

**Alabama State Board of Public Accountancy  
Minutes of Board Meeting  
November 15, 2018**

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Thursday, November 15, 2018, at the University of Alabama, Tuscaloosa, 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; Billington M. Garrett, Assistant Attorney General; Amy Thompson, Senior Accountant; Teresa Taylor, Executive Assistant; Nicole Robinson, CPE Administrator; Andy Wright, Executive Director of the Mississippi Board of Public Accountancy; 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.

2. Call to Order:

The meeting was called to order by Connie Sheppard-Harris, CPA, Chair.

3. Approval of Agenda:

Mr. Comer made a motion to approve the agenda as presented for the November 15, 2018 meeting. Mr. Barranco seconded and the motion carried unanimously.

4. Approval of Minutes:

Mr. Blackmon made a motion to approve the minutes of the September 18, 2018 meeting. Mr. Madison seconded and the motion carried unanimously.

5. Election of Officers:

Ms. Sheppard-Harris nominated Mr. Blackmon, Chair; Mr. Barranco, Vice Chair and Mr. Comer, Secretary. Mr. Grice seconded and the motion carried unanimously. The newly elected officers acceded to their respective offices immediately.

6. Disciplinary Cases:

a. Disciplinary Case No. 18CPE-2– Lisa Daniels Larson, CPA, Certificate No. 5435:

Mr. Randy Salle, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Lisa Daniels Larson, CPA. Ms. Larson attended the hearing and represented herself. At the conclusion of the hearing, Mr. Madison 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, Schaffers and Ms. Sheppard-Harris. Qualified Board members excused themselves at 10:28 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 10:41 a.m., Mr. Blackmon called the meeting back to order and called for a motion in the matter. Mr. Schaffers made a motion that the Board find Ms. Lisa Daniels Larson guilty of all charges in the summons and complaint, that the Board censure her certificate, and that Ms. Larson be fined \$2,000.00. Mr. Schaffers further moved that Ms. Larson be required to complete the NASBA Center for the Public Trust Ethical Leadership Course by December 31, 2018 and demonstrate that she is current with all CPE, for both 2017 and 2018. 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. Mr. Blackmon requested that the Board staff audit Ms. Larson's CPE for the next two years. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

b. Disciplinary Case No. 18CPE-3—Paul Richard Dickinson, CPA, Certificate No. 8576-R:

Mr. Randy Salle, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Paul Richard Dickinson, CPA. Mr. Dickinson attended the hearing and was represented by Daniel J. Burnick, Esq. At the conclusion of the hearing, Mr. Grice made a motion to go into Executive Session to deliberate evidence in a public hearing. 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, Schaffers and Ms. Sheppard-Harris. Qualified Board members excused themselves at 11:03 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 11:12 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. Paul Richard Dickinson guilty of all charges in the summons and complaint, and that Mr. Dickinson be fined \$2,000.00. Mr. Grice further moved that Mr. Dickinson be required to complete the NASBA Center for the Public Trust Ethical Leadership Course by December 31, 2018. 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. Mr. Blackmon requested that the Board staff audit Mr. Dickinson's CPE for the next two years. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

c. Disciplinary Case No. 18CPE-5—James E Collier, CPA, Certificate No. 3603:

Mr. Randy Salle, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. James E Collier, CPA. Mr. Collier attended the hearing and represented himself. At the conclusion of the hearing, Mr. Schaffers 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, Schaffers and Ms. Sheppard-Harris. Qualified Board members excused themselves at 11:27 a.m. to deliberate with an estimated time of 5 minutes needed to discuss the matter. The Board then deliberated in Executive Session. After deliberation, at 11:35 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. James E Collier guilty of all charges in the summons and complaint, and that Mr. Collier be fined \$2,000.00. Mr. Schaffers further moved that Mr. Collier be required to complete the NASBA Center for the Public Trust Ethical Leadership Course by December 31, 2018. 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. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

d. Disciplinary Case No. 18CPE-8—Steven David Miller, CPA, Certificate No. 8386:

Mr. Randy Salle, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Steven David Miller, CPA. Mr. Miller attended the hearing and represented himself. At the conclusion of the hearing, Mr. Madison made a motion to go into Executive Session to deliberate evidence in a public hearing. 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, Schaffers and Ms. Sheppard-Harris. Qualified Board members excused themselves at 11:55 a.m. to deliberate with an estimated time of 5 minutes needed to discuss the matter. The Board then deliberated in Executive Session. After deliberation, at 12:03 p.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. Steven David Miller guilty of all charges in the summons and complaint, that the Board revoke his certificate, and that Mr. Miller be fined \$2,000.00. Mr. Grice further moved that Mr. Miller be required to complete the NASBA Center for the Public Trust Ethical Leadership Course by December 31, 2018. 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. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

e. Disciplinary Case No. 18CPE-6—Tabitha Joy Ankerson, CPA, Certificate No. 12228:

Mr. Randy Salle, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Tabitha Joy Ankerson, CPA. Mr. Blackmon recused from all discussion and voting in this case. Ms. Ankerson did not attend the hearing and it was conducted in her absence. At the conclusion of the hearing, Mr. Schaffers made a motion that the Board find Ms. Tabitha Joy Ankerson guilty of all charges in the summons and complaint, and that Ms.

Ankerson be fined \$2,000.00. Mr. Schaffers further moved that Ms. Ankerson be required to complete the NASBA Center for the Public Trust Ethical Leadership Course by December 31, 2018. Mr. Comer seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Comer, Grice, Madison, Schaffers and Ms. Sheppard-Harris. Mr. Blackmon recused. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

f. Disciplinary Case No. 18CPE-7—Ruby Earnest Cade, CPA, Certificate No. 4252:

Mr. Busby presented a consent agreement signed by Ms. Ruby Earnest Cade in which Ms. Cade waived her right to a formal hearing and agreed to a censure. The consent order also included Ms. Cade's payment of an administrative fine in the amount of \$1,500.00 within 30 days from the date of acceptance. Mr. Grice made a motion that the Board accept the consent agreement with regard to Ms. Cade, CPA certificate No. 4252. 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, Schaffers and Ms. Sheppard-Harris. The Board's Consent Agreement is attached and becomes a part of these minutes.

g. Disciplinary Case No. 18-14—Shannon Garrett Cook, CPA, Certificate No. 10475:

Mr. Busby presented a consent agreement signed by Mr. Shannon Garrett Cook in which Mr. Cook waived his right to a formal hearing and agreed to a revocation of his CPA certificate No. 10475. Mr. Schaffers recused from all discussion and voting in this case. The consent order also included Mr. Cook's payment of an administrative fine in the amount of \$3,000.00 within one year from the date of acceptance by the Board. Ms. Sheppard-Harris made a motion that the Board accept the consent agreement with regard to Mr. Cook, CPA certificate No. 10475, clarifying that the administrative fine to be paid is \$3,000.00. 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, and Ms. Sheppard-Harris. Mr. Schaffers recused. The Board's Consent Agreement is attached and becomes a part of these minutes.

h. Disciplinary Case No. 18-20—Aldolphe Catlin Cade, CPA, Certificate No. 2923:

Mr. Busby presented a consent agreement signed by Mr. Aldolphe Catlin Cade in which Mr. Cade waived his right to a formal hearing and agreed to a revocation of his CPA certificate No. 2923. Mr. Schaffers recused from all discussion and voting in this case. The consent order also included Mr. Cade's payment of an administrative fine in the amount of \$5,000.00 within 30 days from the date of acceptance by the Board. Mr. Grice made a motion that the Board accept the consent agreement with regard to Mr. Cade, CPA certificate No. 2923. 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. Mr. Schaffers recused. The Board's Consent Agreement is attached and becomes a part of these minutes.

7. Requests for Reinstatement: Wendi Orazine Fassina, CPA, Certificate No. 10558:

Mr. Busby presented a letter from Wendi Orazine Fassina, CPA Certificate No. 10558, 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. Fassina did not attend the hearing and it was conducted in her absence. Ms. Fassina's written request also included the required assertion on felonies, a completed 2018-2019 personal registration form, and payment in the amount of \$3,800.00. The payment comprised the reinstatement fee of \$100.00; the \$2,000.00 administrative fine levied in the Board's Order; the \$200.00 registration fees for the fiscal years 2015-2016 through 2018-2019; and \$1,500.00 for late renewal penalties for fiscal years 2015-2016 through 2017-2018. After discussion, Mr. Grice made a motion to reinstate Ms. Fassina's CPA Certificate No. 10558 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.

8. 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 updated the Board on research and enforcement of CPAs who are licensed in other states and holding out in Alabama.

(c) Online CPA Exam Applications

Mr. Busby informed the Board that the plan is to have the CPA exam application fully online by Spring of 2019.

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

Mr. Busby updated the Board of plans for continued enforcement.

(e) Scanning Process Update

Mr. Busby updated the Board on the progress made on scanning all the Board files.

(f) Contract for Collections Attorney:

Mr. Busby updated the Board on the approval of the contract for an attorney to pursue collections for the Board.

(g) CPE Audit Tool

Mr. Busby updated the Board on plans to use the CPE audit tool provide by NASBA for future CPE audits.

9. Review of proposed Rule Changes to CPE Section 30-X-5:

Mr. Busby presented a draft of proposed rule changes to Section 30-X-5. A brief discussion ensued but no action was taken at this time.

10. Approval of New CPA Certificates:

Mr. Schaffers made a motion to approve new CPA Certificates No. 13566 through 13639-R. Mr. Grice seconded and the motion carried unanimously.

11. Approval of July – September 2018 CPA Examination Grades:

The Board was presented with the AICPA Advisory Grades for the July – September 2018 Uniform CPA Examination. After review, Mr. Comer made a motion to approve the grades as released to candidates. Mr. Grice seconded and the motion carried unanimously.

12. Approval of Amended Operating Calendar FY 2018-2019:

An Amended Operating Calendar for FY 2018-2019 was presented to the Board. After discussion, Mr. Grice made a motion to approve the amended Operating Calendar as presented. Mr. Schaffers 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. 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.

15. FY 2017-2018 Delinquent Licensees Update:

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

16. Peer Review Delinquencies Update December 31, 2017:

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

17. CPE Audits Update:

A statistical summary of CPE audit results to date for the CPE reporting period ended September 30, 2017 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 2017-2018 was presented to the Board. A brief discussion ensued but no action was taken.

19. 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.

20. FY 2017-2018 Licensees Who Voluntarily Surrendered:

A list of licensees who voluntarily surrendered their CPA Certificates in good standing during 2017-2018 was presented to the Board. A brief discussion ensued but no action was taken.

21. Other Business:

(a) NASBA Committee Assignments:

Mr. Busby announced the following NASBA Committee Assignments:

- Mr. Madison—Communications Committee
- Mr. Busby—Accountancy Licensing Database/ CPA Verify Committee

(b) NASBA Annual Meeting Recap:

Mr. Busby updated the Board on the discussions from the NASBA Annual Meeting.

Mr. Busby presented Mr. Earl Blackmon with a badge in recognition of his service on the Board.

(c) Adjournment of Meeting:

The next meeting of the Board is scheduled for Friday, January 18, 2019 at 10:00 a.m. in the Board's office. There being no further business to come before the Board, Mr. Grice made a motion to adjourn. Mr. Schaffers seconded and the motion carried unanimously. The meeting adjourned at 2:37 p.m.

Respectfully Submitted:



Michael Terry Comer, PA  
Secretary

Approved:



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J. Earl Blackmon, CPA  
Chair