

**Alabama State Board of Public Accountancy
Minutes of Board Meeting
January 22, 2021**

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Friday, January 22, 2021, virtually via Microsoft Teams, at 10:00 a.m.

Board Members Present: Dr. Steve Grice, CPA
Mr. J. Earl Blackmon, CPA
Mr. Michael Kintz, CPA
Mr. Delbert Madison
Ms. Rita Prince
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; Teresa Taylor, Enforcement Coordinator; April Bird, IT Coordinator; and Nicole Robinson, CPE Administrator. Ms. Colleen Conrad, Executive Vice President and COO of NASBA was present for her presentation portion 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 Dr. Steve Grice, CPA, Chair.

3. Approval of Agenda:

Mr. Madison made a motion to approve the agenda as presented for the January 22, 2021 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. Mr. Blackmon was having technical difficulties and did not vote.

4. Approval of Minutes:

Ms. Sheppard-Harris made a motion to approve the minutes of 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. Mr. Blackmon was having technical difficulties and did not vote.

5. NASBA Presentation on Remote Testing

Ms. Colleen Conrad, Executive Vice-President and COO of NASBA, presented information on NASBA's plans for piloting remote testing of the CPA Exam. Ms. Conrad asked that the Board consider acceptance of exam scores earned during a pilot and that the Board consider participating in the pilot of the exam. After a brief discussion, the Board agreed to wait so that they could all read through the white paper draft from NASBA and revisit this matter at a later time.

6. Disciplinary Case:

a. Case No. 20CPE-4 – Thomas Wayne Tankesley, CPA, Cert. 8962-R:

Mr. Busby presented a consent agreement for Mr. Thomas Wayne Tankesley, CPA, in which Mr. Tankesley waived his right to a formal hearing. Mr. Tankesley did not attend the proceedings and the proceedings were conducted in his absence. The consent order included Mr. Tankesley's agreement to a censure, payment of an administrative fine in the amount of \$1,800, and completion of the NASBA Center for the Public Trust Ethical Leadership Course within 45 days of acceptance of the agreement. Mr. Blackmon 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. Blackmon, Grice, Kintz, Madison, Schaffers, and Mses. Prince and Sheppard-Harris. The Board's Consent Agreement is attached and becomes a part of these minutes.

7. Requests for Reinstatement:

a. Kenneth Tobias, Jr., Certificate No. 7780:

Mr. Busby presented a letter from Kenneth Tobias, Jr., CPA Certificate No. 7780, 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. Tobias did not attend the hearing and it was conducted in his absence. Mr. Tobias' 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 \$3,350. The payment comprised the \$100 reinstatement fee, \$2,000 administrative fine, \$1,100 late renewal penalties for fiscal years 2018-2019 through 2020-2021, and \$150 registration fees for fiscal years 2018-2019 through 2020-2021. After discussion, Mr. Schaffers made a motion to reinstate Mr. Tobias' CPA Certificate No. 7780 to inactive status. Ms. Sheppard-Harris seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, Madison, Schaffers, and Mses. Prince and Sheppard-Harris.

b. Gavin Glen McKinney, CPA Certificate No. 12684-R:

Mr. Busby presented a letter from Gavin Glen McKinney CPA Certificate No. 12684-R, 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. McKinney did not attend the hearing and it was conducted in his absence. Mr. McKinney's written request included the required assertion on felonies, a completed 2020-2021 personal registration form, and payment in the amount of \$3,000. The payment comprised the \$100 reinstatement fee, \$2,600 late renewal penalties for fiscal years 2015-2016 through 2020-2021, and \$300 registration fees for fiscal years 2015-2016 through 2020-2021. Mr. McKinney had previously paid the \$2,000 administrative fine in his case. After discussion, Ms. Sheppard-Harris made a motion to reinstate Mr. McKinney's CPA Certificate No. 12684-R to inactive status. Ms. Prince seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, Madison, Schaffers, and Mses. Prince and Sheppard-Harris.

8. Approval of Waiver of Exam, Reciprocal and Transfer of Grades Application Fees

Mr. Schaffers made a motion that the Board waive all application fees for the CPA Exam, Reciprocal Certificates, and Transfer of Grades effective February 16, 2021 until December 31, 2021. Mr. Blackmon seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, Madison, Schaffers, and Mses. Prince and Sheppard-Harris. The Board agreed to review the possibility of a waiver or reduction of this fee annually.

9. Approval of new CPA Certificates from 14188 through 14212-R:

Ms. Sheppard-Harris made a motion to approve new CPA Certificates No. 14188 through 14212-R. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, Madison, Schaffers, and Mses. Prince and Sheppard-Harris.

10. Analysis of Current Year Annual Registration:

An analysis of the current year's annual registration was presented to the Board. A brief discussion ensued but no action was taken.

11. Analysis of Current Year CPE Extensions:

An analysis of the current year's CPE extensions was presented to the Board. A brief discussion ensued but no action was taken.

12. 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.

13. 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.

14. 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.

Items Pertaining to COVID-19

(b) 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.

(c) 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.

15. Other Business:

No additional business was presented to the Board.

16. Adjournment of Meeting:

The next meeting of the Board is scheduled for Friday, May 14, 2021 at 10:00 a.m. held virtually. There being no further business to come before the Board, Mr. Madison made a motion to adjourn. Mr. Kintz seconded and the motion carried unanimously. The meeting adjourned at 11:45 a.m.

Respectfully Submitted:



Delbert Madison
Secretary

Approved:



Steve Grice, CPA
Chair