M. Chad Singletary, CPA

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

Also present were D. Boyd Busby, Executive Director; Carol J. Preston, Deputy Executive Director; and Billington M. Garrett, Assistant Attorney General.

Present for hearings only were Kathy Brown, Esq., Governmental Hearing Officer; Mallory McCutchin, Court Reporter and Commissioner for the State of Alabama at Large; L. D. Owen, attorney at law; Jerry Bundy; and Lawrence Paul Landry.

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 M. Chad Singletary, CPA, Chair.

3. Approval of Agenda:

Mr. Comer made a motion to approve the agenda with the modification of reversing the order for items five and six for the January 13, 2017 meeting. Ms. Sheppard-Harris seconded and the motion carried unanimously.

4. Approval of Minutes:

Mr. Grice made a motion to approve the minutes of the November 16, 2016 meeting. Mr. Madison seconded and the motion carried unanimously.

5. Disciplinary Hearings on Delinquent Peer Reviews at December 31, 2015:

Prior to the hearings on delinquent peer reviews, the Board heard two requests for continuance for individuals with delinquent peer reviews. Mr. Singletary turned the meeting over to Kathy Brown, Esq., Governmental Hearing Officer, to serve as hearing officer and preside over these requests. Mr. Jerry Bundy attended the hearing and was represented by his attorney, L. D. Owen. Mr. Owen requested that the Board continue any disciplinary proceedings against Mr. Bundy until the Board's March meeting. After deliberation, Mr. Blackmon made a motion that the Board continue Mr. Bundy's hearing until the March meeting. Mr. Grice seconded and the motion carried unanimously on a roll call vote. Voting in favor of the motion were Ms. Sheppard-Harris, Messrs. Barranco, Blackmon, Comer, Grice, Madison and Singletary. The Summons and Complaint and the transcript of the hearing are attached and become a part of these minutes.

Mr. Busby presented an additional request for a continuance in the form of an e-mail request. The Board considered the request of Mr. Forrest W. Frost to have his peer review continued until the next meeting. After deliberation, Mr. Barranco made a motion to deny the request for a continuance of the disciplinary case for Mr. Frost. Mr. Comer seconded and the motion carried unanimously on a roll call vote. Voting in favor of the motion were Ms. Sheppard-Harris, Messrs. Barranco, Blackmon, Comer, Grice, Madison and Singletary. The transcript of the hearing is attached and becomes a part of these minutes.

Mr. Singletary turned the meeting back over to Kathy Brown, Esq., Governmental Hearing Officer, to serve as hearing officer and preside over the disciplinary hearings for licensees with delinquent peer reviews at December 31, 2015. The Board heard each case individually. At the conclusion of the first hearing, Mr. Blackmon made a motion that the Board find Mr. Forrest W. Frost, CPA doing business as Frost & Company LLC, in noncompliance of the Peer Review Program requirements established by the Board, and that this act constitutes a failure to satisfy the Peer Review Program requirements of the Board and constitutes a violation of the rules of professional conduct established by the Board. He further moved that Mr. Forrest W. Frost, CPA be fined \$5,000.00 and that his CPA Certificate No. 1457 be revoked and that the revoked certificate be returned to the Board Office within 30 days of this date. Mr. Comer seconded and the motion carried unanimously on a roll call vote. Voting in favor of the motion were Ms. Sheppard-Harris, Messrs. Barranco, Blackmon, Comer, Grice, Madison and Singletary. The Board Order, Summons and Complaint and the transcript of the hearing are attached and become a part of these minutes.

At the conclusion of the next hearing, Ms. Sheppard-Harris made a motion that the Board find Mr. William B. Stapp, CPA doing business as Stapp & Stapp, PC, in noncompliance of the Peer Review Program requirements established by the Board, and that this act constitutes a failure to satisfy the Peer Review Program requirements of the Board and constitutes a violation of the rules of professional conduct established by the Board. She further moved that Mr. William B. Stapp, CPA be fined \$5,000.00 and that his CPA Certificate No. 3022 be revoked and that the revoked certificate be returned to the Board Office within 30 days of this date. Mr. Grice seconded and the motion carried unanimously on a roll call vote. Voting in favor of the motion were Ms. Sheppard-Harris, Messrs. Barranco, Blackmon, Comer, Grice, Madison and Singletary.

The Board Order, Summons and Complaint and the transcript of the hearing are attached and become a part of these minutes.

At the conclusion of the final peer review hearing, Mr. Grice made a motion that the Board find Mr. R. Dwight Crisson, CPA doing business as R. Dwight Crisson, CPA, in noncompliance of the Peer Review Program requirements established by the Board, and that this act constitutes a failure to satisfy the Peer Review Program requirements of the Board and constitutes a violation of the rules of professional conduct established by the Board. He further moved that Mr. R. Dwight Crisson, CPA be fined \$5,000.00 and that his CPA Certificate No. 1695 be revoked and that the revoked certificate be returned to the Board Office within 30 days of this date. Mr. Blackmon seconded and the motion carried unanimously on a roll call vote. Voting in favor of the motion were Ms. Sheppard-Harris, Messrs. Barranco, Blackmon, Comer, Grice, Madison and Singletary. The Board Order, Summons and Complaint and the transcript of the hearing are attached and become a part of these minutes.

After a brief break, Mr. Singletary called the meeting back to order and the Board began a discussion regarding the amount of the fines made in the three peer review cases. Mr. Grice made a motion that the Board amend the fine amount from \$5,000.00 total to \$2,000.00 per count, for a total of \$4,000.00 for Mr. Forrest W. Frost. Mr. Blackmon seconded and the motion carried unanimously on a roll call vote. Voting in favor of the motion were Ms. Sheppard-Harris, Messrs. Barranco, Blackmon, Comer, Grice, Madison and Singletary. Mr. Grice also made a motion with regard to the fines for Mr. William B. Stapp and Mr. R. Dwight Crisson. He moved that the Board amend the fines from \$5,000.00 total to \$1,000.00 per count for a total of \$2,000.00 for each Mr. Stapp and Mr. Crisson. Mr. Comer seconded and the motion carried unanimously on a roll call vote. Voting in favor of the motion were Ms. Sheppard-Harris, Messrs. Barranco, Blackmon, Comer, Grice, Madison and Singletary. The transcript of the hearing is attached and becomes a part of these minutes.

The firms who had a Delinquent Peer Review as of December 31, 2015 and who had disciplinary action taken against them are as follows:

<b>FIRMS</b>			
<b><u>Case No.</u></b>	<b><u>Licensee</u></b>	<b><u>Certificate No.</u></b>	<b><u>Peer Review Due Date</u></b>
17PR-6	Forrest W. Frost, CPA d/b/a Frost & Co. LLC	1457 Firm 2107	May 31, 2015
17PR-2	William B. Stapp, CPA d/b/a Stapp & Stapp PC	3022 Firm 853	June 30, 2015
17PR-4	R. Dwight Crisson, CPA d/b/a R. Dwight Crisson CPA	1695 Firm 1483	October 31, 2015

6. Disciplinary Hearings on Delinquent 2015-2016 Annual Registrations:

Mr. Singletary turned the meeting over to Kathy Brown, Esq., Governmental Hearing Officer, to serve as hearing officer and preside over the disciplinary hearings for licensees with delinquent 2015-2016 annual registrations. Mr. Paul Lawrence Landry attended the meeting and his case was heard separately. At the conclusion of the hearings for all delinquent filers, excluding Mr. Landry, Ms. Sheppard-Harris made a motion that the Board find each respondent listed on Board Exhibit No. 1 guilty of all charges in the Summons and Complaints. She 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 \$2,000.00 and that each respondent return the revoked certificate and/or permit to practice to the Board office within 30 days of this date. Mr. Blackmon seconded and the motion carried unanimously on a roll call vote. Voting in favor of the motion were Ms. Sheppard-Harris, Messrs. Barranco, Blackmon, Comer, Grice, Madison and Singletary. The Board Order, Summons and Complaint and the transcript of the hearing are attached and become a part of these minutes. The 20 CPAs and 1 firm who had Delinquent 2015-2016 registrations and who had disciplinary action taken against them are as follows:

**CERTIFIED PUBLIC ACCOUNTANTS**

<u>Case No.</u>	<u>Licensee</u>	<u>Certificate No.</u>
17D-5	James Ernest Bridges	7136-R
17D-8	Shannon Garrett Cook	10475
17D-12	Shannon Welch Farr	6022
17D-13	Wendi Orazine Fassina	10558
17D-21	Shakenya Sirmans Johnson	11107
17D-31	H Grant McDonald	1540
17D-33	Gavin Glen McKinney	12684-R
17D-34	Roger D Moore	856
17D-39	Robert E Phelps	7403
17D-41	Elizabeth Mitchell Puckett	8687-R
17D-44	Melissa Parr Sahagun	8089
17D-46	Marilyn Dent Seymour	5603-R
17D-47	Roger D Shannon	4543
17D-48	Holli H Simon	7732
17D-52	Ulysses James Smith	5322
17D-57	John Phillips Walker	6826
17D-58	Michael Hygh Ward	4965-R
17D-60	Austen Bowen Weatherly	12089
17D-63	Dennis Keith Winkleman	8297

**FIRM**

<u>Case No.</u>	<u>Licensee</u>	<u>Certificate No.</u>
17DF-2	Roger D Moore	856
	MKT CPA Group Inc	Firm 372

Mr. Landry presented his case to the Board and requested an extension to file his 2015-2016 registration along with CPE. After deliberation of the Board, Mr. Blackmon made a motion to grant an extension to Mr. Landry until March 9, 2017 to complete and file both his personal 2015-2016 and 2016-2017 registrations along with reporting the required CPE for both years. Mr. Comer seconded and the motion carried on a roll call vote. Voting in favor of the motion were Ms. Sheppard-Harris, Messrs. Barranco, Blackmon, Comer, Grice, Madison and Singletary. The Board Order, Summons and Complaint and the transcript of the hearing are attached and become a part of these minutes.

7. Request for Reinstatement—John Taylor Sunday:

A request for reinstatement for Mr. John Taylor Sunday was presented to the Board. After a brief discussion, Mr. Barranco made a motion that the Board reinstate Mr. John Taylor Sunday, CPA Certificate 12021, to active status. Ms. Sheppard-Harris seconded and the motion carried on a roll call vote. Voting in favor of the motion were Ms. Sheppard-Harris, Messrs. Barranco, Blackmon, Comer, Grice, Madison and Singletary. The transcript of the hearing is attached and becomes a part of these minutes.

8. Executive Director's Update and Report on Activities:

(a) Update on enforcement activities:

Mr. Busby updated the Board on enforcement activities over the past year. Mr. Busby provided the Board with statistical data regarding the number of visits made and the results found.

(b) PTIN Review:

Mr. Busby updated the Board on a project of inquiry regarding CPAs who report having a PTIN, yet were not associated with a firm. The Board's follow up with these CPAs resulted in the registration of 95 new firms.

(c) PTIN Review (List from IRS):

Mr. Busby informed the Board that Ms. Preston was currently working on this project comparing a list of individuals who applied for a PTIN as a CPA. The goal of this project is to search for non-CPAs assuming the CPA title, retired and inactive CPAs who are active in public accounting and CPAs who are active in public accounting but have not registered a firm.

(d) Licensing System:

Mr. Busby informed the Board that after extensive attempts working with GL Solutions to stabilize their licensing system, he has come to the conclusion that we must transition away from their system. He informed the Board of plans to transition back to the old system before June 2017 with plans to review other licensing systems.

(e) **California Board Review for Firm Mobility:**

Mr. Busby informed the Board that Alabama is one of 10 states mentioned at the NASBA meeting that does not have a flag for discipline. Mr. Busby informed the Board that moving back to our old licensing database will provide an opportunity to add the required disciplinary flag.

(f) **Alabama Legislature—Joint Task Force on Budget Reform:**

Mr. Busby informed the Board that professional licensing boards are excluded from the ACT and that he would continue to monitor this committee and their direction.

(g) **Ban the Box Legislation:**

Mr. Busby informed the Board that Senator Ross will most likely introduce this bill again in the 2017 regular session and that he would continue to monitor the upcoming bill.

(h) **Items on Radar:**

Mr. Busby discussed other issues that he would be tracking and bringing before the Board during FY 2016-2017.

9. **Discussion of Rule Change – Retired CPA Duties:**

Mr. Busby discussed the proposed changes to the UAA and discussed a possible change of the Board Rules to coincide with these changes, once adopted. The Board tabled any action on this matter until the March meeting.

10. **Approval of Change in CPA Certificate:**

Mr. Busby presented to the Board the option of having NASBA print CPA certificates, with the ultimate goal of releasing certificates to new CPAs in a timelier manner and cutting expenses of lettering and mailing certificates. Mr. Busby presented the Board sample certificate options and the Board approved option 1.

11. **Approval of Increase of FY 2017-2018 Budget Request:**

Mr. Busby presented the Board with a request to increase the 2017-2018 Budget. Mr. Grice made a motion to approve this change. Mr. Madison seconded and the motion carried unanimously.

12. **Approval of October-November-December 2016 CPA Examination Grades:**

The Board was presented with the AICPA Advisory Grades for the October-November-December 2016 Uniform CPA Examination for review. After review, Mr. Comer made a motion to approve the grades as released to candidates on December 2, 2016 and December 30, 2016. Ms. Sheppard-Harris seconded and the motion carried unanimously.

13. Alabama CPA Examination Statistics:

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

14. FY 2015-2016 Delinquencies Update:

A statistical summary of FY 2015-2016 delinquent licensees was presented to the Board. A brief discussion ensued but no action was taken.

15. Peer Review Delinquencies Update:

A statistical summary of Peer Reviews as of December 31, 2015 was presented to the Board. A brief discussion ensued but no action was taken.

16. CPE Audits Update:

A statistical summary of the CPE audit results to date for the CPE reporting period ended September 30, 2015 was presented to the Board. A brief discussion ensued but no action was taken.

17. Complaints Update:

A complaints summary for FY 2009-2010 through 2016-2017 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 as of January 3, 2017 was presented to the Board. A brief discussion ensued but no action was taken.

19. Other Business:

The Board was presented with some information items for review. The information items were:

(a) NASBA Leadership & Committee Assignments FY 2016-2017

Mr. Busby presented to the Board NASBA Leadership and Committee assignments for 2016-2017. Mr. Singletary will serve on the Audit Committee and Mr. Busby will serve on the Enforcement Resource Committee for NASBA. In addition, Mr. Singletary will serve on the AICPA's Auditing Standards Board.

(b) State Travel Mileage Rate changed to 53.5 cents per mile effective 01-01-17.

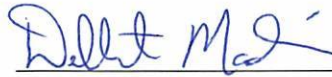
(c) Update on Out of State Travel

Mr. Busby presented to the Board a list of quick tips for submitting out of state travel.

20. Adjournment of Meeting:

The next meeting of the Board is scheduled for Friday, March 10, 2017 at 10:00 a.m. at the Board's office in Montgomery, Alabama. There being no further business to come before the Board, Mr. Grice made a motion to adjourn. Mr. Madison seconded and the motion carried unanimously. The meeting adjourned at 2:43 p.m.

Respectfully Submitted:



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Delbert Madison  
Secretary

Approved:



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M. Chad Singletary, CPA  
Chair