

**Alabama State Board of Public Accountancy
Minutes of Board Meeting
November 6, 2015**

I. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Friday, November 6, 2015, at the Troy University Sorrell College of Business, Troy, Alabama at 10:00 a.m.

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

Board Members Absent: 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.

Sufficient prior notice of the meeting had been given as required by the Alabama Open Meetings Act.

II. Call to Order:

The meeting was called to order by Steven H. Richards, CPA, Chair.

III. Approval of Agenda:

Mr. Singletary made a motion to approve the agenda as presented for the November 6, 2015 meeting. Ms. Faight seconded and the motion carried unanimously.

IV. Approval of Minutes:

Ms. Faight made a motion to approve the minutes of the September 18, 2015 meeting. Ms. Sheppard-Harris seconded and the motion carried unanimously.

V. Election of Officers:

Mr. Richards nominated Mr. Barranco, Chair; Mr. Singletary, Vice Chair and Mr. Comer, Secretary. Ms. Faight seconded and the motion carried unanimously. The newly elected officers acceded to

their respective offices immediately. Mr. Barranco recognized Mr. Richards for his years of service on the Board and perfect attendance of both Board meetings and NASBA meetings.

VI. Disciplinary Case No. 15-3 – Robert A. Webb, CPA, Certificate No. 3181:

Ms. Kathy Brasfield, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Robert A. Webb, CPA. Mr. Webb attended the hearing and was represented by his attorney Mr. Howard Downey. At the conclusion of the hearing, Mr. Singletary made a motion to go into Executive Session to consider discipline of Mr. Webb. Mr. Comer seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Comer, Singletary, Ms. Faught and Sheppard-Harris. Mr. Richards abstained. Qualified Board members excused themselves at 11:46 a.m. to deliberate with an estimated time of 20-30 minutes needed to discuss the matter. The Board then deliberated in Executive Session until Ms. Brasfield requested that the Board return to the meeting to allow for closing statements. At 11:50 a.m. Mr. Barranco called the meeting back to order and turned the meeting over to Ms. Brasfield. At the conclusion of closing statements, Mr. Singletary made a motion to go into Executive Session to consider discipline of Mr. Webb. Ms. Faught seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Comer, Singletary, Ms. Faught and Sheppard-Harris. Mr. Richards abstained. Qualified Board members excused themselves at 11:55 a.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 12:56 p.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. Robert Ashley Webb guilty of all charges in the summons and complaint and that the Board revoke his CPA Certificate number 3181 and the related permit to practice. He further moved that Mr. Webb be fined \$2,000.00 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, Singletary, Ms. Faught and Sheppard-Harris. Mr. Richards abstained. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

VII. 120/150 Final Rule Approval:

After a recess, Mr. Barranco opened the meeting to a public hearing to discuss the 120-150 final rule approval. Mr. Busby presented the final rule changes to Chapter 30-X-4 of the Board's Rules that would change the requirements to sit for the exam from 150 semester or equivalent hours to 120 semester or equivalent hours to coincide with legislation that was signed into law on May 7, 2015. Mr. Busby submitted two letters to the Board presenting arguments for an amendment to Rule 30-X-4-.06 (2) that would allow candidates 36 months to complete the final education requirements after passing all parts of the exam, instead of the originally proposed 24 months. Mr. Richards made a motion to amend Rule 30-X-4-.06 (2) to allow candidates 36 months to complete the final education requirements after passing all parts of the exam. Mr. Singletary seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Comer, Richards, Singletary, Ms. Faught and Sheppard-Harris. Mr. Barranco ended the public hearing portion of the meeting.

VIII. Approval of Amended Operating Calendar for FY 2015-2016:

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

IX. Approval of New CPA Certificates:

Mr. Singletary made a motion to approve new CPA Certificates No. 12584 through 12708-R. Ms. Faught seconded and the motion carried unanimously.

X. Approval of July – August 2015 CPA Examination Grades:

The Board was presented with the AICPA Advisory Grades for the July – August 2015 Uniform CPA Examination. After review, Mr. Richards made a motion to approve the grades as released to candidates on September 10, 2015 and October 2, 2015. Ms. Faught seconded and the motion carried unanimously.

XI. 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.

XII. New Certifications by Transfer of Grades:

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

XIII. Approval of FY 2015-2016 Operations Plan:

The Board's Operations Plan package for FY 2015-2016 was presented to the Board. After review and discussion, Mr. Singletary made a motion to approve the Operations Plan package as presented. Mr. Richards seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Comer, Richards, Singletary, Ms. Faught and Sheppard-Harris. A copy of the Operations Plan package is attached and becomes a part of these minutes.

XIV. Approval of FY 2016-2017 Budget Request:

The Board's Budget Request package for FY 2016-2017 was presented to the Board. After review and discussion, Ms. Sheppard-Harris made a motion to approve the Board's Budget Request package as presented and include it as part of the Board minutes. Mr. Richards seconded and the motion carried unanimously on a roll call vote with Messrs. Barranco, Comer, Richards, Singletary, Ms. Faught and Sheppard-Harris voting in favor of the motion.

XV. 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.

XVI. Peer Review Delinquencies Update December 31, 2014:

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

XVII. CPE Audits Update:

A statistical summary of 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.

XVIII. Complaints Update:

A complaints summary for FY 2009-2010 through 2014-2015 was presented to the Board. A brief discussion ensued but no action was taken.

XIX. Licensee Count:

A statistical summary of the number of Board licensees by category as of October 30, 2015 was presented to the Board. A brief discussion ensued but no action was taken.

XX. FY 2014-2015 Licensees Who Voluntarily Surrendered:

A list of licensees who voluntarily surrendered their CPA Certificates in good standing during 2014-2015 was presented to the Board. A brief discussion ensued but no action was taken.

XXI. Other Business:

Update on enforcement activities:

Mr. Busby updated the Board on enforcement activities being implemented. Mr. Busby informed the Board that he had been performing site visits of licensees who have been revoked.

XXII. Adjournment of Meeting:

The next meeting of the Board is scheduled for Friday, January 22, 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. Mr. Comer seconded and the motion carried unanimously. The meeting adjourned at 3:16 p.m.

Respectfully Submitted:

A handwritten signature in cursive script, reading "Michael Terry Comer", written over a horizontal line.

Michael Terry Comer, PA
Secretary

Approved:

A handwritten signature in cursive script, reading "Steve Barranco", written over a horizontal line.

Steven M. Barranco, CPA
Chair