

**Alabama State Board of Public Accountancy**  
**Minutes of Board Meeting**  
**July 18, 2019**

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Thursday, July 18, 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  
Mr. Wim Schaffers, CPA  
Ms. Connie Sheppard-Harris, CPA

No board members were absent.

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; and Teresa Taylor, Executive Assistant.

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:

Dr. Grice made a motion to approve the agenda as presented for the July 18, 2019 meeting. Mr. Schaffers seconded and the motion carried unanimously.

4. Approval of Minutes:

Mr. Comer made a motion to approve the minutes of the May 10, 2019 meeting. Dr. Grice seconded and the motion carried unanimously.

5. Disciplinary Cases:

a. Disciplinary Case No. 19-7—Daniel O. Anyanwu, CPA, Certificate No. 4925:

Mr. Busby presented a consent agreement for Mr. Daniel O. Anyanwu in which Mr. Anyanwu waived his right to a formal hearing and agreed to a censure. Mr. Anyanwu attended the proceedings and represented himself. Mr. Barranco recused and did not participate in discussion or voting on this case. The consent order included Mr. Anyanwu's agreement to a censure, payment of an administrative fine in the amount of \$4,000, completion of the NASBA Center for the Public Trust Ethical Leadership Course within 45 days of acceptance of the agreement and agreement that a pre-issuance review be completed before issuing any financial reports subject to peer review. Dr. Grice made a motion that the Board accept the consent agreement as presented. Ms. Sheppard-Harris seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Comer, Grice, Madison, Schaffers, and Ms. Sheppard-Harris. Mr. Barranco recused. The Board's Consent Agreement is attached and becomes a part of these minutes.

b. Disciplinary Case No. 18-19—Macaroy Underwood, CPA, Certificate No. 3949:

Mr. Busby presented a consent agreement for Mr. Macaroy Underwood in which Mr. Underwood waived his right to a formal hearing and agreed to a censure. Mr. Schaffers recused and did not participate in discussion or voting on this case. The consent order included Mr. Underwood's agreement to a censure, payment of an administrative fine in the amount of \$4,000, completion of the NASBA Center for the Public Trust Ethical Leadership Course within 45 days of acceptance of the agreement and agreement that a pre-issuance review be completed before issuing any financial reports subject to peer review. Ms. Sheppard-Harris made a motion that the Board accept the consent agreement as presented. 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. Mr. Schaffers recused. The Board's Consent Agreement is attached and becomes a part of these minutes.

c. Disciplinary Case No. 18-22/18-24—Randell G. Nichols, CPA, Certificate No. 3763:

Mr. Busby presented a consent agreement for Mr. Randell G. Nichols in which Mr. Nichols waived his right to a formal hearing and agreed to revocation of his certificate. Mr. Blackmon recused and did not participate in discussion or voting on this case. The consent order included Mr. Nichols' agreement to revocation of his certificate and payment of an administrative fine in the amount of \$5,000. Mr. Schaffers made a motion that the Board accept the consent agreement as presented. Dr. 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. Mr. Blackmon recused. The Board's Consent Agreement is attached and becomes a part of these minutes.



6. Disciplinary Hearings on Delinquent 2018-2019 Annual Registrations

Mr. Blackmon turned the meeting over to Randy Salle, Esq., Governmental Hearing Officer, to serve as hearing officer and preside over the disciplinary hearings for licensees with delinquent 2018-2019 annual registrations. None of the respondents attended the hearings and the hearings were conducted in their absence. At the conclusion of the hearings, Mr. Barranco made a motion that the Board find each respondent listed on Board Exhibit No. 1, excluding case 19D-78, 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, excluding the case listed above, be revoked, that each respondent be fined \$2,000 and that each respondent return the revoked certificate and/or permit to practice to the Board office within 30 days of this date. Mr. Schaffers seconded and the motion carried unanimously on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Blackmon, Comer, Grice, Madison, Schaffers and Ms. Sheppard-Harris. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes. The 23 CPAs and 3 firms who had Delinquent 2018-2019 registrations and who had disciplinary action taken against them are as follows:

**CERTIFIED PUBLIC ACCOUNTANTS**

<u><i>Case No.</i></u>	<u><i>Licensee</i></u>	<u><i>Certificate No.</i></u>
19D-82	CANDACE MCMILLIN CLEMENTS	7234
19D-94	JEFFREY MCKAY FIELDS	9030
19D-98	CHRISTOPHER JOHN GAUNT	11905-R
19D-99	WILLIAM B GIBSON	3463
19D-100	VIDMER GREER	7508
19D-101	MARCUS BARTHOLOMEW HERRING	6889
19D-102	MICHAEL VAL HIETTER	11096-R
19D-111	ERIC E LARSON	4861
19D-113	YING LEUNG	9526
19D-114	TRENT COLLIN MAREK	6859
19D-115	JOSEPH PATRICK MARTIN	11409-R
19D-119	JAMES RUSSELL PERSONS II	7996-R
19D-121	WENDOLYN DAVETTE PRINE	8405
19D-127	JERROD CASEY RODDEN	13005-R
19D-128	BRIAN GARRETT SHORT	12296
19D-134	JONATHAN PAUL SPEEGLE	12820
19D-135	CAROLINE D STROBEL	2446
19D-140	KENNETH IRVIN TOBIAS JR	7780
19D-141	KEVIN OSCAR TOTH	12525-R
19D-143	RACHEL ANN WAGNER	12966
19D-145	LINDA J WANDER	3522-R
19D-149	STEWART T WILSON	10260-R
19D-150	ANESSA BROWN WRIGHT	7983

## FIRMS

<u>Case No.</u>	<u>Licensee</u>	<u>Certificate No.</u>
19DF-11	VIDMER GREER	7508
19DF-18	JOSEPH WHEELER	10251
19DF-21	WILLIAM B GIBSON	3463

### 7. Request for Reinstatement

#### a. Brenda Brill Rimmer, CPA, Certificate No. 5516:

Mr. Busby presented a letter from Brenda Brill Rimmer, CPA Certificate No. 5516, requesting reinstatement to inactive status. Her 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. Ms. Rimmer did not attend the hearing and it was conducted in her absence. Ms. Rimmer's 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. After discussion, Mr. Barranco made a motion to reinstate Ms. Rimmer's CPA Certificate No. 5516 to inactive status. 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, Schaffers, and Ms. Sheppard-Harris.

### 8. Final Approval of Rule Changes

Mr. Blackmon opened the meeting to a public hearing to discuss the final approval of rule changes.

#### a. 30-X-5

Mr. Busby presented the final rule change to Chapter 30-X-5 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 Chapter 30-X-5 of the Board's Rules. 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, Schaffers, and Ms. Sheppard-Harris.

#### b. 30-X-4-.04

Mr. Busby presented the final rule change to Section 30-X-4-.04 of the Board's Rules. The final rules included changes of the wording for purpose of clarity of language only. There were no comments made regarding the proposed changes to the Board's Rules. Mr. Madison made a motion to adopt the final rule changes for Section 30-X-4-.04 of the Board's Rules. Dr. 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.

Mr. Blackmon ended the public hearing portion of the meeting.

9. 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) Social Media:

Mr. Busby updated the Board on plans to utilize social media to further promote Board news.

(h) Funds Sweep Ongoing Discussions:

Mr. Busby discussed legislative discussions regarding possible funds sweeping from Board to the general fund.

10. Recap of NASBA Western Regional Meeting:

Mr. Busby updated the Board of discussions and information from the Western Regional meeting. A brief discussion ensued but no action was taken.

11. Discussion of Artificial Intelligence & "Bots" in the Audit Process:

Mr. Schaffers informed the Board how artificial intelligence and "bots" are being utilized in the audit process. A brief discussion ensued but no action was taken.

12. Approval of April-May-June 2019 CPA Examination Grades:

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



13. Approval of New CPA Certificates:

Dr. Grice made a motion to approve new CPA Certificates No. 13791 through 13837. Mr. Schaffers seconded and the motion carried unanimously.

14. Approval of FY 2019-2020 Operations Plan:

The FY 2019-2020 Operations Plan was presented to the Board. After discussion, Dr. Grice made a motion to approve the Operations Plan as presented. Mr. Madison seconded and the motion carried unanimously.

15. 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.

16. New Certificates by Transfer of Grades:

A statistical summary of new certificates by transfer of grades was presented to the Board for review. A brief discussion ensued but no action was taken.

17. 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.

18. 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.

19. CPE Audits Update:

A statistical summary of CPE audit results to date for the CPE reporting period ended September 30, 2018 was presented to the Board. A brief discussion ensued but no action was taken.

20. 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.

21. Other Business: Examiners of Public Accounts Report to the Sunset Committee

Mr. Busby presented the Examiners of Public Accounts Report to the Sunset Committee to the Board. A brief discussion ensued but no action was taken.

22. Adjournment of Meeting:

The next meeting of the Board is scheduled for Friday, September 20, 2019 at 10:00 a.m. at the University of Alabama at Birmingham, Collat School of Business. There being no further business to come before the Board, Mr. Comer made a motion to adjourn. Dr. Grice seconded and the motion carried unanimously. The meeting adjourned at 2:19 p.m.

Respectfully Submitted:

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

Michael Terry Comer, PA  
Secretary

Approved:

A handwritten signature in black ink, appearing to read "J. Earl Blackmon", written over a horizontal line.

J. Earl Blackmon, CPA  
Chair