

**Alabama State Board of Public Accountancy**  
**Minutes of Board Meeting**  
**January 22, 2016**

1. Date, Place and Attendance of Meeting:

A special meeting of the Alabama State Board of Public Accountancy was held on Friday, January 22, 2016 at 10:00 a.m., in the office of the Board located in Montgomery, Alabama.

Board Members Present: Mr. Steven M. Barranco, CPA  
Mr. Michael Terry Comer, PA  
Ms. Leighanne M. Faught, CPA  
Mr. Steven H. Richards, CPA  
Ms. Connie Sheppard-Harris, CPA  
Mr. M. Chad Singletary, CPA  
Mr. Neill S. Wright

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; Nicole T. Robinson, CPE Administrator; Billington M. Garrett, Assistant Attorney General; and Jeannine P. Birmingham, President and CEO of the Alabama Society of CPAs.

Present for hearings only were Kathy Brown, Esq., Governmental Hearing Officer and Stacey L. Johnson, Court Reporter and Commissioner for the State of Alabama at Large.

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 Steven M. Barranco, CPA, Chair.

3. Approval of Agenda:

Mr. Singletary made a motion to approve the agenda as presented for the January 22, 2016 meeting. Mr. Wright seconded and the motion carried unanimously.

4. Approval of Minutes:

Ms. Sheppard-Harris made a motion to approve the minutes of the November 6, 2015 meeting. Ms. Faught seconded and the motion carried unanimously.

5. Disciplinary Hearings on Delinquent 2014-2015 Annual Registrations:

Mr. Barranco 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 2014-2015 annual registrations. None of the respondents attended the hearings and the hearings were conducted in their absence. At the conclusion of the hearings, Mr. Richards made a motion to go into Executive Session to discuss the actions that the Board may take relative to the delinquent licensees and delinquent firm registration. Mr. Singletary seconded and the motion carried unanimously on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Comer, Singletary, Richards, Wright, Ms. Faught and Sheppard-Harris. Qualified Board members excused themselves at 10:15 a.m. to deliberate with an estimated time of 10 minutes needed to discuss the matter. The Board then deliberated in Executive Session. After deliberation, at 10:25 a.m., Mr. Barranco called the meeting back to order and called for a motion in the matter. Mr. Richards made a motion that the Board find each respondent listed on Board Exhibit No. 1 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 \$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. Singletary seconded and the motion carried unanimously on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Comer, Singletary, Richards, Wright, Ms. Faught and Sheppard-Harris. A sample Board Order, a sample Summons and Complaint, and a transcript of the hearings are attached and become a part of these minutes. The 22 CPAs and 1 firm who had Delinquent 2014-2015 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>
16D-14	Frank J. Costanzo, CPA	234
16D-15	Mark Timothy Cotton, CPA	7671-R
16D-16	Matthew Chad Crimaldi, CPA	9021
16D-17	Bradley Todd Davis, CPA	10421
16D-19	Vaughn Eric Dayton, CPA	9912
16D-26	Kellon Knight Ellison, CPA	6217
16D-32	Patrick M. Halfhill, CPA	10263-R
16D-40	Warren Phillip Ladner, CPA	11932-R
16D-45	Jeffrey Glenn Lee, CPA	4281
16D-48	F. Mitch McNab, CPA	3946
16D-49	F. Wesley Middleton, CPA	7038
16D-51	Brian Richard Midkiff, CPA	6927
16D-52	Mandy Tucker Miller, CPA	8769
16D-55	Michael Vernon Mullen, CPA	7589
16D-60	Timothy Neil Price, CPA	6117-R
16D-72	Rhonda I. Striplin, CPA	8842-R
16D-73	John Taylor Sunday, CPA	12021
16D-80	Alaina Nicole Watts, CPA	12108-R

16D-81	Maria S. White, CPA	4587
16D-82	Deborah H. Whitmore, CPA	1609
16D-84	James R. Williams, CPA	5020
16D-86	Jennifer Marie Youngberg, CPA	12122

<u>Case No.</u>	<u>FIRM Licensee</u>	<u>Certificate No.</u>
16DF-5	Rhonda I. Striplin, CPA Frazier & Deeter LLC	8842-R Firm 1591

6. Disciplinary Hearings on Licensees Non-Compliant with CPE Audit Request for the FY Ended September 30, 2014:

Mr. Barranco turned the meeting over to Cathy Brown., Esq., Governmental Hearing Officer, to serve as hearing officer and preside over the disciplinary hearings for three licensees non-compliant with a CPE audit request for the FY ended September 30, 2014.

The Board heard each of the cases all at once and then voted on each case individually. The first respondents, Mr. William R. Blankenship, CPA Certificate No. 425, and Mr. Robert Wesley Davis, Jr., CPA Certificate No. 6971 did not attend the hearing and it was conducted in their absence. The final respondent, Ms. Andrea Williams James, CPA Certificate No. 9620 attended the hearing and presented arguments on her behalf. At the conclusion of the hearings, Mr. Richards made a motion to go into Executive Session to discuss the actions that the Board may take relative to the CPE Non-Compliance. Mr. Singletary seconded and the motion carried unanimously on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Comer, Singletary, Richards, Wright, Ms. Faught and Sheppard-Harris. Qualified Board members excused themselves at 11:00 a.m. to deliberate with an estimated time of 10 minutes needed to discuss the matter. The Board then deliberated in Executive Session. After deliberation, at 11:21 a.m., Mr. Barranco called the meeting back to order and called for a motion.

Mr. Singletary made a motion that the Board find Mr. William R. Blankenship guilty of all charges in the summons and complaint and that his CPA Certificate No. 425 be revoked, that he be fined \$2,000, and that the revoked CPA Certificate be returned to the Board office within 30 days of this date. Mr. Comer seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Comer, Singletary, Richards, Wright, Ms. Faught and Sheppard-Harris.

Mr. Singletary made a motion that the Board find Mr. Robert Wesley Davis, Jr. guilty of all charges in the summons and complaint and that his CPA Certificate No. 6971 be revoked, that he be fined \$2,000, and that the revoked CPA Certificate be returned to the Board office within 30 days of this date. Ms. Faught seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Comer, Singletary, Richards, Wright, Ms. Faught and Sheppard-Harris.



Mr. Richards made a motion that the Board find Ms. Andrea Williams James, Certificate No. 9620, not guilty of all charges in the summons and complaint. Mr. Singletary seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Comer, Singletary, Richards, Wright, Mses. Faught and Sheppard-Harris. A copy of the Board Order, the Summons and Complaint, and a transcript of the hearing are attached and become a part of these minutes.

7. Approval of Amended 2015-2016 Operating Calendar:

An amended Operating Calendar for FY 2015-2016 was presented to the Board. After discussion, Mr. Richards made a motion to approve the amended Operating Calendar as presented. Ms. Sheppard-Harris seconded and the motion carried unanimously.

8. Approval of October-November 2015 CPA Examination Grades:

The Board was presented with the AICPA Advisory Grades for the October – November 2015 Uniform CPA Examination for review. After review, Mr. Comer made a motion to approve the grades as released to candidates on December 11, 2015 and January 8, 2016. Ms. Faught seconded and the motion carried unanimously.

9. 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.

10. FY 2014-2015 Delinquent Licensees Update:

A statistical summary of FY 2014-2015 delinquent licensees was presented to the Board. A brief discussion ensued but no action was taken.

11. Peer Review Delinquencies Update December 31, 2014:

A statistical summary of Peer Reviews as of December 31, 2014 was presented to the Board. A brief discussion ensued but no action was taken.

12. CPE Audits Update:

A statistical summary of the CPE audit results to date for the CPE reporting period ended September 30, 2014 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 2015-2016 was presented to the Board. A brief discussion ensued but no action was taken.

14. Licensees Count:

A statistical summary of the number of Board licensees by category as of January 22, 2016 was presented to the Board. A brief discussion ensued but no action was taken.

15. Information Items:

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

(a) Executive Director's Update & Report on Activities

Mr. Busby updated the Board on continued enforcement activities. He informed the Board of site visits that he had made and of the focus of future site visits for revoked CPAs or non-CPAs holding themselves out as CPAs.

Mr. Busby updated the Board on the progress of the GL Solutions software implementation. The current schedule is to begin testing on March 18, 2016 and go live on April 18, 2016.

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Mr. Busby informed the Board that the Board staff are training for the Board's full implementation of STAARS beginning October 1, 2016.

(b) State Travel Mileage Rate changes to 54 cents per mile effective 01-01-16.

(c) NASBA Leadership and Committee Assignments FY 2014-2015

Mr. Busby announced the appointment of Mr. Singletary to the NASBA Audit Committee, Mr. Richards to the NASBA Nominating Committee, and Mr. Busby to the NASBA Enforcement Resources Committee.

(d) Update on NLO Task Force

Mr. Busby reported that the first meeting of the task force would be Monday, January 25, 2016.

(e) Office of Regulatory Oversight

Mr. Busby updated the Board on a proposed bill approved by AARB and other possible bills proposed regarding the direction of the Office of Regulatory Oversight.

(f) Update on Out of State Travel

Ms. Preston informed the Board of changes made to the out of state travel guidelines.

(g) ASBPA Governor Board Appointees

Mr. Busby announced the following new Appointees to the Board: J. Earl Blackmon, CPA; Dr. Steve Grice, PhD, CPA; and Delbert Madison.

(h) SB32 – ASBPA to continue functioning until October 1, 2020.

16. Adjournment of Meeting:

The next meeting of the Board is scheduled for Wednesday, March 9, 2016 at 9:30 a.m. at Auburn University, 405 W. Magnolia Ave, 502 Lowder Hall, Auburn, AL 36849. There being no further business to come before the Board, Mr. Singletary made a motion to adjourn. Mr. Richards seconded and the motion carried unanimously. The meeting adjourned at 1:13 p.m.

Respectfully Submitted:

A handwritten signature in black ink, appearing to read "Michael Terry Comer", written over a horizontal line.

Michael Terry Comer, CPA  
Secretary

Approved:

A handwritten signature in black ink, appearing to read "Steve Barranco", written over a horizontal line.

Steven M. Barranco, CPA  
Chair