

Alabama State Board of Public Accountancy
Minutes of Board Meeting
November 16, 2021

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Thursday, November 16, 2021, in the Board office, located in Montgomery, Alabama at 10:00 a.m.

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

Mr. Michael Kintz, 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, General Counsel; Kathy Brown, Governmental Hearing Officer; Amy Thompson, Chief of Staff; Teresa Taylor, Enforcement Coordinator; and Jeannine Birmingham, President and CEO of the ASCPA. Mr. Alexander G. Walton, Jr. was present for his hearing.

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 Ms. Connie Sheppard-Harris, CPA, Chair.

3. Approval of Agenda:

Dr. Grice made a motion to approve the agenda as presented for the November 16, 2021 meeting. Mr. Madison seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Madison, Schaffers and Mses. Prince and Sheppard-Harris.

4. Approval of Minutes:

Dr. Grice made a motion to approve the minutes of the September 16, 2021 meeting. Mr. Blackmon seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Madison, Schaffers and Mses. Prince and Sheppard-Harris.

5. Disciplinary Hearings:

a. Case No. 21-13 – Alexander G. Walton, Jr., Cert. 2288:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Alexander G. Walton, Jr. Mr. Walton attended the meeting 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. Madison 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. Blackmon abstained. All other individuals in attendance excused themselves at 10:41 a.m. and qualified Board members met in executive session to deliberate with an estimated time of 10 minutes needed to discuss the matter. After deliberation, at 10:56 a.m., Ms. Sheppard-Harris called the meeting back to order and called for a motion in the matter. Mr. Madison made a motion that the Board find Mr. Walton not guilty of the charges made in the summons and compliant. Dr. Grice 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. Blackmon abstained. The Board's Orders, Summons and Complaints, and the transcript of the hearing are attached and become a part of these minutes.

b. Case No. 22PR-1 – Lawrence Paul Landry, III, Cert. 2565:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Lawrence Paul Landry, III. Mr. Landry did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Dr. Grice made a motion that the Board find Mr. Landry guilty of all charges made in the summons and compliant, that Mr. Landry's certificate be revoked, and that Mr. Landry be fined \$1,000 per count for a total of \$2,000. Dr. Grice further moved that the revoked certificate be returned to the Board office within 30 days. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Madison, Schaffers, and Ms. Prince and Sheppard-Harris. The Board's Orders, Summons and Complaints, and the transcript of the hearing are attached and become a part of these minutes.

c. Case No. 21-9 – Elizabeth R. Sumner, Cert. 4952:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Elizabeth R. Sumner. Ms. Sumner did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Mr. Madison made a motion to go into Executive Session to deliberate evidence in a public hearing. Dr. Grice seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Madison, and Ms. Prince and Sheppard-Harris. Mr. Schaffers abstained. All other individuals in attendance excused themselves at 11:20 a.m. and qualified Board members met in executive session to deliberate with an estimated time of 5 minutes needed to discuss the matter. After deliberation, at 11:26 a.m., Ms. Sheppard-Harris called the meeting back to order and called for a motion in the matter. Dr. Grice made a motion that the Board find Ms. Sumner guilty of all charges made in the summons and compliant, that Ms. Sumner's certificate be revoked, and that Ms. Sumner be fined \$4,000 per count for a total of \$8,000. Dr. Grice further

moved that the revoked certificate be returned to the Board office within 30 days. Dr. Grice also moved that the \$8,000 fine would be waived if Ms. Sumner returned all requested records to the Dunns satisfaction with 30 days. Mr. Madison seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Madison, and Mses. Prince and Sheppard-Harris. Mr. Schaffers abstained. The Board's Orders, Summons and Complaints, and the transcript of the hearing are attached and become a part of these minutes.

6. Requests for Reinstatement:

a. Hailey Adams, Certificate No. 13942-R:

Mr. Busby presented a letter from Hailey Adams, CPA Certificate No. 13942-R, requesting reinstatement to active status. Her reinstatement request included all the completed forms and fees that the Board had decided would be necessary to gain favorable consideration for reinstatement, including her marriage certificate changing her name from Hailey Brienne Payne to Hailey Adams. Ms. Adams did not attend the hearing and it was conducted in her absence. Ms. Adams' written request included the required assertion on felonies, a completed 2021-2022 personal registration form, evidence of completion of required catch-up CPE, evidence of completion of the NASBA CPT Ethics Training course, and payment in the amount of \$1,300. The payment comprised the \$100 reinstatement fee, \$500 administrative fine, \$500 late renewal penalty for the fiscal year 2020-2021, and \$200 registration fees for the fiscal years 2020-2021 and 2021-2022. After discussion, Dr. Grice made a motion to reinstate Ms. Adams' CPA Certificate No. 13942-R to active status. Ms. Prince seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Madison, Schaffers, and Mses. Prince and Sheppard-Harris.

b. Patrick B. Trammell, Certificate No. 5014:

Mr. Busby presented a letter from Patrick B. Trammell, CPA Certificate No. 5014, requesting reinstatement to inactive status. His reinstatement request included all the completed forms and fees that the Board had decided would be necessary to gain favorable consideration for reinstatement. Mr. Trammell did not attend the hearing and it was conducted in his absence. Mr. Trammell's written request included the required assertion on felonies, a completed 2021-2022 personal registration form, evidence of 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 the fiscal year 2019-2020, and \$100 registration fees for the fiscal years 2019-2020 and 2021-2022. After discussion, Mr. Schaffers made a motion to reinstate Mr. Trammell's CPA Certificate No. 5014 to inactive status. Mr. Madison seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Madison, Schaffers, and Mses. Prince and Sheppard-Harris.

c. Tyra Johnson-Pirtle, Certificate No. 7007:

Mr. Busby presented a letter from Tyra Johnson-Pirtle, CPA Certificate No. 7007, requesting reinstatement to inactive status. Her reinstatement request included all the completed forms and fees that the Board had decided would be necessary to gain favorable consideration for

reinstatement. Ms. Johnson-Pirtle did not attend the hearing and it was conducted in her absence. Ms. Johnson-Pirtle's written request included the required assertion on felonies, a completed 2021-2022 personal registration form, evidence of 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 the fiscal year 2019-2020, and \$100 registration fees for the fiscal years 2019-2020 and 2021-2022. After discussion, Mr. Schaffers made a motion to reinstate Ms. Johnson-Pirtle's CPA Certificate No. 7007 to inactive status. Mr. Madison seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Madison, Schaffers, and Mses. Prince and Sheppard-Harris.

7. Approval of Rule Changes:

a. 30-X-4-.02 Qualifications of Candidates For Certified Public Accountant Examination

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

b. 30-X-4-.04 Passing Grade, Conditioned Subjects, Reexamination, Reapplication

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

8. NASBA Annual Meeting Recap:

Mr. Busby presented information to the Board that was discussed at the NASBA Annual Meeting. A brief discussion ensued but no action was taken.

9. Approval of new CPA Certificates from 14382 through 14447:

Dr. Grice made a motion to approve new CPA Certificates No. 14382 through 14447. Mr. Schaffers seconded and the motion carried unanimously.

10. Approval of July – August - September 2021 CPA Examination Grades:

The Board was presented with the AICPA Advisory Grades for the April through September 2021 Uniform CPA Examination. After review, Dr. Grice made a motion to approve the grades as released to candidates. Mr. Madison seconded and the motion carried unanimously.

11. Discussion of CPE Audit:

A statistical summary of the CPE Audit failure rates and action taken 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 2021-2022 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) Examiner of Public Accounts:

Mr. Busby informed the Board that the Legal Compliance Review for the period October 1, 2019 through September 30, 2021 is underway.

(b) New Database

Mr. Busby informed the Board that the Board staff along with OIT were working to develop a new licensee database.

(c) Subpoena Received

Mr. Busby informed the Board that the Board had received a Civil Subpoena for records for a complaint case where the investigative committee ruled no probable cause. Mr. Busby informed the Board that Board Attorney Bill Garrett had drafted a motion to quash and filed it with the court on September 9, 2021. On October 1, 2021 Mr. Garrett argued the motion to quash and the motion was granted.

(d) Communication on Licensing Portability

Mr. Busby informed the Board that the Board of discussions between the Montgomery Chamber of Commerce regarding military spouse license portability and the strides that the Board had taken to make license portability a priority.

(e) Bulk Renewals for Firms

Mr. Busby informed the Board that the Board staff along with Alabama Interactive had developed a way for online renewals to be processed in Bulk with firm payment to reduce the number of paper registration forms.

15. Other Business:

a. NASBA Committee Assignments

Mr. Busby presented the 2021-2022 NASBA Committee Assignments to the Board. Mr. Madison is serving on the Diversity Committee. Dr. Grice is serving on the NASBA Education Committee. Mr. Busby is serving on the Executive Director's Committee, CPA Evolution Task Force – Transition, and ALD Task Force.

16. Adjournment of Meeting:

The next meeting of the Board is scheduled for Friday, January 21, 2022 at 10:00 a.m. at the Board office in Montgomery. There being no further business to come before the Board, Mr. Schaffers made a motion to adjourn. Ms. Prince seconded and the motion carried unanimously. The meeting adjourned at 1:54 p.m.

Respectfully Submitted:



Delbert Madison
Secretary

Approved:



Connie Sheppard-Harris, CPA
Chair