

**Alabama State Board of Public Accountancy
Minutes of Board Meeting
November 20, 2020**

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Friday, November 20, 2020, virtually via WebEx, at 10:00 a.m.

Board Members Present: Dr. Steve Grice, CPA
Mr. Michael Kintz, CPA
Mr. Delbert Madison
Ms. Rita Prince
Mr. Wim Schaffers, CPA
Ms. Connie Sheppard-Harris, CPA

Mr. J. Earl Blackmon, CPA, was 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; Teresa Taylor, Enforcement Coordinator; April Bird, IT Coordinator; and Nicole Robinson, CPE Administrator. Dustin Kelly McNutt, CPA and Joe Grelier, CPA were present for their individual hearing portions of the meeting.

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 Grice, CPA, Acting Chair.

3. Approval of Agenda:

Ms. Sheppard-Harris made a motion to approve the agenda as presented for the November 20, 2020 meeting. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Mses. Prince and Sheppard-Harris.

4. Election of Officers:

Mr. Schaffers nominated Dr. Grice, Chair; Ms. Sheppard-Harris, Vice Chair and Mr. Madison, Secretary. Mr. Kintz seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Mses. Prince and Sheppard-Harris. The newly elected officers acceded to their respective offices immediately.

5. Approval of Minutes:

Ms. Sheppard-Harris made a motion to approve the minutes of the September 18, 2020 meeting. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Mses. Prince and Sheppard-Harris.

6. Disciplinary Cases:

In order to accommodate Mr. McNutt in attendance, and to hear cases without consent agreements first, Cases 20CPE-22, 20CPE-09 and 20CPE-25 were presented before all other cases.

a. Case No. 20CPE-22 – Dustin Kelly McNutt, CPA, Cert. 10035:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Dustin Kelly McNutt, CPA. Mr. McNutt attended the meeting virtually and represented himself in the proceedings. At the conclusion of the hearing, Mr. Madison made a motion to go into Executive Session to deliberate evidence in a public hearing. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Mses. Prince and Sheppard-Harris. Qualified Board members excused themselves at 11:05 a.m. to deliberate with an estimated time of 10 minutes needed to discuss the matter. The Board then exited the public WebEx meeting and entered into a separate and private Microsoft Teams meeting to deliberate in Executive Session. After deliberation, at 11:29 a.m., Dr. Grice called the meeting back to order and called for a motion in the matter. Ms. Sheppard-Harris made a motion that the Board dismiss the case due to reasonable cause. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Mses. Prince and Sheppard-Harris. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

b. Case. No. 20CPE-09 – Nathaniel Lawrence Giesman, CPA, Cert. 11662:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Nathaniel Lawrence Giesman, CPA. Mr. Giesman did not attend, and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Schaffers made a motion that the Board find Mr. Nathaniel Lawrence Giesman guilty of all charges in the summons and complaint. Mr. Schaffers further moved that Mr. Giesman be fined \$700 and that Mr. Giesman complete the NASBA Center for Public Trust ethical leadership course. Ms. Sheppard-Harris seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Mses. Prince and Sheppard-Harris. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

c. Case No. 20CPE-25 – J. Gail Newton, Permit N004:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. J. Gail Newton. Ms. Newton did not attend, and the hearing was

conducted in her absence. At the conclusion of the hearing, Mr. Schaffers made a motion that the Board find Ms. J. Gail Newton guilty of all charges in the summons and complaint. Mr. Schaffers further moved that Ms. Newton be fined \$600 and that Ms. Newton complete the NASBA Center for Public Trust ethical leadership course within 45 days of acceptance of the agreement. Ms. Sheppard-Harris seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Ms. Prince and 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. Case No. 20-1 – Carl E. Fallin, CPA, Cert 2456:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Carl E. Fallin, CPA. Mr. Busby presented a consent agreement for Mr. Carl E. Fallin in which Mr. Fallin waived his right to a formal hearing. Mr. Fallin did not attend the proceedings and the proceedings were conducted in his absence. The consent order included Mr. Fallin's agreement to a censure, payment of an administrative fine in the amount of \$500, and completion of the NASBA Center for the Public Trust Ethical Leadership Course within 45 days of acceptance of the agreement. Mr. Madison made a motion that the Board accept the consent agreement as presented. Mr. Schaffers seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Ms. Prince and Sheppard-Harris. The Board's Consent Agreement is attached and becomes a part of these minutes.

e. Case No. 20-15 – Carolyn Yates Lott, CPA Cert 4956:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Carolyn Yates Lott, CPA. Mr. Busby presented a consent agreement for Ms. Lott in which Ms. Lott waived her right to a formal hearing. Ms. Lott did not attend the proceedings and the proceedings were conducted in her absence. The consent order included Ms. Lott's agreement to a censure, payment of an administrative fine in the amount of \$10,000, completion of the NASBA Center for the Public Trust Ethical Leadership Course within 30 days of acceptance of the agreement, completion of the AICPA course "Preparation, Compilation and Review Engagement Guide" within 30 days of acceptance of the agreement, and agreement to enter the Peer Review Program. Additionally, the consent agreement included Ms. Lott's agreement to appear before the Board if a report of Pass with Deficiencies or Fail on the Peer Review Report. Mr. Schaffers 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. Grice, Madison, Schaffers, and Ms. Prince and Sheppard-Harris. Mr. Kintz recused. The Board's Consent Agreement is attached and becomes a part of these minutes.

f. Case No. 20-21 – Connie Jo Phillips, CPA Cert 9369:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Connie Jo Phillips, CPA. Mr. Busby presented a consent agreement for Ms. Connie Jo Phillips in which Ms. Phillips waived her right to a formal hearing.

Ms. Phillips did not attend the proceedings and the proceedings were conducted in her absence. The consent order included Ms. Phillips' agreement to a censure, payment of an administrative fine in the amount of \$3,000, completion of the NASBA Center for the Public Trust Ethical Leadership Course within 60 days of acceptance of the agreement, and completion of the AICPA course "Preparation, Compilation and Review Engagement Guide" within 60 days of acceptance of the agreement. Additionally, the consent agreement requires that Ms. Phillips not issue any reports subject to Peer Review without receiving express written consent from the Board. Mr. Madison made a motion that the Board accept the consent agreement as presented. Ms. Prince seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Madison, Schaffers, and Ms. Prince and Sheppard-Harris. Mr. Kintz recused. The Board's Consent Agreement is attached and becomes a part of these minutes.

g. Case No. 20CPE-1 – Pamela Ann Fisher, CPA Cert 8080:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Pamela Ann Fisher, CPA. Mr. Busby presented a consent agreement for Ms. Pamela Ann Fisher in which Ms. Fisher waived her right to a formal hearing. Ms. Fisher did not attend the proceedings and the proceedings were conducted in her absence. The consent order included Ms. Fisher's agreement to a censure, payment of an administrative fine in the amount of \$1,500, and completion of the NASBA Center for the Public Trust Ethical Leadership Course within 45 days of acceptance of the agreement. Mr. Madison made a motion that the Board accept the consent agreement as presented. Mr. Schaffers seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Ms. Prince and Sheppard-Harris. The Board's Consent Agreement is attached and becomes a part of these minutes.

h. Case No. 20CPE-2 – John Stephen Gordon, CPA Cert 5194:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. John Stephen Gordon, CPA. Mr. Busby presented a consent agreement for Mr. John Stephen Gordon in which Mr. Gordon waived his right to a formal hearing. Mr. Gordon did not attend the proceedings and the proceedings were conducted in his absence. The consent order included Mr. Gordon's agreement to a censure, payment of an administrative fine in the amount of \$1,100, and completion of the NASBA Center for the Public Trust Ethical Leadership Course within 45 days of acceptance of the agreement. Mr. Schaffers 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. Grice, Kintz, Madison, Schaffers, and Ms. Prince and Sheppard-Harris. The Board's Consent Agreement is attached and becomes a part of these minutes.

i. Case No. 20CPE-5 – Louis Neal Anderson, CPA Cert 11976:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Louis Neal Anderson, CPA. Mr. Busby presented a consent agreement for Mr. Louis Neal Anderson in which Mr. Anderson waived his right to a formal hearing. Mr. Anderson did not attend the proceedings and the proceedings were conducted in

his absence. The consent order included Mr. Anderson's agreement to payment of an administrative fine in the amount of \$1,050 and completion of the NASBA Center for the Public Trust Ethical Leadership Course within 45 days of acceptance of the agreement. Mr. Madison 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. Grice, Kintz, Madison, Schaffers, and Ms. Prince and Sheppard-Harris. The Board's Consent Agreement is attached and becomes a part of these minutes.

j. Case No. 20CPE-6 – Edward H. Blankenship, CPA Cert 4226:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Edward H. Blankenship, CPA. Mr. Busby presented a consent agreement for Mr. Edward H. Blankenship in which Mr. Blankenship waived his right to a formal hearing. Mr. Blankenship did not attend the proceedings and the proceedings were conducted in his absence. The consent order included Mr. Blankenship's agreement to payment of an administrative fine in the amount of \$2,000 and completion of the NASBA Center for the Public Trust Ethical Leadership Course within 45 days of acceptance of the agreement. Mr. Madison 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. Grice, Kintz, Madison, Schaffers, and Ms. Prince and Sheppard-Harris. The Board's Consent Agreement is attached and becomes a part of these minutes.

k. Case No. 20CPE-7 – Angela L. Cashion, CPA Cert 7512:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Angela L. Cashion, CPA. Mr. Busby presented a consent agreement for Ms. Angela L. Cashion in which Ms. Cashion waived her right to a formal hearing. Ms. Cashion did not attend the proceedings and the proceedings were conducted in her absence. The consent order included Ms. Cashion's agreement to payment of an administrative fine in the amount of \$1,300 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. Schaffers seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Ms. Prince and Sheppard-Harris. The Board's Consent Agreement is attached and becomes a part of these minutes.

l. Case No. 20CPE-8 – Kevin Robert Elliott, CPA Cert 9597:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Kevin Robert Elliott, CPA. Mr. Busby presented a consent agreement for Mr. Kevin Robert Elliott in which Mr. Elliott waived his right to a formal hearing. Mr. Elliott did not attend the proceedings and the proceedings were conducted in his absence. The consent order included Mr. Elliott's agreement to payment of an administrative fine in the amount of \$1,250 and completion of the NASBA Center for the Public Trust Ethical Leadership Course within 45 days of acceptance of the agreement. Mr. Schaffers 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. Grice, Kintz, Madison, Schaffers, and Ms. Prince and Sheppard-Harris. The Board's Consent Agreement is attached and becomes a part of these minutes.

m. Case No. 20CPE-10 – Tyler Ross Higginbotham, CPA Cert 10860:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Tyler Ross Higginbotham, CPA. Mr. Busby presented a consent agreement for Mr. Tyler Ross Higginbotham in which Mr. Higginbotham waived his right to a formal hearing. Mr. Higginbotham did not attend the proceedings and the proceedings were conducted in his absence. The consent order included Mr. Higginbotham's agreement to payment of an administrative fine in the amount of \$700 and completion of the NASBA Center for the Public Trust Ethical Leadership Course within 45 days of acceptance of the agreement. Mr. Madison made a motion that the Board accept the consent agreement as presented. Ms. Prince seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Ms. Prince and Sheppard-Harris. The Board's Consent Agreement is attached and becomes a part of these minutes.

n. Case No. 20CPE-11 – Christopher Williams Knight, CPA Cert 12690:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Christopher Williams Knight, CPA. Mr. Busby presented a consent agreement for Mr. Christopher Williams Knight in which Mr. Knight waived his right to a formal hearing. Mr. Knight did not attend the proceedings and the proceedings were conducted in his absence. The consent order included Mr. Knight's agreement to payment of an administrative fine in the amount of \$1,450 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. Madison seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Ms. Prince and Sheppard-Harris. The Board's Consent Agreement is attached and becomes a part of these minutes.

o. Case No. 20CPE-12 – Charlotte Salors Lowery, CPA Cert 9920:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Charlotte Salors Lowery, CPA. Mr. Busby presented a consent agreement for Ms. Charlotte Salors Lowery in which Ms. Lowery waived her right to a formal hearing. Ms. Lowery did not attend the proceedings and the proceedings were conducted in her absence. The consent order included Ms. Lowery's agreement to payment of an administrative fine in the amount of \$700 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. Schaffers seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Ms. Prince and Sheppard-Harris. The Board's Consent Agreement is attached and becomes a part of these minutes.

p. Case No. 20CPE-13 – Terri Noe McPherson, CPA Cert 9637:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Terri Noe McPherson, CPA. Mr. Busby presented a consent agreement for Ms. Terri Noe McPherson in which Ms. McPherson waived her right to a formal hearing. Ms. McPherson did not attend the proceedings and the proceedings were conducted in her absence. The consent order included Ms. McPherson's agreement to payment of an administrative fine in the amount of \$1,100 and completion of the NASBA Center for the Public Trust Ethical Leadership Course within 45 days of acceptance of the agreement. Mr. Schaffers 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. Grice, Kintz, Madison, Schaffers, and Ms. Prince and Sheppard-Harris. The Board's Consent Agreement is attached and becomes a part of these minutes.

q. Case No. 20CPE-14 – Victor A. Merkel, CPA Cert 5736:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Victor A. Merkel, CPA. Mr. Busby presented a consent agreement for Mr. Victor A. Merkel in which Mr. Merkel waived his right to a formal hearing. Mr. Merkel did not attend the proceedings and the proceedings were conducted in his absence. The consent order included Mr. Merkel's agreement to payment of an administrative fine in the amount of \$650 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. Madison seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Ms. Prince and Sheppard-Harris. The Board's Consent Agreement is attached and becomes a part of these minutes.

r. Case No. 20CPE-15 – Sheila Dean Rosenbohm, CPA Cert 12581-R:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Sheila Dean Rosenbohm, CPA. Mr. Busby presented a consent agreement for Ms. Sheila Dean Rosenbohm in which Ms. Rosenbohm waived her right to a formal hearing. Ms. Rosenbohm did not attend the proceedings and the proceedings were conducted in her absence. The consent order included Ms. Rosenbohm's agreement to payment of an administrative fine in the amount of \$800 and completion of the NASBA Center for the Public Trust Ethical Leadership Course within 45 days of acceptance of the agreement. Mr. Schaffers 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. Grice, Kintz, Madison, Schaffers, and Ms. Prince and Sheppard-Harris. The Board's Consent Agreement is attached and becomes a part of these minutes.

s. Case No. 20CPE-16 – Benjamin Jacob Starkie, CPA Cert 11162:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Benjamin Jacob Starkie, CPA. Mr. Busby presented a consent

agreement for Mr. Benjamin Jacob Starkie in which Mr. Starkie waived his right to a formal hearing. Mr. Starkie did not attend the proceedings and the proceedings were conducted in his absence. The consent order included Mr. Starkie's agreement to payment of an administrative fine in the amount of \$1,150 and completion of the NASBA Center for the Public Trust Ethical Leadership Course within 45 days of acceptance of the agreement. Mr. Madison made a motion that the Board accept the consent agreement as presented. Mr. Schaffers seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Ms. Prince and Sheppard-Harris. The Board's Consent Agreement is attached and becomes a part of these minutes.

t. Case No. 20CPE-17 – Victoria Reagan Wiggins, CPA Cert 7049:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Victoria Reagan Wiggins, CPA. Mr. Busby presented a consent agreement for Ms. Victoria Reagan Wiggins in which Ms. Wiggins waived her right to a formal hearing. Ms. Wiggins did not attend the proceedings and the proceedings were conducted in her absence. The consent order included Ms. Wiggins' agreement to payment of an administrative fine in the amount of \$3,000 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. Madison seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Ms. Prince and Sheppard-Harris. The Board's Consent Agreement is attached and becomes a part of these minutes.

u. Case No. 20CPE-18 – Terry Wayne Brock, CPA Cert 7150-R:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Terry Wayne Brock, CPA. Mr. Busby presented a consent agreement for Mr. Terry Wayne Brock in which Mr. Brock waived his right to a formal hearing. Mr. Brock did not attend the proceedings and the proceedings were conducted in his absence. The consent order included Mr. Brock's agreement to payment of an administrative fine in the amount of \$900 and completion of the NASBA Center for the Public Trust Ethical Leadership Course within 45 days of acceptance of the agreement. Mr. Schaffers 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. Grice, Kintz, Madison, Schaffers, and Ms. Prince and Sheppard-Harris. The Board's Consent Agreement is attached and becomes a part of these minutes.

v. Case No. 20CPE-19 – Steven R. Davis, CPA Cert 2580:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Steven R. Davis, CPA. Mr. Busby presented a consent agreement for Mr. Steven R. Davis in which Mr. Davis waived his right to a formal hearing. Mr. Davis did not attend the proceedings and the proceedings were conducted in his absence. The consent order included Mr. Davis' agreement to payment of an administrative fine in the amount of \$1,300 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. Madison seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Ms. Prince and Sheppard-Harris. The Board's Consent Agreement is attached and becomes a part of these minutes.

w. Case No. 20CPE-20 – Carolyn Yates Lott, CPA Cert 4956:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Carolyn Yates Lott, CPA. Mr. Busby presented a consent agreement for Ms. Carolyn Yates Lott in which Ms. Lott waived her right to a formal hearing. Ms. Lott did not attend the proceedings and the proceedings were conducted in her absence. The consent order included Ms. Lott's agreement to payment of an administrative fine in the amount of \$1,300 and completion of the NASBA Center for the Public Trust Ethical Leadership Course within 45 days of acceptance of the agreement. Ms. Lott's consent agreement also required that Ms. Lott not be granted any CPE extensions beyond the fiscal year 2020. Mr. Madison made a motion that the Board accept the consent agreement as presented. Mr. Schaffers seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Ms. Prince and Sheppard-Harris. The Board's Consent Agreement is attached and becomes a part of these minutes.

x. Case No. 20CPE-23 – Michael Joseph Mitchem, CPA Cert 10035:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Michael Joseph Mitchem, CPA. Mr. Busby presented a consent agreement for Mr. Michael Joseph Mitchem in which Mr. Mitchem waived his right to a formal hearing. Mr. Mitchem did not attend the proceedings and the proceedings were conducted in his absence. The consent order included Mr. Mitchem's agreement to payment of an administrative fine in the amount of \$2,500 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. Madison seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Ms. Prince and Sheppard-Harris. The Board's Consent Agreement is attached and becomes a part of these minutes.

y. Case No. 20CPE-24 – Lisa Mays Moates, CPA Cert 10102:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Lisa Mays Moates, CPA. Mr. Busby presented a consent agreement for Ms. Lisa Mays Moates in which Ms. Moates waived her right to a formal hearing. Ms. Moates did not attend the proceedings and the proceedings were conducted in her absence. The consent order included Ms. Moates' agreement to payment of an administrative fine in the amount of \$700 and completion of the NASBA Center for the Public Trust Ethical Leadership Course within 45 days of acceptance of the agreement. Mr. Schaffers 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. Grice, Kintz, Madison,

Schaffers, and Ms. Prince and Sheppard-Harris. The Board's Consent Agreement is attached and becomes a part of these minutes.

z. Case No. 20CPE-26 – Van Walter O'Connor, CPA Cert 11719-R:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Van Walter O'Connor, CPA. Mr. Busby presented a consent agreement for Mr. Van Walter O'Connor in which Mr. O'Connor waived his right to a formal hearing. Mr. O'Connor did not attend the proceedings and the proceedings were conducted in his absence. The consent order included Mr. O'Connor's agreement to payment of an administrative fine in the amount of \$900 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. Madison seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Ms. Prince and Sheppard-Harris. The Board's Consent Agreement is attached and becomes a part of these minutes.

7. Request for Rehearing: Joe Grelier:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the re-hearing request for Mr. Joe Grelier, CPA. Mr. Busby presented Mr. Grelier's reasoning for needing the re-hearing of his case that was conducted on September 18, 2020. Mr. Grelier attended the proceedings and represented himself. After a brief discussion, Ms. Sheppard-Harris made a motion to re-hear Mr. Grelier's case. Mr. Madison seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Ms. Prince and Sheppard-Harris. After discussion, Mr. Busby agreed to withdraw the complaint against Mr. Grelier. After discussion Ms. Sheppard-Harris made a motion to waive all of the late filing fees for Mr. Grelier for the year ending September 30, 2019. Mr. Kintz seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Ms. Prince and Sheppard-Harris. The transcript of these proceedings is attached and become a part of these minutes.

8. Requests for Reinstatement:

a. Steven Lance Nobles, Jr, CPA Certificate No. 12179:

Mr. Busby presented a letter from Steven Lance Nobles Jr, CPA Certificate No. 12179, requesting reinstatement to active status after voluntary surrender. 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. Nobles did not attend the hearing and it was conducted in his absence. Mr. Nobles' written request included the required assertion on felonies, a completed 2020-2021 personal registration form with accompanying CPE certificates, and payment in the amount of \$200. The payment comprised the \$100 reinstatement fee and the \$100 personal registration fee for the fiscal year 2020-2021. After discussion, Mr. Madison made a motion to reinstate Mr. Nobles' CPA Certificate No. 12179

to active status. Mr. Kintz seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Ms. Prince and Sheppard-Harris.

b. Tyler Wayne Crawford, CPA Certificate No. 11948:

Mr. Busby presented a letter from Tyler Wayne Crawford, CPA Certificate No. 11948, requesting reinstatement to inactive 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. Crawford did not attend the hearing and it was conducted in his absence. Mr. Crawford's written request included the required assertion on felonies, a completed 2020-2021 personal registration form, completion of the NASBA CPT Ethics Training course, and payment in the amount of \$2,700. The payment comprised the \$100 reinstatement fee, \$2,000 administrative fine, \$500 late renewal penalty for fiscal years 2019-2020, and \$100 registration fees for fiscal years 2019-2020 through 2020-2021. After discussion, Mr. Madison made a motion to reinstate Mr. Crawford's CPA Certificate No. 11948 to inactive status. Ms. Sheppard-Harris seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Ms. Prince and Sheppard-Harris.

c. Denise Albina Gonzalez CPA Certificate No. 12139:

Mr. Busby presented a letter from Denise Albina Gonzalez, CPA Certificate No. 12139, requesting reinstatement to inactive status. Her 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. Ms. Gonzalez did not attend the hearing and it was conducted in her absence. Ms. Gonzalez's written request included the required assertion on felonies, a completed 2020-2021 personal registration form, completion of the NASBA CPT Ethics Training course, and payment in the amount of \$2,700. The payment comprised the \$100 reinstatement fee, \$2,000 administrative fine, \$500 late renewal penalty for fiscal years 2019-2020, and \$100 registration fees for fiscal years 2019-2020 through 2020-2021. After discussion, Mr. Madison made a motion to reinstate Ms. Gonzalez's CPA Certificate No. 12139 to inactive status. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Ms. Prince and Sheppard-Harris.

d. Christopher Edward Zarzaur CPA Certificate No. 8575:

Mr. Busby presented a letter from Christopher Edward Zarzaur, CPA Certificate No. 8575, requesting reinstatement to inactive 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. Zarzaur did not attend the hearing and it was conducted in his absence. Mr. Zarzaur's written request included the required assertion on felonies, a completed 2020-2021 personal registration form, completion of the NASBA CPT Ethics Training course, and payment in the amount of \$2,700. The payment comprised the \$100 reinstatement fee, \$2,000 administrative fine, \$500 late renewal penalty for fiscal years 2019-2020, and \$100 registration fees for fiscal years 2019-2020 through 2020-2021. After discussion, Mr. Madison made a motion to reinstate Mr. Zarzaur's CPA Certificate No. 8575

to inactive status. Ms. Sheppard-Harris seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Mses. Prince and Sheppard-Harris.

e. Caroline Soltys Lenderman CPA Certificate No. 10609-R :

Mr. Busby presented a letter from Caroline Soltys Lenderman CPA Certificate No. 10609-R, requesting reinstatement to active status after voluntary surrender. Her 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. Ms. Lenderman did not attend the hearing and it was conducted in her absence. Ms. Lenderman's written request included the required assertion on felonies, a completed 2020-2021 personal registration form with accompanying CPE certificates, documentation of citizenship, and payment in the amount of \$200. The payment comprised the \$100 reinstatement fee and the \$100 personal registration fee for the fiscal year 2020-2021. After discussion, Mr. Madison made a motion to reinstate Ms. Lenderman's CPA Certificate No. 10609-R to active status. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Mses. Prince and Sheppard-Harris.

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

(a) Professional/Regulatory Issues to Watch

Mr. Busby discussed NOCLAR, Staff Augmentation, and Succession Planning as professional and regulatory issues that he is following.

(b) Board/Staff Issues to Watch/Solve

Mr. Busby discussed how the Board staff was working to provide more transparency in information by placing minutes, agendas, etc. on the Board's website. Mr. Busby also discussed the plan to move to a new database and an ongoing staff initiative of finding problems to solve in the office.

Items Pertaining to COVID-19

(c) 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.

(d) 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.

(e) 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%.

10. Approval of Rule Changes:

a. 30-X-2-.12 Directory of Licensees

Ms. Sheppard-Harris 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-2-.12. Mr. Madison seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Mses. Prince and Sheppard-Harris.

b. 30-X-5-.02 CPE Hours Requirement from Initial Licensure

Ms. Sheppard-Harris 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-.02. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Mses. Prince and Sheppard-Harris.

11. Final Approval of Rule Change:

Dr. Grice opened the meeting to a public hearing to discuss the final approval of rule changes

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

Mr. Busby presented the final rule change to Section 30-X-4-.07 of the Board's Rules. There were no comments made regarding the proposed changes to the Board's Rules. Ms. Prince made a motion to adopt the final rule changes for Section 30-X-4-.07 of the Board's Rules. Mr. Kintz seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, and Mses. Prince and Sheppard-Harris.

Dr. Grice ended the public hearing portion of the meeting.

12. NASBA Annual Meeting Recap

Mr. Busby discussed topics discussed at the NASBA Annual meeting and the Board agreed that they had concerns regarding remote testing. Mr. Schaffers made a motion that Mr. Busby draft a letter on behalf of the Board addressing these concerns and stating that the Board would not agree to accept remote testing or scores for reciprocity for remote testing due to insufficient data. Ms. Sheppard-Harris seconded and the motion carried unanimously.

13. Approval of new CPA Certificates from 14110 through 14187:

Mr. Madison made a motion to approve new CPA Certificates No. 14110 through 14187. Mr. Kintz seconded and the motion carried unanimously.

14. Approval of July-Aug-Sept 2020 CPA Examination Grades:

The Board was presented with the AICPA Advisory Grades for the July - September 2020 Uniform CPA Examination. After review, Mr. Schaffers made a motion to approve the grades as released to candidates. Mr. Kintz 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. 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.

17. 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.

18. 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.

19. Other Business:

(a) NASBA Committee Assignments

Mr. Busby acknowledged the following NASBA Committee assignments for 2020-2021:

Delbert Madison – Strategic Planning Committee & Diversity Committee

Steve Grice – NASBA Education Committee (2019/2020)

- CPA Evolution Education Advisory Group (2020)
- AICPA/NASBA Model Internship Task Force (CPA Evolution) (2020)

Steve Grice – AICPA Board of Examiners (BOE) (2020-Present)

- CPA Evolution Practice Analysis Sponsor Group (2020)

Earl Blackmon – CPE Committee

Boyd Busby – Executive Director Committee & CPA Evolution Task Force - Transition

(b) Bill Garrett joining Board Staff

Mr. Busby informed the Board that Bill Garrett was retiring from the Attorney General's office and would be filling the Board position of Staff Attorney in January.

20. Adjournment of Meeting:

The next meeting of the Board is scheduled for Friday, January 22, 2021 at 10:00 a.m. held virtually. There being no further business to come before the Board, Ms. Prince made a motion to adjourn. Mr. Schaffers seconded and the motion carried unanimously. The meeting adjourned at 2:59 p.m.

Respectfully Submitted:



Delbert Madison
Secretary

Approved:



Steve Grice, CPA
Chair