

**Alabama State Board of Public Accountancy  
Minutes of Board Meeting  
November 7, 2023**

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Tuesday, November 7, 2023, at the University of Alabama located in Tuscaloosa, Alabama at 10:00 a.m.

Board Members Present: Mr. Michael Kintz, CPA  
Mr. Tod Etheredge  
Ms. Rita Prince, CPA  
Mr. Wim Schaffers, CPA  
Ms. Connie Sheppard-Harris, CPA  
Mr. Alan Skinner, CPA  
Mr. Steve Smith, 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; Nicole Robinson, Chief of Staff; Teresa Taylor, Enforcement Coordinator; Ashley Sides, CPE Administrator; Alise Ellis, Exam Coordinator; and Kathy Brown, Administrative Law Judge.

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. Michael Kintz, CPA, Chair.

3. Approval of Agenda:

Mr. Schaffers made a motion to approve the agenda for the November 7, 2023 meeting, with the changes noted that items 5b – 5f would not be heard. Mr. Smith seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Mses. Prince and Sheppard-Harris.

4. Approval of Minutes:

Mr. Smith made a motion to approve the minutes of the September 19, 2023 meeting. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Mses. Prince and Sheppard-Harris.

5. Disciplinary Hearings:

a. Case No. 23-9 – Michelle Hallmark, Cert. 9195 / Hallmark Accounting PC, Firm F1993:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Michelle Hallmark. Ms. Hallmark did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Mr. Schaffers made a motion that the Board accept the consent agreement as presented. Ms. Sheppard-Harris seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, and Mses. Prince and Sheppard-Harris. Mr. Smith recused 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. 23CPE-42 – Susan Reid Bradshaw, Cert. 9571:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Susan Reid Bradshaw. Ms. Bradshaw did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Mr. Schaffers made a motion that the Board accept the consent agreement as presented. Mr. Smith seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, 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. 23CPE-44 – Scott Killingsworth Eady, Cert. 9452:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Scott Killingsworth Eady. Mr. Eady did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Schaffers made a motion that the Board accept the consent agreement as presented. Mr. Smith seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, 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.

d. Case No. 23CPE-47 – Bernie G. Kirkland, Cert. 3449:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Bernie G. Kirkland. Mr. Kirkland did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Smith made a motion that the Board accept the consent agreement as presented. Mr. Etheredge seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, 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.



e. Case No. 23CPE-49 – Michelle Olivia Pinochet, Cert. 13098:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Michelle Olivia Pinochet. Ms. Pinochet did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Ms. Sheppard-Harris made a motion that the Board accept the consent agreement as presented. Mr. Smith seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, 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.

f. Case No. 23CPE-50 – Charles Taylor Williams, Cert. 12516:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Charles Taylor Williams. Mr. Williams did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Smith made a motion that the Board accept the consent agreement with the reduced fine of \$4,100 to reflect the additional CPE hours documented. Mr. Etheredge seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, 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.

6. Initial Approval of Rule Changes:

a. 30-X-4-.03(3) – Reciprocal Certificates for Select Individuals

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 Rule 30-X-4-.03(3). Ms. Sheppard-Harris seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Mses. Prince and Sheppard-Harris.

7. Approval of July-August-September 2023 CPA Examination Grades:

The Board was presented with the AICPA Advisory Grades for the July through September 2023 Uniform CPA Examination. After review, Mr. Schaffers made a motion to approve the grades as released to candidates. Mr. Smith seconded and the motion carried unanimously.

8. Approval of new CPA Certificates from 14988 through 15015-R:

Mr. Schaffers made a motion to approve new CPA Certificates No. 14988 through 15015-R. Mr. Smith seconded and the motion carried unanimously.

9. Complaints Update:

A complaints summary for FY 2009-2010 through 2023-2024 was presented to the Board. A brief discussion ensued but no action was taken.

10. 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.

11. FY2022-2023 Licensees Who Voluntarily Surrendered:

Mr. Busby presented a list of licensees who voluntarily surrendered during the fiscal year 2022-2023. A brief discussion ensued but no action was taken.

12. Executive Director Update on Activities:

Mr. Busby updated the Board on activities from the Board office.

13. Other Business:

Mr. Busby presented the Board with NASBA Committee Assignments.

14. Adjournment of Meeting:

The next meeting of the Board is scheduled for Tuesday, January 23, 2024 at 10:00 a.m. at Troy University in Troy, Alabama. There being no further business to come before the Board, Ms. Sheppard-Harris made a motion to adjourn. Mr. Smith seconded and the motion carried unanimously. The meeting adjourned at 12:00 p.m.

Respectfully Submitted:



Steven N. Smith, CPA  
Secretary

Approved:



Michael J. Kintz, CPA  
Chair