

**Alabama State Board of Public Accountancy  
Minutes of Board Meeting  
May 10, 2019**

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Friday, May 10, 2019, in the 5<sup>th</sup> Floor Conference Room of the RSA Plaza, 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  
Ms. Connie Sheppard-Harris, CPA

Board Members Absent: Mr. Wim Schaffers, CPA

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

Also present were D. Boyd Busby, Executive Director; Billington M. Garrett, Assistant Attorney General; Amy Thompson, Senior Accountant; Nicole Robinson, CPE Administrator; Jeannine P. Birmingham, President and CEO of the Alabama Society of CPAs; and Chuck Jordan, Director of Peer Review Professional Standards for 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 J. Earl Blackmon, CPA, Chair.

3. Approval of Agenda:

Mr. Comer made a motion to approve the agenda as presented for the May 10, 2019 meeting. Mr. Barranco seconded and the motion carried unanimously.

4. Approval of Minutes:

Mr. Madison made a motion to approve the minutes of the January 18, 2019 meeting. Mr. Grice seconded and the motion carried unanimously.

5. Disciplinary Cases:

a. Disciplinary Case No. 19PR-1—Thomas L. Morrison, CPA, Certificate No. 1094:

Mr. Blackmon turned the meeting over to Kathy Brown, Esq., Governmental Hearing Officer, to serve as hearing officer and preside over the disciplinary hearing for Mr. Thomas L. Morrison, CPA. Mr. Morrison attended the hearing and represented himself. At the conclusion of the hearing, Ms. Sheppard-Harris made a motion to go into Executive Session to deliberate evidence in a public hearing. Mr. Barranco seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Blackmon, Comer, Grice, Madison, and Ms. Sheppard-Harris. Qualified Board members excused themselves at 10:53 a.m. to deliberate with an estimated time of 15 minutes needed to discuss the matter. The Board then deliberated in Executive Session. After deliberation, at 11:28 a.m., Mr. Blackmon called the meeting back to order and called for a motion in the matter. Mr. Grice made a motion that the Board find Mr. Thomas L. Morrison, CPA doing business as Morrison & Associates CPA LLC, guilty of all charges in the summons and complaint. He further moved that Mr. Morrison's CPA Certificate No. 1094 be suspended until receipt of the report of the peer review and application for reinstatement. He also moved that Mr. Morrison be fined \$1,000 per count, for a total of \$2,000. Mr. Comer seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Comer, Grice, Madison, and Ms. Sheppard-Harris. Voting against the motion was Mr. Barranco. Additionally, Mr. Barranco requested that if Mr. Morrison was delinquent on any filing of any type in the future that a case be brought before the Board. The Board Order, Summons and Complaint and the transcript of the hearing are attached and become a part of these minutes.

b. Disciplinary Case No. 19PR-2—Philip E. Gable, CPA, Certificate No. 2439:

Mr. Blackmon turned the meeting over to Kathy Brown, Esq., Governmental Hearing Officer, to serve as hearing officer and preside over the disciplinary hearing for Mr. Philip E. Gable, CPA. Mr. Gable did not attend the hearing and it was conducted in his absence. At the conclusion of the hearing, Mr. Grice made a motion that the Board find Mr. Philip E. Gable, CPA doing business as Philip E. Gable CPA, 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. He further moved that Mr. Gable be fined \$2,000 per count for a total of \$4,000 and that his CPA certificate No. 2439 be revoked and that the revoked certificate be returned to the Board office within 30 days of this date. Ms. Sheppard-Harris seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Blackmon, Comer, Grice, Madison, and Ms. Sheppard-Harris. The Board Order, Summons and Complaint and the transcript of the hearing are attached and become a part of these minutes.

c. Disciplinary Case No. 19PR-9—Carol Morrison Kerstiens, CPA, Certificate No. 7106:

Mr. Blackmon turned the meeting over to Kathy Brown, Esq., Governmental Hearing Officer, to serve as hearing officer and preside over the disciplinary hearing for Ms. Carol Morrison Kerstiens, CPA. Ms. Kerstiens did not attend the hearing and it was conducted in her absence. At

the conclusion of the hearing, Mr. Grice made a motion that the Board find Ms Carol Morrison Kerstiens, CPA doing business as Morrison and Associates, 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 Ms. Kerstiens be fined \$2,000 per count for a total of \$4,000 and that her CPA certificate No. 7106 be revoked and that the revoked certificate be returned to the Board office within 30 days of this date. Mr. Madison seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Blackmon, Comer, Grice, Madison, and Ms. Sheppard-Harris. The Board Order, Summons and Complaint and the transcript of the hearing are attached and become a part of these minutes.

6. Request for Reinstatement

a. Gregory G. Williams, CPA, Certificate No. 3531:

Mr. Busby presented a letter from Gregory G. Williams, CPA Certificate No. 3531, 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. Williams did not attend the hearing and it was conducted in his absence. Mr. Williams' written request also included the required assertion on felonies, a completed 2018-2019 personal registration form, and payment in the amount of \$150. The payment comprised the reinstatement fee of \$100 and the \$50 registration fee for the fiscal year 2018-2019. Mr. Williams' request also included a written statement that he understands that, if reinstated by the Board, before issuing any financial report subject to peer review that he agrees to undergo a pre-issuance review and submit that pre-issuance review to the Board. After discussion, Mr. Barranco made a motion to reinstate Mr. Williams' CPA Certificate No. 3531 to inactive status and that Mr. Williams must submit a pre-issuance review to the board before issuing any financial report that is subject to peer review. Mr. Comer seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Blackmon, Comer, Grice, Madison, and Ms. Sheppard-Harris.

b. Timothy Heath Andrews, CPA, Certificate No. 9960:

Mr. Busby presented a letter from Timothy Heath Andrews, CPA Certificate No. 9960, requesting reinstatement to active 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. Andrews did not attend the hearing and it was conducted in his absence. Mr. Andrews' written request also included the required assertion on felonies, a completed 2018-2019 personal registration form, CPE certificates of completion for fiscal years 2017 and 2018, and payment in the amount of \$3,300. The payment comprised the reinstatement fee of \$100; the \$2,000 administrative fine levied in the Board's Order; the \$200 registration fees for the fiscal years 2017-2018 through 2018-2019; and \$1,000 for late renewal penalties for fiscal years 2017-2018 through 2018-2019. After discussion, Mr. Barranco made a motion to reinstate Mr. Andrews' CPA Certificate No. 9960 to active status. Ms. Sheppard-Harris

seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Blackmon, Comer, Grice, Madison, and Ms. Sheppard-Harris.

7. Executive Director's Update & Report on Activities:

(a) Update on Legislation:

Mr. Busby updated the Board on current proposed legislation.

(b) Online CPA Exam Applications:

Mr. Busby informed the Board of the goal to have our CPA exam application online later in 2019.

(c) Enforcement Project for Next Year/Proactive Enforcement Actions:

Mr. Busby updated the Board on plans for upcoming enforcement actions.

(d) Scanning Project:

Mr. Busby updated the Board on the progress of scanning files in the office.

(e) Contract for Collections Attorney:

Mr. Busby updated the Board on the progress of the collection's attorney.

(f) CPE Audit Tool:

Mr. Busby updated the Board on the plans to use the NASBA CPE audit tool for the CPE audit in 2020 for FY 2019

(g) Update from ED Conference:

Mr. Busby updated the Board on issues discussed at the Executive Directors' Conference.

8. Discussion & Review of Board Late Filing Procedures & Fines:

Mr. Busby provided statistical and historical data regarding the Board late filing procedures and current fines. A brief discussion ensued but no action was taken.

9. Approval of Rule Changes:

a. 30-X-5 CPE

Mr. Grice 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 Chapter 30-X-5. Ms. Sheppard-Harris seconded and the motion carried unanimously.

b. 30-X-4 Continuous Testing

Mr. Grice 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 Section 30-X-4-.04(2). Mr. Madison seconded and the motion carried unanimously.

10. Approval of Amended Operating Calendar:

The Board was presented with a change to the 2018-2019 Operating Calendar. After review, Mr. Comer made a motion to approve the amended operating calendar as presented. Ms. Sheppard-Harris seconded and the motion carried unanimously.

11. Approval of January-February-March 2019 CPA Examination Grades:

The Board was presented with the AICPA Advisory Grades for the January - March 2019 Uniform CPA Examination. After review, Mr. Grice made a motion to approve the grades as released to candidates. Ms. Sheppard-Harris seconded and the motion carried unanimously.

12. Approval of New CPA Certificates:

Ms. Sheppard-Harris made a motion to approve new CPA Certificates No. 13684 through 13790-R. Mr. Grice seconded and the motion carried unanimously.

13. 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.

14. Peer Review Delinquencies Update December 31, 2018:

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

15. FY 2018-2019 Delinquencies Update:

A statistical summary of FY 2018-2019 delinquent licensees 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 2018-2019 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. Adjournment of Meeting:

The next meeting of the Board is scheduled for Thursday, July 18, 2019 at 10:00 a.m. in the 5<sup>th</sup> Floor Conference Room of the RSA Plaza. There being no further business to come before the Board, Mr. Barranco made a motion to adjourn. Mr. Madison seconded and the motion carried unanimously. The meeting adjourned at 1:38 p.m.

Respectfully Submitted:



Michael Terry Comer, RA  
Secretary

Approved:



J. Earl Blackmon, CPA  
Chair