

**Alabama State Board of Public Accountancy**  
**Minutes of Board Meeting**  
**January 21, 2022**

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Friday, January 21, 2022, 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. Michael Kintz, CPA  
Mr. Delbert Madison

Ms. Rita Prince, CPA, and Mr. Wim Schaffers, CPA, were absent. Mr Madison arrived late and missed the first few items.

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 Ms. Carolyn Lott and her attorney Algert S. Agricola, Jr. were present for her order to appear.

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 January 21, 2022 meeting. Mr. Blackmon seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, and Ms. Sheppard-Harris. Mr. Madison had not yet arrived.

4. Order to Appear:

Mr. Busby presented to the Board a follow up from Case 20-15 in which Ms. Carolyn Yates Lott, CPA was ordered to appear before the Board to explain the reason why she had a Peer Review that was not a Pass. Ms. Lott presented evidence to the Board and explained the steps she was taking to get in compliance with the Peer Review program. A brief discussion ensued but no action was taken. Ms. Lott's attorney Algert S. Agricola, Jr. was also present for the discussion.

5. Requests for Reinstatement:

a. Jeffrey Glen Lee, Certificate No. 4281:

Mr. Busby presented a letter from Jeffrey Glen Lee, CPA Certificate No. 4281, 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. Lee did not attend the hearing and it was conducted in his absence. Mr. Lee's written request included the required assertion on felonies, a completed 2021-2022 personal registration form, evidence of completion of required catch-up CPE, and payment in the amount of \$2,775. The payment comprised the \$100 reinstatement fee, \$2,000 administrative fine, \$500 late renewal penalty for the fiscal year 2014-2015, and \$175 registration fees for the fiscal years 2014-2015 and 2021-2022. After discussion, Dr. Grice made a motion to reinstate Mr. Lee's CPA Certificate No. 4281 to active status. Mr. Kintz seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, and Ms. Sheppard-Harris. Mr. Madison had not yet arrived.

b. Sean Michael McGriff, Certificate No. 12221-R:

Mr. Busby presented a letter from Sean Michael McGriff, CPA Certificate No. 12221-R, requesting reinstatement to active status after voluntary surrender of his certificate. 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. McGriff did not attend the hearing and it was conducted in his absence. Mr. McGriff's written request included the required assertion on felonies, a completed 2021-2022 personal registration form, evidence of completion of required 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 2021-2022. After discussion, Mr. Blackmon made a motion to reinstate Mr. McGriff's CPA Certificate No. 12221-R to active status. Mr. Kintz seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, and Ms. Sheppard-Harris. Mr. Madison had not yet arrived.

c. Jake Allen Miner, Certificate No. 13945:

Mr. Busby presented a letter from Jake Allen Miner, CPA Certificate No. 13945, 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. Miner did not attend the hearing and it was conducted in his absence. Mr. Miner'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 \$1,250. The payment comprised the \$100 reinstatement fee, \$500 administrative fine, \$500 late renewal penalty for the fiscal year 2019-2020, and \$150 registration fees for the fiscal years 2019-2020 (inactive) and 2021-2022 (active). After discussion, Dr. Grice made a motion to reinstate Mr. Miner's CPA Certificate No. 13945 to active



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

6. Disciplinary Hearings:

a. Case No. 21-14 – Curt W. Fochtman, Cert. 3513:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Curt W. Fochtman. Mr. Fochtman did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Madison made a motion that the Board accept the consent agreement as presented. Mr. Kintz seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Kintz, Madison, and Ms. Sheppard-Harris. Dr. Grice abstained from all discussion and voting. 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. 21-15 – Darrell Glen West, Cert. 4521:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Darrell Glen West. Mr. West did not attend the meeting and the hearing was conducted in his 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. Sheppard-Harris. Mr. Kintz abstained. All other individuals in attendance excused themselves at 10:49 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 10:54 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. West guilty of all charges made in the summons and complaint, that Mr. West's certificate be revoked, and that Mr. West be fined \$17,500. Mr. Madison further moved that the revoked certificate be returned to the Board office within 30 days. 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. Sheppard-Harris. Mr. Kintz abstained. The Board's Orders, Summons and Complaints, and the transcript of the hearing are attached and become a part of these minutes.

7. Show of Cause Hearings:

a. Case No. 21PR-4 – Bruce V. Farr, CPA – 2359 / Farr & Farr PC – F629:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the show of cause hearing for Mr. Bruce V. Farr. Mr. Farr did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Blackmon 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. Blackmon, Grice, Kintz, Madison, and Ms. Sheppard-Harris. All other individuals in attendance excused themselves at 11:09 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 11:16 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 revoke Mr. Farr's certificate for failing to comply with the Board's Order. Mr. Blackmon seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, Madison, and Ms. Sheppard-Harris. 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. 21CPE-55: Narvel Wayne Southwell – Cert. 7113:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the show of cause hearing for Mr. Narvel Wayne Southwell. Mr. Southwell did not attend the meeting and the hearing was conducted in his 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, Kintz, Madison, and Ms. Sheppard-Harris. All other individuals in attendance excused themselves at 11:25 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 11:30 a.m., Ms. Sheppard-Harris called the meeting back to order and called for a motion in the matter. Mr. Blackmon made a motion that the Board suspend Mr. Southwell's certificate for failing to comply with the Board's Order. Mr. Madison seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, Madison, and Ms. Sheppard-Harris. The Board's Orders, Summons and Complaints, and the transcript of the hearing are attached and become a part of these minutes.

8. Public Hearing – Final Approval of Rule Changes:

Ms. Sheppard-Harris opened the meeting to a public hearing to discuss the final approval of rule changes

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

Mr. Busby presented the final rule change to Section 30-X-4-.02 of the Board's Rules. There were no comments made regarding the proposed changes to the Board's Rules. Dr. Grice made a motion to adopt the final rule changes for Section 30-X-4-.02 of the Board's Rules. Mr. Madison seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, Madison, and Ms. Sheppard-Harris.

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

Mr. Busby presented the final rule change to Section 30-X-4-.04 of the Board's Rules. There were no comments made regarding the proposed changes to the Board's Rules. Dr. Grice made a motion to adopt the final rule changes for Section 30-X-4-.04 of the Board's Rules. Mr. Madison seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, Madison, and Ms. Sheppard-Harris.

Ms. Sheppard-Harris ended the public hearing portion of the meeting.



9. Approval of new CPA Certificates from 14448 through 14498-R:

Dr. Grice made a motion to approve new CPA Certificates No. 14448 through 14498-R. Mr. Blackmon seconded and the motion carried unanimously.

10. 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.

11. Analysis of Current Year Annual Registration:

An analysis of the current year Annual Registration was presented to the Board. A brief discussion ensued but no action was taken.

12. Analysis of Current Year CPE Extensions:

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

13. Peer Review Delinquencies Update:

A statistical summary of Delinquent Peer Reviews as of December 31, 2021 was presented to the Board. A brief discussion ensued but no action was taken.

14. 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.

15. 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.

16. Presentation of Examiners of Public Accounts Legal Audit for the period 10/1/19 through 9/30/21:

Mr. Busby presented the Board with the report from the Examiners of Public Accounts Legal Audit, noting that there were no findings. A brief discussion ensued but no action was taken.

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

(a) New Database

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

(b) 2022 Legislative Session

Mr. Busby informed the Board of bills presented in the 2022 legislative session that could affect the Board.

18. Approval of Minutes:

Dr. Grice made a motion to approve the minutes of the November 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, Kintz, Madison, and Ms. Sheppard-Harris.

19. Adjournment of Meeting:

The next meeting of the Board is scheduled for Friday, May 13, 2022 at 10:00 a.m. at the Board office in Montgomery. There being no further business to come before the Board, Mr. Blackmon made a motion to adjourn. Dr. Grice seconded and the motion carried unanimously. The meeting adjourned at 12:10 p.m.

Respectfully Submitted:



Delbert Madison  
Secretary

Approved:



Connie Sheppard-Harris, CPA  
Chair