

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

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Friday, July 16, 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. Delbert Madison
Ms. Rita Prince, CPA
Mr. Wim Schaffers, CPA
Ms. Connie Sheppard-Harris, 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, Senior Accountant; Teresa Taylor, Enforcement Coordinator; Nicole Robinson, CPE Administrator; and Jeanine Birmingham, President and CEO of the ASCPA. Mr. Eric Love was present for his hearing 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. Blackmon made a motion to approve the agenda as presented for the July 16, 2021 meeting. 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.

4. Approval of Minutes:

Mr. Schaffers made a motion to approve the minutes of 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, Madison, Schaffers, and Mses. Prince and Sheppard-Harris.

5. Disciplinary Hearings:

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. 21-7 – Laura Howard Smith, Cert. 9104:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Laura Howard Smith. Ms. Prince recused from all deliberations and voting at the hearings. Ms. Smith did not attend the hearing and it was conducted in her absence. At the conclusion of the hearing, Mr. Madison made a motion to go into Executive Session to deliberate and discuss 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, Madison, Schaffers, and Ms. Sheppard-Harris. Ms. Prince recused. All other individuals in attendance excused themselves at 10:24 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 10:29 a.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 Ms. Smith guilty of all charges made in the summons and compliant, that Ms. Smith's certificate be revoked, and that Ms. Smith be fined \$5,000 per count for a total of \$10,000. Mr. Schaffers further moved that the revoked certificate be returned to the Board office within 30 days. 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 Ms. Sheppard-Harris. Ms. Prince recused. 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. Sandra Nashif, Certificate No. 13430-R:

Mr. Busby presented a letter from Sandra Nashif, CPA Certificate No. 13430-R, requesting reinstatement to active status after voluntary surrender. 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. Nashif did not attend the hearing and it was conducted in her absence. Ms. Nashif's written request included the required assertion on felonies, a completed 2020-2021 personal registration form, certificates of completion verifying 80 hours of catch-up CPE, and payment in the amount of \$200. The payment comprised the \$100 reinstatement fee and \$100 registration fee for the fiscal year 2020-2021. After discussion, Mr. Schaffers made a motion to reinstate Ms. Nashif's CPA Certificate No. 13430-R to active 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 Ms. Prince and Sheppard-Harris.

b. Joo Young Han, Certificate No. 12742-R:

Mr. Busby presented a letter from Joo Young Han, CPA Certificate No. 12742-R, requesting reinstatement to active 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. Han did not attend the hearing and it was conducted in his absence. Mr. Han'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, evidence of completion of the NASBA CPT Ethics Training course and payment in the amount of \$2,800. The payment comprised the \$100 reinstatement fee, \$2,000 administrative fine levied in the Board Order for Case No. 20D-38, \$500 late renewal penalty for fiscal years 2019-2020, and \$200 registration fees for fiscal years 2019-2020 through 2020-2021. After discussion, Mr. Schaffers made a motion to reinstate Mr. Han's CPA Certificate No. 12742-R to active 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. Timothy M. Fulmer, Certificate No. 4510:

Mr. Busby presented a letter from Timothy M. Fulmer, CPA Certificate No. 4510, 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. Fulmer did not attend the hearing and it was conducted in his absence. Mr. Fulmer's written request included the required assertion on felonies, a completed 2020-2021 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 levied in the Board Order for Case No. 20D-32, \$500 late renewal penalty for the fiscal year 2019-2020, and \$100 registration fees for fiscal years 2019-2020 through 2020-2021. After discussion, Mr. Schaffers made a motion to reinstate Mr. Fulmer's CPA Certificate No. 4510 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. Disciplinary Hearings resumed:

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

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Eric Love. Mr. Love attended the meeting and represented himself in the proceedings. At the conclusion of the hearing, Mr. Schaffers 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, Madison, Schaffers, and Mses. Prince and Sheppard-Harris. All other individuals in attendance excused themselves at 11:13 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 11:35 a.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 revoke Mr. Love's certificate for failure

to comply with a Board Order. 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 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.

b. Case No. 21-3:

Mr. Garrett informed that Board that Case No. 21-3 had been cleared and would not be heard by the Board.

8. Disciplinary Hearings on Delinquent 2020-2021 Annual Registrations:

Dr. Grice 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 2020-2021 annual registrations. None of the respondents attended the hearings and the hearings were conducted in their absence. At the conclusion of the hearings, Mr. Blackmon 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 \$500 and that each respondent return the revoked certificate and/or permit to practice to the Board office within 30 days of this date. Ms. Sheppard-Harris seconded, and the motion carried unanimously 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 Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes. The 23 CPAs and 3 firms who had Delinquent 2020-2021 registrations and who had disciplinary action taken against them are as follows:

CERTIFIED PUBLIC ACCOUNTANTS

NAMED CPA	CERT #	CASE NO
ALLISON D ELIZABETH BARTER	12305	21D-1
JOLIE E BECKER	4318	21D-2
MELISSA BROCK	11819	21D-5
DARYL C DUPREE	3260	21D-11
JEREMY ROBERT HALL	10797	21D-16
EMILY ROBERTS JACKSON	11035	21D-20
CASEY JO LIGHTFOOT KERSEY	10402-R	21D-22
THOMAS GORDON LOWREY III	6234	21D-24
HAILEY BRIANN PAYNE	13942-R	21D-30
MATTHEW RYAN WOODY	13660	21D-39
DAVID ALLEN ABROMS	10808	21D-41
SHANE JOSEPH BROPHY	7173	21D-45
THOMAS FLOYD COLLINS JR	11807	21D-48
REBECCA F FULMER	12579-R	21D-51
ERIN ELIZABETH HALEY	12508	21D-52
DOUGLAS K HARWELL	3072	21D-53

SARAH B HAWLEY	2947	21D-54
MARY ELIZABETH HEATH	13694	21D-55
JOHN MARTIN KEY	10842	21D-60
JAKE ALLEN MINER	13945	21D-63
BOYDEN KIRK MOORE	6099	21D-64
MORGAN RAYE PRESTWOOD	11956	21D-69
EDWARD MATTHEW WHITE	6316	21D-78

FIRMS

NAMED CPA	CERT #	CASE NO
DANIEL O ANYANWU	4925	21DF-5
DARYL C DUPREE	3260	21DF-6
LARRY BRENT MCCLURE	10404-R	21DF-9

9. Recap of NASBA Regional Meeting:

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

10. Approval of new CPA Certificates from 14291 through 14335:

Mr. Schaffers made a motion to approve new CPA Certificates No. 14291 through 14335. Ms. Sheppard-Harris seconded and the motion carried unanimously.

11. Approval of FY2021-2022 Operations Plan:

The Board was presented with the FY2021-2022 Operations Plan. After review, Ms. Sheppard-Harris made a motion to approve the FY2021-2022 Operations Plan as presented. Mr. Madison seconded and the motion carried unanimously.

12. Approval of Increase in CPA Exam Fees:

Mr. Blackmon made a motion to increase the CPA Exam fee to \$226.15 per section beginning August 7, 2021. Ms. Prince seconded and the motion carried unanimously.

13. Approval of Amended Operating Calendar:

The Board was presented with an amended 2020-2021 Operating Calendar. After review, Mr. Blackmon made a motion to approve the amended 2020-2021 Operating Calendar as presented. Mr. Madison seconded and the motion carried unanimously.

14. Peer Review Delinquencies Update:

A statistical summary of Delinquent Peer Reviews as of December 31, 2020 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. CPE Audit Update:

A statistical summary of the FY20 CPE Audit was presented to the Board. A brief discussion ensued but no action was taken.

17. 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.

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

(a) Proposed Board Meeting:

Mr. Busby informed the Board that The University of Alabama has requested that the Board return to campus for a Board meeting on November 16, 2021.

(b) NASBA Annual Meeting

Mr. Busby informed the Board that the NASBA Annual meeting will be held in San Diego from October 31, 2021 to November 3, 2021. NASBA is requesting that only vaccinated persons attend in person. Virtual attendance will also be available

19. Other Business:

No additional business was presented to the Board.

20. Adjournment of Meeting:

The next meeting of the Board is scheduled for Thursday, September 16, 2021 & Friday, September 17, 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. Schaffers seconded and the motion carried unanimously. The meeting adjourned at 1:34 p.m.

Respectfully Submitted:



Delbert Madison
Secretary

Approved:



Connie Sheppard-Harris, CPA
Chair