

**Alabama State Board of Public Accountancy
Minutes of Board Meeting
September 18, 2020**

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Friday, September 18, 2020, in the Board office, located in Montgomery, Alabama at 10:00 a.m.

Board Members Present: Mr. Steven M. Barranco, CPA
J. Earl Blackmon, CPA
Dr. Steve Grice, CPA
Ms. Connie Sheppard-Harris, CPA

Mr. Delbert Madison was absent. Additionally, Mr. Michael Kintz and Mr. Wim Schaffers were absent but participated virtually via. Microsoft Teams.

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, Enforcement Coordinator; Jeannine Birmingham, President and CEO of the Alabama Society of CPAs, and Rita Prince, CPA.

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 Steve Barranco, CPA, Chair.

3. Approval of Agenda:

Dr. Grice made a motion to approve the agenda as presented for the September 18, 2020 meeting. Ms. Sheppard-Harris seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Blackmon, Grice, Kintz, Schaffers, and Ms. Sheppard-Harris.

4. Approval of Minutes:

Dr. Grice made a motion to approve the minutes of the July 17, 2020 meeting. Ms. Sheppard-Harris seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Blackmon, Grice, Kintz, Schaffers, and Ms. Sheppard-Harris.

5. Disciplinary Cases:

a. Disciplinary Case No. 20-4/20-5 – Jeremy Ray Carter, CPA 11002:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Jeremy Ray Carter, CPA. Mr. Busby presented a consent agreement for Mr. Jeremy Ray Carter in which Mr. Carter waived his right to a formal hearing. Mr. Carter did not attend the proceedings and the proceedings were conducted in his absence. The consent order included Mr. Carter’s agreement to a censure, payment of an administrative fine in the amount of \$5,000, and completion of the NASBA Center for the Public Trust Ethical Leadership Course within 45 days of acceptance of the agreement. Ms. Sheppard-Harris made a motion that the Board accept the consent agreement as presented. Mr. Blackmon seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Blackmon, Grice, and Ms. Sheppard-Harris. Mr. Kintz and Mr. Schaffers, who were attending virtually, abstained. The Board’s Consent Agreement is attached and becomes a part of these minutes.

6. Disciplinary Hearings on Delinquent 2019-2020 Annual Registrations:

Mr. Barranco turned the meeting over to Ms. Kathy Brown, Esq., Governmental Hearing Officer, to serve as hearing officer and preside over the disciplinary hearings for licensees with delinquent 2019-2020 annual registrations. None of the respondents attended the hearings and the hearings were conducted in their absence. At the conclusion of the hearings, Dr. Grice made a motion that the Board find each respondent listed on Board Exhibit No. 1 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 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. Blackmon seconded, and the motion carried unanimously on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Blackmon, Grice, and Ms. Sheppard-Harris. Mr. Kintz and Mr. Schaffers, who were attending virtually, abstained. The Board’s Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes. The 39 CPAs and 2 firms who had Delinquent 2019-20 registrations and who had disciplinary action taken against them are as follows:

CERTIFIED PUBLIC ACCOUNTANTS

NAMED CPA	CERT #	CASE NO
TABATHA RIMES BAKER	13570-R	20D-6
ADAM WESTGATE BOYD	12722	20D-12
IRIS LYNN BICKFORD BROWN	6952	20D-15
ANDREW LEACH CASH	11931-R	20D-17
REED BURGESS CLAYTON	12640	20D-18
ROBERT BRADLEY CRANFORD	6394	20D-20
TYLER WAYNE CRAWFORD	11948	20D-21
TYLER ANDERSON DAVIS	12507	20D-24

GLENN DAVID EDWARDS	4612-R	20D-27
KELLY BLAIR EGGERS	11045	20D-28
TIMOTHY M FULMER	4510	20D-32
DENISE ALBINA GONZALEZ	12139	20D-34
JOSEPH ANTHONY GRELIER	9458	20D-36
JOO YOUNG HAN	12742-R	20D-38
JENNIFER LYNN HAND	11857	20D-39
DAVID MARK JOHNSON	13169-R	20D-47
TYRA JOHNSON-PIRTLE	7007	20D-48
WILLIAM MATTHEW JONES	12763	20D-49
INKYU JUN	13278-R	20D-50
DAVID A KNUTTE	8590-R	20D-52
AMY PAYNE LANIER	8375	20D-53
JODIE C LARSON	6771	20D-54
JONG KWON LIM	13733-R	20D-59
JOHN ANTHONY MORRISON	7242	20D-64
BONNIE LYNNETTE MYERS	7652	20D-65
JANE ELIZABETH LEATHERBURY NECHTMAN	13247	20D-66
LISA ANNE PORTER	8463-R	20D-69
VAUGHN E PORTER	8464-R	20D-70
ALEXANDER CREEDE SIMPSON	13192	20D-77
CAMERON T SKIPPER	2827	20D-79
KENNETH CODY LIMBAUGH SMITH	13048	20D-80
BEVERLY JEAN STRACHAN	7434	20D-86
MICHAEL JOHN STRAUB	12479	20D-87
CHRISTOPHER GLENN TILLMAN	10310	20D-89
PATRICK B TRAMMELL	5014	20D-90
ALICIA BOLES WATLEY	9944-R	20D-93
JOSHUA MICHAEL WINGARD	9816	20D-97
RUTH WRIGHT	10549	20D-99
CHRISTOPHER EDWARD ZARZAUR	8575	20D-100

FIRMS

NAMED CPA	CERT #	CASE NO
JODIE C LARSON	6771	20DF-7
GEORGE WAYNE WHITE	9306-R	20DF-3

7. Requests for Reinstatement:

a. Jonathan Paul Speegle, CPA Certificate No. 12820:

Mr. Busby presented a letter from Jonathan Paul Speegle, CPA Certificate No. 12820, requesting reinstatement to active status. His reinstatement request included all 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. Speegle did not attend the hearing and it was conducted in his absence. Mr. Speegle's written request included the required assertion on felonies, a completed 2019-2020 personal registration form, completed catch-up CPE form with certificates of completion, and payment in the amount of \$3,300. The payment comprised the \$100 reinstatement fee, \$2,000 administrative fine, \$1,000 late renewal penalties for fiscal years 2018-2019 through 2019-2020, and \$200 registration fees for fiscal years 2018-2019 through 2019-2020. After discussion, Ms. Sheppard-Harris made a motion to reinstate Mr. Speegle's CPA Certificate No. 12820 to active status. Dr. Grice seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Blackmon, Grice, and Ms. Sheppard-Harris. Mr. Kintz and Mr. Schaffers, who were attending virtually, abstained.

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

(a) Office Renovations

Mr. Busby reported that the office renovations were mostly complete and thanked Amy Thompson for all her hard work overseeing the project.

(b) New Employee

Mr. Busby welcomed Alise Ellis as the Board's new Executive Assistant.

(c) Scanning Project

Mr. Busby updated the Board on the progress of the scanning project.

Items Pertaining to COVID-19

(d) CPE Due Dates

The CPE due dates remain unchanged. The Board voted last year to remove the cap on self-study, allowing licensees to obtain the required CPE in a safe environment.

(e) Peer Review Extensions

The AICPA Peer Review Board voted to allow six-month extensions granted automatically in PRIMA to firms with reviews, corrective actions or implementation plans with original due dates falling between January 1 and September 30, 2020. The Board agreed to match this extension as long as each firm makes a formal request to the Board.

(f) CPA Exam NTS and Credit Extensions

The Board agreed that all NTS (Notice to Schedule) with expiration dates of April 1, 2020 to December 30, 2020 will be extended until December 31, 2020. The Board agreed that all credit with expiration dates from April 1, 2020 to December 30, 2020 will be extended until December 31, 2020.

(g) CPE Audit Changes

For the current year, the audit sample was divided into groups based on public accounting and non-public accounting licensees. Non-public accounting licensees and all follow-up audits (failed audit in prior 2 years) were mailed CPE audit notices on May 15. Public

accounting licensees were mailed CPE audit notices on July 22, after the current year tax deadline. Additionally, the sample size was reduced from 8% back to 5%.

(h) **New Database**

Mr. Busby informed the Board that the office would begin researching a move from Access to a new database due to changes in the exam.

9. Approval of Rule Change:

a. 30-X-4-.07 Application & Examination Fees

Dr. 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-4-.07. Mr. Blackmon seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Blackmon, Grice, and Ms. Sheppard-Harris. Mr. Kintz and Mr. Schaffers, who were attending virtually, abstained. After a break from lunch delayed the return of Mr. Garrett, Mr. Barranco requested that the Board return to the Public Meeting vote after his return.

10. Review of UAA Model Rule Proposal:

The Board was presented with proposed changes to the UAA. A brief discussion ensued but no action was taken.

11. Approval of April - May 2020 CPA Examination Grades:

The Board was presented with the AICPA Advisory Grades for the April - May 2020 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.

12. Approval of new CPA Certificates from 14069 through 14109:

Ms. Sheppard-Harris made a motion to approve new CPA Certificates No. 14069 through 14109. Dr. Grice seconded, and the motion carried unanimously.

13. Approval of Operating Calendar FY2020-2021:

Dr. Grice made a motion to approve the FY2020-2021 Operating Calendar. Ms. Sheppard-Harris seconded, and the motion carried unanimously.

14. Final Approval of Rule Changes:

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

a. 30-X-2-.01 Remove Annual Meeting & Officer Elections Required in November

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. Dr. Grice made a

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

b. 30-X-4-.01 AICPA Ethics Course Definition Change

Mr. Busby presented the final rule change to Section 30-X-4-.01 of the Board's Rules. There were no comments made regarding the proposed changes to the Board's Rules. Mr. Blackmon made a motion to adopt the final rule changes for Section 30-X-4-.01 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, Grice, Kintz, Schaffers, and Ms. Sheppard-Harris.

c. 30-X-5-.05 Amend CPE Reporting Requirements & CPE Audits/Basis for Disciplinary Action

Mr. Busby presented the final rule change to Section 30-X-5-.05 of the Board's Rules. There were no comments made regarding the proposed changes to the Board's Rules. Dr. Grice made a motion to adopt the final rule changes for Section 30-X-5-.05 of the Board's Rules. Ms. Sheppard-Harris seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Blackmon, Grice, Kintz, Schaffers, and Ms. Sheppard-Harris.

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

15. Approval of FY2021-2022 Annual Budget:

Dr. Grice made a motion to approve the FY2021-2022 Annual Budget. Mr. Blackmon seconded, and the motion carried unanimously.

16. Review Draft Letter to NASBA/AICPA on Exam Fee Increases:

Mr. Blackmon made a motion to accept as drafted the letter to NASBA/AICPA on behalf of the Board. Ms. Sheppard-Harris seconded, and the motion carried unanimously.

17. 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.

18. New Certificates by Transfer of Grades:

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

19. Peer Review Delinquencies Update December 31, 2019:

A statistical summary of Delinquent Peer Reviews as of December 31, 2019 was presented to the Board. A brief discussion ensued but no action was taken.

20. Complaints Update:

A complaints summary for FY 2009-2010 through 2019-2020 was presented to the Board. A brief discussion ensued but no action was taken.

21. 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.

22. Other Business:

(a) September 2020 Newsletter

Mr. Busby presented the September 2020 Newsletter to the Board thanking Nicole Robinson and Amy Thompson for their work on the newsletter.

(b) Recognition of outgoing Board member Steve Barranco:

Mr. Busby recognized the work that Steve Barranco has done on the Board. Mr. Busby presented Mr. Barranco with a badge in recognition of his service on the Board.

23. Adjournment of Meeting:

The next meeting of the Board is scheduled for Friday, November 20, 2020 at 10:00 a.m. at the Board office in Montgomery, AL. There being no further business to come before the Board, Dr. Grice made a motion to adjourn. Ms. Sheppard-Harris seconded, and the motion carried unanimously. The meeting adjourned at 12:45 p.m.

Respectfully Submitted:



Delbert Madison
Secretary

Approved:



Dr. Steve Grice, CPA
Chair