

**Alabama State Board of Public Accountancy
Minutes of Board Meeting
March 23, 2018**

1. **Date, Place and Attendance of Meeting:**

A regular meeting of the Alabama State Board of Public Accountancy was held on Friday, March 23, 2018, in the office of the Board, located in Montgomery, Alabama at 10:00 a.m.

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
Mr. Wim Schaffers, CPA
Ms. Connie Sheppard-Harris, CPA

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

Also present were D. Boyd Busby, Executive Director; Nicole T. Robinson, CPE Administrator; Billington Garrett, Assistant Attorney General; Charles Jordan, Board Consultant; and Jessica Roberts, Vice President of Education of the Alabama Society of CPAs.

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 Connie Sheppard-Harris, CPA, Chair.

3. **Approval of Agenda:**

Mr. Barranco made a motion to approve the agenda as presented for the March 23, 2018 meeting. Mr. Comer seconded and the motion carried unanimously.

4. **Approval of Minutes:**

Mr. Grice made a motion to approve the minutes of the January 19, 2018 meeting. Mr. Schaffers seconded and the motion carried unanimously.

5. Disciplinary Case No. 18-3—Leo Joseph Boohaker, CPA, Certificate No. 4930:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Leo Joseph Boohaker, CPA. Mr. Boohaker did not attend the hearing and it was conducted in his absence. At the conclusion of the hearing, Mr. Grice made a motion to go into Executive Session to discuss the general reputation and character, physical condition, professional competence and mental health of Mr. Boohaker. Mr. Comer seconded and the motion carried on a roll call vote. Voting in favor of the motion were Ms. Sheppard-Harris, Messrs. Blackmon, Comer, Grice, Madison, and Schaffers. Mr. Barranco recused. Qualified Board members excused themselves at 10:18 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., Ms. Sheppard-Harris called the meeting back to order and called for a motion in the matter. Mr. Grice made a motion that the Board find Mr. Leo Joseph Boohaker guilty of all charges in the summons and complaint and that the Board revoke his CPA Certificate number 4930. He further moved that Mr. Boohaker be fined \$2,000.00 and that the revoked 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 Ms. Sheppard-Harris, Messrs. Blackmon, Comer, Grice, Madison, and Schaffers. Mr. Barranco recused. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

6. Request for Reinstatement—Charles A. Bryant, CPA, Certificate No. 4724:

Mr. Busby presented a letter from Charles A. Bryant, CPA Certificate No. 4724, requesting reinstatement to inactive status. 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. Bryant did not attend the hearing and it was conducted in his absence. Mr. Bryant's written request also included the required assertion on felonies, a completed 2017-2018 personal registration form, and payment in the amount of \$2,800.00. The payment comprised the reinstatement fee of \$100.00; the \$2,000.00 administrative fine levied in the Board's Order; the \$100.00 registration fees for the fiscal years 2016-2017 and 2017-2018; and \$600 late renewal penalties for fiscal years 2016-2017 and 2017-2018. After discussion, Mr. Barranco made a motion to reinstate Mr. Bryant's CPA Certificate No. 4724 to inactive status. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Blackmon, Comer, Grice, Madison, Schaffers and Ms. Sheppard-Harris.

7. Executive Director's Update & 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) **Out of State CPAs:**
Mr. Busby informed the Board that letters were mailed to all CPAs who have an Alabama address but do not have an Alabama license. He informed the Board of plans to track the responses and update the Board at the next meeting.
- (c) **General Website Update:**
Mr. Busby updated the Board on changes made to the website to reduce confusion and make as user friendly as possible.
- (d) **Newsletter:**
Mr. Busby informed the Board that NASBA and Board staff are working to complete a newsletter by the end of the month.
- (e) **Online CPA Exam Applications:**
Mr. Busby informed the Board of the goal to have our CPA exam application online by the fall of 2018.
- (f) **Scanning Project:**
Mr. Busby updated the Board on the progress of scanning files in the office.
- (g) **Alabama Policy Institute:**
Mr. Busby updated the Board on discussions by the Alabama Policy Institute on ideas for consolidation and regulation reduction.
- (h) **New Pathway to CPA:**
Mr. Busby updated the Board on NASBA's proposed idea of an alternative CPA designation.
- (i) **Topics Covered at ED Conference:**
Mr. Busby updated the Board on topics covered at the NASBA Executive Director's Conference.
- (j) **2017 Ethics Forms:**
Mr. Busby reminded the Board that they are required to file the 2017 Statement of Economic Interest form in accordance with Alabama Ethics Law by May 1, 2018.
- (k) **Travel Bill:**
Mr. Busby informed the Board that the Travel bill passed and travel will now be approved by the Executive Director going forward, with the same rules applying as before.
- (l) **Special Called Board Meeting:**
Mr. Busby informed the Board of a Special Called Meeting on July 27, 2018 to make final rule changes and for CPE review.

8. Review of UAA CPE Model Rules:

Mr. Busby presented a summary of changes made to the UAA CPE Model Rules and Board staff recommendations regarding possible changes to the Board Rules.

9. Act #2018-106:

Mr. Busby updated the Board on the successful passing of the bill making changes to the Statute that will become effective on May 1, 2018.

10. Final Approval of Rule Changes:

Ms. Sheppard-Harris opened the meeting to a public hearing to discuss the final approval of rule changes.

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. Grice made a motion to adopt the final rule changes for Section 30-X-2-.01 of the Board's Rules. Mr. Blackmon seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Blackmon, Comer, Grice, Madison, Schaffers, and Ms. Sheppard-Harris.

Ms. Sheppard-Harris ended the public hearing portion of the meeting.

11. Approval of Rule Change:

Mr. Busby presented proposed changes to Section 30-X-4 of the Board's Rules. Mr. Schaffers made a motion that the Executive Director and the Board Counsel proceed with the rulemaking procedures required in the Alabama Administrative Procedures Act to effect the adoption of the proposed amendments to Board Rule 30-X-4. Mr. Grice seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Blackmon, Comer, Grice, Madison, Schaffers, and Ms. Sheppard-Harris.

12. Approval of New CPA Certificates:

Mr. Grice made a motion to approve new CPA Certificates No. 13327 through 13355-R. Mr. Madison seconded and the motion carried unanimously.

13. Transfer of Credit Statistics:

A statistical summary of transfer of grades was presented to the Board. A brief discussion ensued but no action was taken.

14. FY 2017-2018 Delinquencies Update:

A statistical summary of 2017-2018 Delinquent Licensees was presented to the Board. A brief discussion ensued but no action was taken.

15. Peer Review Delinquencies Update December 31, 2016:

A statistical summary of Delinquent Peer Reviews as of December 31, 2016 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 2017-2018 was presented to the Board. A brief discussion ensued but no action was taken.

17. 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.

18. Licensees Voluntarily Surrendered 2017-2018:

A list of Licensees who voluntarily surrendered their certificates during 2017-2018 was presented to the Board. A brief discussion ensued but no action was taken.

19. Other Business:

(a) Connie Sheppard-Harris reappointment:

Mr. Busby updated the Board on the reappointment of Ms. Sheppard-Harris to the Board for another term.

(b) More appointments:

Mr. Busby informed the Board that four additional seats on the Board would be coming up in the next year.

20. Adjournment of Meeting:

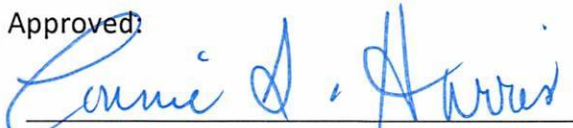
The next meeting of the Board is scheduled for Friday, May 11, 2018 at 10:00 a.m. in the 5th Floor Conference room at the RSA Plaza. There being no further business to come before the Board, Mr. Schaffers made a motion to adjourn. Mr. Grice seconded and the motion carried unanimously. The meeting adjourned at 1:20 p.m.

Respectfully Submitted:



Michael Terry Comer, PA
Secretary

Approved:



Connie Sheppard-Harris, CPA
Chair