

**Alabama State Board of Public Accountancy**  
**Minutes of Board Meeting**  
**March 9, 2016**

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Wednesday, March 9, 2016, at Auburn University, Lowder Hall, located in Auburn, Alabama at 9:30 a.m.

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 P. Brasfield, Esq., Governmental Hearing Officer and Haley Tunnell, 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. Richards made a motion to approve the agenda as presented for the March 9, 2016 meeting. Mr. Singletary seconded and the motion carried unanimously.

4. Approval of Minutes of January 22, 2016 Meeting:

Mr. Richards made a motion to approve the minutes of the January 22, 2016 meeting. Mr. Singletary seconded and the motion carried unanimously.

5. Disciplinary Case No. 15-9 – Gary G. Collins, CPA, Certificate 12586:

Mr. Barranco turned the meeting over to Kathy P. Brasfield, Esq., Governmental Hearing Officer, to serve as hearing officer and preside over the disciplinary hearing for Mr. Gary G. Collins, CPA. Mr. Collins attended the hearing and was represented by his attorney Mr. Thedric Brackett, Jr. At the conclusion of the hearing, Mr. Singletary made a motion to go into Executive Session to consider the facts and circumstances of Case 15-9 for Mr. Collins. Mr. Richards seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Comer, Richards, Singletary, Wright and Ms. Faught. Ms. Sheppard-Harris abstained. Qualified Board members excused themselves at 10:17 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 10:27 a.m., Mr. Barranco called the meeting back to order and called for a motion in the matter. Mr. Singletary made a motion that the Board find Mr. Gary G. Collins guilty of all charges in the summons and complaint and that the Board revoke his CPA Certificate number 12586. He further moved that Mr. Collins be fined \$500.00 and that the revoked certificate and permit to practice 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, Richards, Singletary, Wright and Ms. Faught. Ms. Sheppard-Harris abstained. Mr. Barranco advised Mr. Collins that he may apply for reinstatement at any time, but that the Board suggests waiting until after the end of his probation with the courts. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

6. Disciplinary Case No. 15-12 – John W. Black, Jr., CPA, Certificate 9318:

Mr. Barranco recused himself from the disciplinary hearing for Mr. John W. Black, Jr, CPA and turned over the meeting to the Vice Chair, Mr. Singletary. Mr. Singletary then turned the meeting over to Kathy P. Brasfield, Esq., Governmental Hearing Officer, to serve as hearing officer and preside over the disciplinary hearing for Mr. John W. Black, Jr., CPA. Mr. Black did not attend the hearing and it was conducted in his absence. At the conclusion of the hearing, Mr. Richards made a motion to go into Executive Session to consider the facts and circumstances of Case 15-12 for Mr. Black. Mr. Comer seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Comer, Richards, Singletary, Wright, and Ms. Sheppard-Harris. Mr. Barranco and Ms. Faught abstained. Qualified Board members excused themselves at 11:10 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 11:15 a.m., Mr. Singletary called the meeting back to order and called for a motion in the matter. Mr. Richards made a motion that the Board find Mr. John W. Black, Jr. guilty of all charges in the summons and complaint and that the Board revoke his CPA Certificate number 9318 and the related permit to practice. He further moved that Mr. Black be fined \$3,000.00 per violation and that the revoked certificate and permit to practice be returned to the Board office within 30 days of this date. Mr. Wright seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Comer, Richards, Singletary, Wright and Ms. Sheppard-Harris. Mr. Barranco and Ms. Faught abstained. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

7. Disciplinary Case No. 16-3 – Terri M. Mollica, CPA, Certificate 5155:

Mr. Barranco returned to serve as chair and turned the meeting over to Kathy P. Brasfield, Esq., Governmental Hearing Officer, to serve as hearing officer and preside over the disciplinary hearing for Ms. Terri M. Mollica, CPA. Ms. Mollica did not attend the hearing and it was conducted in her absence. At the conclusion of the hearing, Mr. Singletary made a motion to go into Executive Session to consider the facts and circumstances of Case 16-3 for Ms. Mollica. Ms. Faught seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Comer, Richards, Singletary, Wright and Ms. Faught. Ms. Sheppard-Harris abstained. Qualified Board members excused themselves at 11:38 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 11:45 a.m., Mr. Barranco called the meeting back to order and called for a motion in the matter. Mr. Singletary made a motion that the Board find Ms. Terri M. Mollica guilty of all charges in the summons and complaint and that the Board revoke her CPA Certificate number 5155. He further moved that Ms. Mollica be fined \$2,000.00 per violation and that the revoked certificate and permit to practice 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, Richards, Singletary, Wright and Ms. Faught. Ms. Sheppard-Harris abstained. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

8. Request for Reinstatement – Robert A. Webb:

A letter from Robert A. Webb, CPA Certificate No. 3181 requesting reinstatement to active status was presented to the Board. His reinstatement request included all of the completed forms and fees that the Board had decided at their March 21, 1997 meeting would be necessary to gain favorable consideration for reinstatement. Mr. Webb attended the hearing. Mr. Webb's written request also included completed 2015-2016 personal and firm registration forms, CPE certificates of completion, and cashier's checks totaling \$2,100.00. The payment comprised the reinstatement fee of \$100.00 and the \$2,000.00 administrative fine levied in the Board Order. Mr. Richards made a motion to reinstate Mr. Webb's CPA Certificate No. 3181 to active status. Ms. Faught seconded the motion and it carried unanimously on a roll call vote with Messrs. Barranco, Comer, Richards, Singletary, Wright and Ms. Faught and Sheppard-Harris voting in favor of the motion.

9. Request for Reinstatement – Weston L. Smith:

A letter from Weston L. Smith, CPA Certificate No. 3135 requesting reinstatement to inactive status was presented to the Board. His reinstatement request included all of the completed forms and fees that the Board had decided at their March 21, 1997 meeting would be necessary to gain favorable consideration for reinstatement. Mr. Smith's written request also included a cashier's check payable to the Board in the amount of \$150.00, a completed 2015-2016 Registration Form, a copy of an email from his U.S. Probation Officer indicating his criminal sentence was complete, a Certificate of Pardon with Restoration of Civil and Political Rights issued by the State of Alabama Board of Pardons and Paroles on September 26, 2012, and four character reference letters. The cashier's check comprised the reinstatement fee of \$100.00 and

the \$50.00 inactive registration for the 2015-2016 fiscal year. Mr. Smith attended the hearing and presented oral arguments on his behalf. At the conclusion of the hearing, Mr. Richards made a motion to go into Executive Session to consider reinstatement of Mr. Weston Smith. Mr. Singletary seconded and the motion carried unanimously on a roll call vote with Messrs. Barranco, Comer, Richards, Singletary, Wright and Ms. Faught and Sheppard-Harris voting in favor of the motion. Qualified Board members excused themselves at 11:56 a.m. with an estimated time of 15 minutes needed to discuss the matter, and then the Board deliberated in Executive Session. After deliberation, at 12:12 p.m., Mr. Barranco called the meeting back to order. After an additional statement by Mr. Smith, the Board took a break for lunch with an estimated return time of 1:30 p.m. After the break, the Board reconvened at 1:09 p.m. Mr. Richards made a motion to return to Executive Session to continue to discuss the reinstatement of Mr. Weston Smith. Mr. Singletary seconded and the motion carried unanimously on a roll call vote with Messrs. Barranco, Comer, Richards, Singletary, Wright and Ms. Faught and Sheppard-Harris voting in favor of the motion. The Board requested that Mr. Busby join them. Qualified Board members and Mr. Busby excused themselves at 1:11 p.m. to deliberate with an estimated time of 20 minutes needed to discuss the matter. The Board then deliberated in Executive Session. After deliberation, at 1:31 p.m., Mr. Barranco called the meeting back to order and called for a motion in the matter. Mr. Singletary made a motion to deny Mr. Smith's application for reinstatement. Mr. Comer seconded and the motion carried on a roll call vote with Messrs. Barranco, Comer, Singletary, Ms. Faught and Sheppard-Harris voting in favor of the motion. Mr. Richards and Mr. Wright voted against the motion. The transcript of the hearing is attached and becomes a part of these minutes.

10. FY 2015-2016 Delinquent Licensees Update:

A statistical summary of FY 2015-2016 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. 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.

13. Licensees Count:

A statistical summary of the number of Board licensees by category as of February 29, 2016 was presented to the Board. A brief discussion ensued but no action was taken.

14. FY 2015-2016 Licensees Who Voluntarily Surrendered:

A list of licensees who voluntarily surrendered their CPA Certificate in good standing during 2015-2016 was presented to the Board. A brief discussion ensued but no action was taken.

15. Legislation Update:

Mr. Busby informed the Board that SB32, which is the Board's Sunset Bill had language added by Senator Vivian Figures, but that all other information remained the same. The bill with highlighted changes was provided to the Board. Mr. Busby also updated the Board on the progress of SB80 which addresses Board Rules and Certain Board Action Oversight.

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

(a) Continued Enforcement 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.

(b) GL Solutions

Mr. Busby updated the Board on the progress of the GL Solutions software implementation. The current schedule is to begin testing on April 4, 2016 and go live on May 4, 2016.

(c) STAARS

Mr. Busby updated the Board that we have been given, and accepted, the option to remain a manual agency with the Comptroller's office, processing all transactions as in the past.

(d) Statement of Economic Interest

Mr. Busby informed the Board that they were to receive a memo and instructions for completion.

(e) Upcoming Issues

Mr. Busby updated the Board on the progress of the NLO task force and informed the Board of an engagement with a law firm to review the legal ramifications of such a change.

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

17. Other Business:

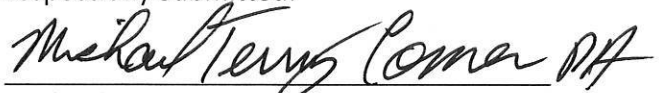
The Board was presented with the AICPA Proposed Evolution of Peer Review Administration, and Ms. Birmingham asked the Board to review the document and submit comments where appropriate.

Mr. Busby advised the Board that Mr. Odom had expressed a desire to serve as Vice Chair for NASBA. After discussion, Mr. Singletary made a motion to support Mr. Kenneth R. Odom, CPA to serve as Vice Chair of NASBA for 2016-2017 and to instruct Mr. Busby to write a letter on the Board's behalf. Mr. Richards seconded and the motion carried unanimously.

18. Adjournment of Meeting:

The next meeting of the Board is scheduled for Friday, May 6, 2016 at 10:00 a.m. in the office of the Board. There being no further business to come before the Board, Mr. Singletary made a motion to adjourn. Ms. Sheppard-Harris seconded and the motion carried unanimously. The meeting adjourned at 2:18 p.m.

Respectfully Submitted:

A handwritten signature in black ink, reading "Michael Terry Comer PA". The signature is written in a cursive style and is positioned above a horizontal line.

Michael Terry Comer, PA  
Secretary

Approved:

A handwritten signature in black ink, reading "Steve Barranco". The signature is written in a cursive style and is positioned above a horizontal line.

Steven M. Barranco, CPA  
Chair