

**Alabama State Board of Public Accountancy**  
**Minutes of Board Meeting**  
**June 14, 2023**

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Wednesday, June 14, 2023, in the Board office, located in Montgomery, 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  
Mr. Delbert Madison  
Ms. Rita Prince, 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; Billington M. Garrett, General Counsel; Amy Thompson, Chief of Staff; and Teresa Taylor, Enforcement Coordinator.

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. Kintz made a motion to approve the agenda as presented for the June 14, 2023 meeting. Dr. Grice seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, Madison, Schaffers, Smith and Ms. Prince.

4. Approval of Minutes:

Mr. Blackmon made a motion to approve the minutes of the January 20, 2023 meeting. Mr. Smith seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, Madison, Schaffers, Smith and Ms. Prince.

5. Requests for Reinstatement:

a. Charles Shane Sanders, Certificate No. 7419:

Mr. Busby presented a letter from Charles Shane Sanders, CPA Certificate No. 7419, 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. Sanders did not attend the hearing and it was conducted in his absence. Mr. Sanders' written request included the required assertion on felonies, evidence of completion of the NASBA CPE Ethics Training Course, and payment in the amount of \$4,000. The payment comprised the \$4,000 Administrative fine levied in the Board Order for Case 23PR-2. After discussion, Dr. Grice made a motion to reinstate Mr. Sanders' CPA Certificate No. 7419 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, Schaffers, Smith and Ms. Prince.

b. Gina Sims Billings, Certificate No. 7071:

Mr. Busby presented a letter from Gina Sims Billings, CPA Certificate No. 7071, 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. Billings did not attend the hearing and it was conducted in her absence. Ms. Billings' 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 \$100. The payment comprised the \$100 registration fee for the fiscal year 2022-2023. After discussion, Mr. Smith made a motion to reinstate Ms. Billings' CPA Certificate No. 7071 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, Kintz, Madison, Schaffers, Smith and Ms. Prince.

c. James Douglas Rhodes, Certificate No. 11444:

Mr. Busby presented a letter from James Douglas Rhodes, CPA Certificate No. 11444, 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. Rhodes did not attend the hearing and it was conducted in his absence. Mr. Rhodes' written request included the required assertion on felonies, evidence of completion of the NASBA CPE Ethics Training Course, and payment in the amount of \$4,000. The payment comprised the \$4,000 Administrative fine levied in the Board Order for Case 23PR-2. After discussion, Dr. Grice made a motion to reinstate Mr. Rhodes' CPA Certificate No. 11444 to active status. Mr. Madison seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Grice, Kintz, Madison, Schaffers, Smith and Ms. Prince. Mr. Blackmon abstained.

d. Cynthia Leigh Minter, Certificate No. 6457:

Mr. Busby presented a letter from Cynthia Leigh Minter, CPA Certificate No. 6457, 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. Minter did not attend the hearing and it was conducted in her absence. Ms. Minter's written request included the required assertion on felonies, evidence of completion of the NASBA CPE Ethics Training Course, and payment in the amount of \$3,000. The payment comprised the \$3,000 Administrative fine levied in the Board Order for Case 22-10. After discussion, Mr. Kintz made a motion to reinstate Ms. Minter's CPA Certificate No. 6457 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, Kintz, Madison, Schaffers, Smith and Ms. Prince.

e. Scott H. Dell, Certificate No. 10627-R:

Mr. Busby presented a letter from Scott H. Dell, CPA Certificate No. 10627-R, 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. Dell did not attend the hearing and it was conducted in his absence. Mr. Dell's written request included the required assertion on felonies, a completed 2022-2023 personal registration form, a completed Citizenship form, and payment in the amount of \$575. The payment comprised the personal registration fees for the fiscal years 2007-2008 and 2002-2003 and the personal registration late penalty for the fiscal year 2007-2008. The Administrative fine had already been paid. After discussion, Mr. Kintz made a motion to reinstate Mr. Dell's CPA Certificate No. 10627-R to inactive status. 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, Smith and Ms. Prince.

6. Initial Approval of Rule Changes:

a. 30-X-2-.10 – Public Records

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 Rule 30-X-2-.10. Dr. Grice seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, Madison, Schaffers, Smith and Ms. Prince.

b. 30-X-4-.06 Issuance of Certified Public Accountant Certificates

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 Rule 30-X-4-.06. Revisions were made to the Rule changes and agreed upon prior to initial submission. Dr. Grice seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, Madison, Schaffers, Smith and Ms. Prince.

c. 30-X-4-.01(5) – Examinations – Changing Name of Section

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 Rule 30-X-4-.01(5). Mr. Smith seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, Madison, Schaffers, Smith and Ms. Prince.

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

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 Rule 30-X-4-.04. 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, Smith and Ms. Prince.

e. 30-X-4-.03(2)(a)(3)(iv) – Reciprocal Certificates/Substantial Equivalency

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 Rule 30-X-4-.03(2)(a)(3)(iv). Ms. Prince seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Kintz, Madison, Schaffers, Smith and Ms. Prince.

f. 30-X-4-.03(3)(a)(6) – Reciprocal Certificates/Substantial Equivalency

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 Rule 30-X-4-.03(3)(a)(6). 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, Smith and Ms. Prince.

7. Approval of Oct-Nov-Dec 2022 CPA Examination Grades:

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

8. Approval of Jan-Feb-Mar 2023 CPA Examination Grades:

The Board was presented with the AICPA Advisory Grades for the January through March 2023 Uniform CPA Examination. After review, Ms. Prince made a motion to approve the grades as released to candidates. Mr. Madison seconded and the motion carried unanimously.



9. Approval of new CPA Certificates from 14782 through 14851-R:

Mr. Smith made a motion to approve new CPA Certificates No. 14782 through 14851-R. Mr. Madison seconded and the motion carried unanimously.

10. Approval of Increase in CPA Exam Section fees:

Mr. Kintz made a motion to approve the increase in CPE Exam Section fees to \$254.80 per section effective August 5, 2003. Mr. Madison seconded and the motion carried unanimously.

11. Approval of Fees for Public Records:

Mr. Blackmon made a motion to approve the proposed fees for public records requests effective June 14, 2023. Mr. Madison seconded and the motion carried unanimously.

12. Application of Rule Change of Rolling Credit from 18 to 30 months:

The Board was presented with possible guidelines for application of the Rule change of rolling credit from 18 to 30 months. A brief discussion ensued but no action was taken.

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. FY2022-2023 Delinquencies Update and Analysis:

A statistical summary of FY2022-2023 Delinquencies was presented to the Board. A brief discussion ensued but no action was taken.

15. FY2022 CPE Audit Update:

A statistical summary of FY2022 CPE Audit was presented to the Board. A brief discussion ensued but no action was taken.

16. 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.

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 Update on Activities:

Mr. Busby updated the Board on activities from the Board office. A brief discussion ensued but no action was taken.

19. Other Business:

There was no additional business presented to the Board.

20. Adjournment of Meeting:

The next meeting of the Board is scheduled for Friday, July 14, 2023 at 10:00 a.m. at the Board's Office. There being no further business to come before the Board, Dr. Grice made a motion to adjourn. Mr. Blackmon seconded and the motion carried unanimously. The meeting adjourned at 12:38 p.m.

Respectfully Submitted:



Delbert Madison  
Secretary

Approved:



Wim Schaffers, CPA  
Chair