

**Alabama State Board of Public Accountancy
Minutes of Board Meeting
May 14, 2021**

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Friday, May 14, 2021, in the Board office, located in Montgomery, Alabama 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, CPA
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, General Counsel; Kathy Brown, Governmental Hearing Officer; Teresa Taylor, Enforcement Coordinator; and Nicole Robinson, CPE Administrator. Mr. Eric Love, Mr. Mike Inzina, Mr. Daniel Anyanwu, and Mr. Bruce Farr were present for the 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 Dr. Steve Grice, CPA, Chair.

3. Approval of Agenda:

Mr. Blackmon made a motion to approve the agenda as presented for the May 14, 2021 meeting. Mr. Madison 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.

4. Approval of Minutes:

Mr. Schaffers made a motion to approve the minutes of the March 4, 2021 meeting. 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.

Due to a delay from the court reporter, the Board agreed to hear the reinstatement requests prior to the disciplinary hearings.

5. Requests for Reinstatement:

a. Joseph P. Martin, Certificate No. 11409-R:

Mr. Busby presented a letter from Joseph P. Martin., CPA Certificate No. 11409-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. Martin did not attend the hearing and it was conducted in his absence. Mr. Martin'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 \$3,750. The payment comprised the \$100 reinstatement fee, \$2,000 administrative fine, \$1,500 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. Madison made a motion to reinstate Mr. Martin's CPA Certificate No. 11409-R to inactive status. 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.

b. Trent Collin Merek, CPA Certificate No. 6859:

Mr. Busby presented a letter from Trent Collin Merek CPA Certificate No. 6859, 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. Merek did not attend the hearing and it was conducted in his absence. Mr. Merek's written request included the required assertion on felonies, a completed 2020-2021 personal registration form, certificates of completion verifying 120 hours of catch-up CPE, and payment in the amount of \$3,900. The payment comprised the \$100 reinstatement fee, \$1,500 late renewal penalties for fiscal years 2018-2019 through 2020-2021, and \$300 registration fees for fiscal years 2018-2019 through 2020-2021. After discussion, Mr. Madison made a motion to reinstate Mr. Merek's CPA Certificate No. 6859 to active status. Ms. Scheppard-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.

6. Disciplinary Case:

Mr. Garrett requested that Ms. Kathy Brown allow a change in order of the Board cases, and that order change was granted.

a. Case No. 21PR-5/Case 21-1 – Eric Love, CPA, Cert. 6328:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Eric Love, CPA. Dr. Grice recused from all deliberations and

voting at the hearings and turned over Board Chair duties to Ms. Sheppard-Harris, Vice-Chair. Mr. Love attended the meeting and represented himself in the proceedings. Mr. Mike Inzina also spoke on Mr. Love's behalf during the proceedings. At the conclusion of both hearings, Mr. Schaffers made a motion to go into Executive Session to discuss the general reputation and character of Mr. Love and to deliberate evidence in a public hearing. Mr. Kintz seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Kintz, Madison, Schaffers, and Mses. Prince and Sheppard-Harris. Dr. Grice recused. All other individuals in attendance excused themselves at 11:26 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 11:55 a.m., Ms. Sheppard-Harris called the meeting back to order and called for a motion in the matter of Case 21PR-5. Mr. Schaffers made a motion that the Board find Mr. Love guilty of all charges made in the summons and compliant, that Mr. Love's certificate be censured, and that Mr. Love be fined \$3,000 per count for a total of \$6,000. Mr. Schaffers further moved that Mr. Love submit the following items to the Board no later than June 30, 2021: evidence of completion of the NASBA Center for the Public Trust Ethical Leadership Course, completion of the delinquent peer review, and payment of the \$6,000 fine. Mr. Kintz seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Kintz, Madison, Schaffers, and Mses. Prince and Sheppard-Harris. Dr. Grice recused. Ms. Sheppard-Harris called for a motion in the matter of Case 21-1. Mr. Blackmon made a motion that the Board find Mr. Love guilty of all charges made in the summons and complaint, that Mr. Love's certificate be censured, and that Mr. Love be fined \$2,000 per count for a total of \$8,000. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Kintz, Madison, Schaffers, and Mses. Prince and Sheppard-Harris. Dr. Grice recused. 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. 21PR-1 – Daniel Anyanwu, CPA, Cert. 4925:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Daniel Anyanwu, CPA. Mr. Anyanwu attended the meeting 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. Blackmon, Grice, Kintz, Madison, Schaffers, and Mses. Prince and Sheppard-Harris. All other individuals in attendance excused themselves at 12:25 p.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 12:28 p.m., Dr. Grice called the meeting back to order and called for a motion in the matter. Mr. Schaffers made a motion that the Board grant Mr. Anyanwu an extension of time to complete his peer review until September 30, 2021. 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. 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. 21PR-4 – Bruce Farr, CPA, Cert 2359:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Bruce Farr, CPA. Mr. Farr attended the meeting 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. 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 Meses. Prince and Sheppard-Harris. All other individuals in attendance excused themselves at 12:45 p.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 12:49 p.m., Dr. Grice called the meeting back to order and called for a motion in the matter. Mr. Schaffers made a motion that the Board find Mr. Farr guilty of all charges made in the summons and compliant, that Mr. Farr's certificate be censured, and that Mr. Farr be fined \$3,000 per count for a total of \$6,000. Mr. Schaffers further moved that Mr. Farr submit the following items to the Board within 60 days: evidence of completion of the NASBA Center for the Public Trust Ethical Leadership Course, completion of the delinquent peer review, and payment of the \$6,000 fine. 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 Meses. 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. 20-19 – Thomas T. Dyer, CPA, Cert 3003:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Thomas T. Dyer, CPA. Mr. Busby presented a consent agreement for Mr. Thomas T. Dyer in which Mr. Dyer waived his right to a formal hearing. Mr. Dyer did not attend the proceedings and the proceedings were conducted in his absence. The consent order included Mr. Dyer's agreement to a censure, payment of an administrative fine in the amount of \$3,000, and completion of the following courses: NASBA Center for the Public Trust Ethical Leadership Course, the Becker "GASB Other Postemployment Benefits (OPEB)" course, the Becker "How to Prepare Audit Documentation and Workpapers, Parts 1 and 2" courses, and the AICPA "Governmental and Auditing Update." Mr. Dyer also must choose and engage a pre-issuance reviewer that is pre-approved by the Board to perform pre-issuance reviews on four (4) audits and supply a list of the upcoming audits issued under GASB standards expected to be completed with an issue date in the 12-months following the date of the Board order. All items are due within 30 days of the date of the Board Order. 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. Blackmon, Kintz, Madison, Schaffers, and Meses. Prince and Sheppard-Harris. Dr. Grice recused. The Board's Consent Agreement is attached and becomes a part of these minutes.

7. 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-2-.12 Directory of Licensees

Mr. Busby presented the final rule change to Section 30-X-2-.12 of the Board's Rules. There were no comments made regarding the proposed changes to the Board's Rules. Mr. Madison made a motion to adopt the final rule changes for Section 30-X-2-.12 of the Board's Rules. 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.

b. 30-X-5-.02(2) CPE Hours Requirement from Initial Licensure

Mr. Busby presented the final rule change to Section 30-X-5-.02(2) of the Board's Rules. There were no comments made regarding the proposed changes to the Board's Rules. Mr. Madison made a motion to adopt the final rule changes for Section 30-X-5-.02(2) of the Board's Rules. 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.

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

8. Approval of Type of Distribution of the Directory of Licenses:

Mr. Madison made a motion to approve for the Annual Register of licensees the electronic format of an excel spreadsheet in addition to the approved PDF format. Ms. Sheppard-Harris seconded and the motion carried unanimously.

9. Approval of October – November – December 2020 CPA Examination Grades

The Board was presented with the AICPA Advisory Grades for the October - December 2020 Uniform CPA Examination. After review, Mr. Madison made a motion to approve the grades as released to candidates. Mr. Kintz seconded and the motion carried unanimously.

10. Approval of January – February – March 2021 CPA Examination Grades

The Board was presented with the AICPA Advisory Grades for the January - March 2021 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.

11. Approval of new CPA Certificates from 14213 through 14290-R:

Mr. Kintz made a motion to approve new CPA Certificates No. 14213 through 14290-R. Mr. Schaffers seconded and the motion carried unanimously.

12. Review of Delinquent Licensee Administrative Fines:

An analysis of the fines levied for revoked licensees requesting reinstatement was presented to the Board. A brief discussion ensued and the Board agreed to a waiver of back fees for missed renewals upon reinstatement, with the exception that all late fees and registration fees that were due at the time of revocation will remain.

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. FY 2020-2021 Delinquencies Update & Analysis:

A summary of the FY 2020-2021 Delinquencies was presented to the Board. A brief discussion ensued but no action was taken.

15. Complaints Update:

A complaints summary for FY 2009-2010 through 2020-2021 was presented to the Board. A brief discussion ensued but no action was taken.

16. 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.

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

(a) Professional/Regulatory Issues to Watch

Mr. Busby discussed Succession Planning as a professional and regulatory issue 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.

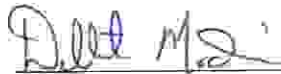
18. Other Business:

No additional business was presented to the Board.

19. Adjournment of Meeting:


The next meeting of the Board is scheduled for Friday, July 16, 2021 at 10:00 a.m. at the Board office in Montgomery. There being no further business to come before the Board, Ms. Prince made a motion to adjourn. Mr. Blackmon seconded and the motion carried unanimously. The meeting adjourned at 2:00 p.m.

Respectfully Submitted:



Delbert Madison
Secretary

Approved:



Dr. Steve Grice, CPA
Chair