

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

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Wednesday, July 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. Delbert Madison  
Ms. Rita Prince, CPA  
Mr. Steve Smith, 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; Nicole Robinson, Chief of Staff; Teresa Taylor, Enforcement Coordinator; Tod Etheridge, upcoming Board Member; and Alexander Wills, Reporter for the Alabama Daily News.

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:

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

4. Approval of Minutes:

Mr. Blackmon made a motion to approve the minutes of the June 14, 2023 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, Smith and Ms. Prince.

5. Disciplinary Hearings:

a. Case No. 22-8 – Lloyd Aaron Johnson, Cert. 9625; Lloyd A Johnson Jr CPA – F1803:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Lloyd Aaron Johnson. Mr. Johnson did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Dr. Grice made a motion that the Board find Mr. Johnson guilty of all charges made in the summons and compliant, that Mr. Johnson's certificate be revoked, and that Mr. Johnson be fined \$1,000 per count for a total of \$4,000. 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, Madison, Schaffers and Smith. Ms. Prince 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. 22-14 – Bobby Alan Hill, Cert. 9469; Beck & Hill LLC – F2210:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Bobby Alan Hill. Mr. Hill did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Dr. Grice made a motion that the Board accept the consent agreement as presented. 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. Mr. Smith 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.

6. Disciplinary Hearings on Delinquent 2021-2022 Annual Registrations:

Mr. Schaffers 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 2022-2023 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. Mr. Smith seconded, and the motion carried unanimously on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Madison, 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. The 18 CPAs who had Delinquent 2022-2023 registrations and who had disciplinary action taken against them are as follows:

## CERTIFIED PUBLIC ACCOUNTANTS

NAMED CPA	CERT #	CASE NO
ROBERT MARION CANNON	14398-R	23D-9
DAVID GROVER CLEVELAND	2120	23D-11
SCOTT BRYANT COLESON	12519-R	23D-49
JUSTIN CURTIS DANSBY	12755	23D-13
JAMES TRAFFORD HIGGINBOTHAM, II	10024	23D-55
WILSON PRICE HIGHTOWER, IV	13235	23D-56
COREY RAYNARD KING	13069-R	23D-24
JERRI SEELEY MINOR	5207	23D-60
PRESTON HUNTER NEEL	9709	23D-61
MARY FOUAD OTULANA	11302	23D-63
EDDIE WILSEY PRUETT, JR	8555	23D-67
CHRISTOPHER DON SEAMAN	13031-R	23D-35
ABBIE JOHNSON SPEYRER	9972	23D-76
CARRIE ARLENE TALLEY	5898	23D-78
MOLLY GRACE THOMPSON	13640	23D-41
WESLEY C THORNTON	2750	23D-42
MATTHEW KEITH TOWNES	11748	23D-79
LARRY L YOUNG	3214	23D-45

### 7. Requests for Reinstatement:

#### a. Arnold Mark Barnett, Certificate No. 13287-R:

Mr. Busby presented a letter from Arnold Mark Barnett, CPA Certificate No. 13287-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. Barnett did not attend the hearing and it was conducted in his absence. Mr. Barnett'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 \$1,100. The payment comprised the \$500 Administrative fine levied in the Board Order for Case 22D-1, the \$100 Registration fees for the fiscal years 2021-2022 and 2022-2023, and the \$500 late renewal penalty for the fiscal year 2021-2022. After discussion, Mr. Madison made a motion to reinstate Mr. Barnett's CPA Certificate No. 13287-R to inactive status. Dr. Grice seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Madison, Schaffers, Smith and Ms. Prince.



8. Approval of new CPA Certificates from 14852 through 14923-R:

Mr. Smith made a motion to approve new CPA Certificates No. 14852 through 14923-R. Mr. Blackmon seconded and the motion carried unanimously.

9. Approval of FY2023-2024 Operations Plan:

The Board was presented with the FY2023-2024 Operations Plan. After review, Dr. Grice made a motion to approve the FY2023-2024 Operations Plan as presented. Mr. Blackmon seconded and the motion carried unanimously.

10. Application of Rule change of Rolling Credit from 18 to 30 months:

Dr. Grice made a motion to approve the Proposal 1 plan for applying the Rule Change of the Rolling Credit from 18 months to 30 months. Mr. Blackmon seconded and the motion carried unanimously.

11. Discussion of Private Equity Investments in CPA Firms:

Information regarding Private Equity Investments in CPA Firms was presented to the Board. A brief discussion ensued but no action was taken.

12. Peer Review Delinquencies Update:

A statistical summary of Delinquent Peer Reviews as of December 31, 2022 was presented to the Board. A brief discussion ensued but no action was taken.

13. 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.

14. 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.

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. Executive Director Update on Activities:

Mr. Busby updated the Board on activities from the Board office. The Board agreed to discontinue the mailing of postcard reminders for registration.

17. Recap of NASBA Regional Meeting:

Mr. Busby updated the Board on discussions from the NASBA Regional Meeting. A brief discussion ensued but no action was taken.

18. Other Business:

There was no additional business presented to the Board.

19. Adjournment of Meeting:

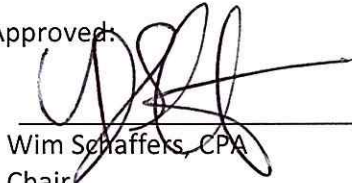
The next meeting of the Board is scheduled for Tuesday, September 19, 2023 at 10:00 a.m. at the University of South Alabama. There being no further business to come before the Board, Ms. Prince made a motion to adjourn. Mr. Blackmon seconded and the motion carried unanimously. The meeting adjourned at 11:58 p.m.

Respectfully Submitted:



Delbert Madison  
Secretary

Approved:



Wim Schaffers, CPA  
Chair