

**Alabama State Board of Public Accountancy
Minutes of Board Meeting
November 15, 2022**

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Tuesday, November 15, 2022, at The University of Alabama located in Tuscaloosa, Alabama at 10:00 a.m.

Board Members Present: Mr. Wim Schaffers, CPA
Mr. J. Earl Blackmon, CPA
Dr. Steve Grice, CPA
Mr. Michael Kintz, CPA
Ms. Rita Prince, CPA
Mr. Steve Smith, CPA

Mr. Delbert Madison 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; Teresa Taylor, Enforcement Coordinator; Alise Ellis, Exam Coordinator; Nicole Robinson, CPE Administrator; and Kathy Brown, Administrative Law Judge. Additionally, Damali Clark and Larry Raby were in attendance for the 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 Mr. Wim Schaffers, CPA, Chair.

3. Approval of Agenda:

Mr. Blackmon made a motion to approve the agenda as presented for the November 15, 2022 meeting. Dr. Grice seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, Schaffers, Smith and Ms. Prince.

4. Approval of Minutes:

Dr. Grice made a motion to approve the minutes of the September 26, 2022 meeting. Mr. Smith seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, Schaffers, Smith and Ms. Prince.

5. Disciplinary Hearings:

a. Case No. 22CPE-12 – Damali Maria Clark, Cert. 13351-R:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Damali Maria Clark. Ms. Clark attended the meeting and was represented by her attorney Larry Raby. At the conclusion of the hearing, Dr. Grice made a motion to go into Executive Session to deliberate evidence in a public hearing. Mr. Blackmon seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, Schaffers, Smith and Ms. Prince. Board members excused themselves at 10:54 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 11:04 a.m., Mr. Schaffers called the meeting back to order and called for a motion in the matter. Dr. Grice made a motion that the Board find Ms. Clark guilty of all charges made in the summons and compliant, that Ms. Clark be fined \$1,350. Dr. Grice further moved that Ms. Clark resolve the CPE deficiency and complete the NASBA CPT Ethics course. Ms. Prince seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, Schaffers, Smith and Ms. Prince. 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. 22CPE-49 – Barry Stewart Thompson, Cert. 7270:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Barry Stewart Thompson. Mr. Thompson did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Kintz made a motion that the Board find Mr. Thompson guilty of all charges made in the summons and compliant, that Mr. Thompson be fined \$4,500. Mr. Kintz further moved that Mr. Thompson resolve the CPE deficiency and complete the NASBA CPT Ethics course. Dr. Grice seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, Schaffers, Smith and Ms. Prince. 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. 22-10 – Cynthia Leigh Minter, Cert. 6457:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Cynthia Leigh Minter. Ms. Minter did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Dr. Grice made a motion to go into Executive Session to deliberate evidence in a public hearing. Ms. Prince seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, Schaffers, Smith and Ms. Prince. Board members excused themselves at 11:30 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 11:39 a.m., Mr. Schaffers called the meeting back to order and called for a motion in the matter. Dr. Grice made a motion that the Board find Ms. Minter guilty of all charges made in the summons and compliant, that Ms. Minter's certificate be revoked, and that Ms. Minter be fined \$1,000 per count for a total of \$3,000. Dr. Grice 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, Kintz, Schaffers, and Smith. Ms. Prince abstained. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

6. Requests for Reinstatement:

a. Stephanie Bue Blair, Certificate No. 12389-R:

Mr. Busby presented a letter from Stephanie Bue Blair, CPA Certificate No. 12389-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. Blair did not attend the hearing and it was conducted in her absence. Ms. Blair's written request included the required assertion on felonies, a completed 2022-2023 personal registration form, submission 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 2022-2023. After discussion, Dr. Grice made a motion to reinstate Ms. Blair's CPA Certificate No. 12389-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, Schaffers, Smith and Ms. Prince.

b. J. Michael Buttram, Certificate No. 6313:

Mr. Busby presented a letter from J. Michael Buttram, CPA Certificate No. 6313, 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. Buttram did not attend the hearing and it was conducted in his absence. Mr. Buttram's written request included the required assertion on felonies, a completed 2022-2023 personal registration form, submission of catch-up CPE, documentation of work experience, documentation of citizenship, and payment in the amount of \$1,725. The payment comprised the \$100 reinstatement fee, \$1,000 administrative fine, \$500 late renewal penalty for the fiscal year 1993-1994, and \$125 registration fees for the fiscal years 1993-1994 and 2021-2022. After discussion, Mr. Smith made a motion to reinstate Mr. Buttram's CPA Certificate No. 6313 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, Schaffers, Smith and Ms. Prince.

c. Wendy Prickett Ellison, Certificate No. 5102:

Mr. Busby presented a letter from Wendy Prickett Ellison, CPA Certificate No. 5102, 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. Ms. Ellison did not attend the hearing and it was conducted in her absence. Ms. Ellison's written request included the required assertion on felonies, completed 2022-2023 personal and firm registration forms, a signed affidavit agreeing not to issue any financials before requesting and receiving written permission from the Board, and payment in the amount of \$330. The payment comprised the \$100 reinstatement fee and \$230 personal and firm

registration fees for the fiscal year 2022-2023. Ms. Ellison had previously paid the administrative fine from her hearing. After discussion, Dr. Grice made a motion to reinstate Ms. Ellison's CPA Certificate No. 5102 to active status. Mr. Smith seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, Schaffers, Smith and Ms. Prince.

d. Forrest W. Frost, Certificate No. 1457:

Mr. Busby presented a letter from Forrest W. Frost, CPA Certificate No. 1457, 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. Frost did not attend the hearing and it was conducted in his absence. Mr. Frost's written request included the required assertion on felonies, completed 2022-2023 personal registration forms and payment in the amount of \$200. The payment comprised the \$100 reinstatement fee and \$100 personal registration fee for the fiscal year 2022-2023. Mr. Frost had previously paid the administrative fine from his hearing. After discussion, Mr. Kintz made a motion to reinstate Mr. Frost's CPA Certificate No. 1457 to active status. Mr. Blackmon seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, Schaffers, Smith and Ms. Prince.

7. Initial Approval of Rule Changes:

a. 30-X-5-.02 Field of Study Name Change

Mr. Smith 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-5-.02. Mr. Kintz seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, Schaffers, Smith and Ms. Prince.

b. 30-X-5-.03 Credit for Instructor/Developer

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-5-.03. Mr. Blackmon seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, Schaffers, Smith and Ms. Prince.

c. 30-X-5-.04 CPE Qualifying Programs

Mr. Blackmon 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-5-.04. Dr. Grice seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, Schaffers, Smith and Ms. Prince.

d. 30-X-5-.05 NLO CPE Reciprocity

Mr. Kintz 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-5-.05. Mr. Smith seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, Schaffers, Smith and Ms. Prince.

8. Approval of July-August-September 2022 CPA Examination Grades:

The Board was presented with the AICPA Advisory Grades for the July through September 2022 Uniform CPA Examination. After review, Dr. Grice made a motion to approve the grades as released to candidates. Ms. Prince seconded and the motion carried unanimously.

9. Approval of new CPA Certificates from 14645 through 14745-R:

Dr. Grice made a motion to approve new CPA Certificates No. 14645 through 14745-R. Mr. Kintz seconded and the motion carried unanimously.

10. Approval of CPA Exam Credit Extension Policy:

The Board was presented with a CPA Exam Credit Extension Policy as it will pertain to the grade delays after the new exam is implemented. Dr. Grice made a motion to approve the CPA Exam Credit Extension Policy as presented. Mr. Blackmon seconded and the motion carried unanimously.

11. Approval of Amended FY2022-2023 Operating Calendar:

The Board was presented with an amended 2022-2023 Operating Calendar. After review, Mr. Blackmon made a motion to approve the 2022-2023 Operating Calendar as presented. Dr. Grice seconded and the motion carried unanimously.

12. 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.

13. Discussion/Recap of CPE Audit:

The Board was presented with statistics and summary of the prior three years' CPE Audit. A brief discussion ensued but no action was taken.

14. Complaints Update:

A complaints summary for FY 2009-2010 through 2022-2023 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. FY2021-2022 Licensees Who Voluntarily Surrendered:

A statistical summary of licensees who voluntarily surrendered during the fiscal year 2022 was presented to the Board. A brief discussion ensued but no action was taken.

17. Executive Director Update on Activities/ NASBA Annual Meeting Recap:

Mr. Busby updated the Board on activities from the Board office and recapped discussions from the NASBA Annual Meeting.

18. Other Business:

Mr. Busby presented the list of NASBA Committee Assignments featuring Board Members.

19. Adjournment of Meeting:

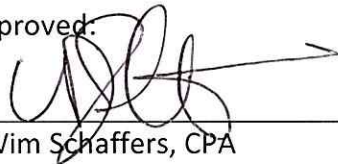
The next meeting of the Board is scheduled for Friday, January 20, 2023 at 10:00 a.m. at the University of Alabama at Birmingham. There being no further business to come before the Board, Mr. Kintz made a motion to adjourn. Mr. Blackmon seconded and the motion carried unanimously. The meeting adjourned at 1:45 p.m.

Respectfully Submitted:



Delbert Madison
Secretary

Approved:



Wim Schaffers, CPA
Chair