

Alabama State Board of Public Accountancy
Minutes of Board Meeting
September 19, 2023

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Tuesday, September 19, 2023, at the University of South Alabama located in Mobile, 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; Nicole Robinson, Chief of Staff; Teresa Taylor, Enforcement Coordinator; Ashley Sides, CPE Administrator; Kathy Brown, Administrative Law Judge, and Representative Margie Wilcox.

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 September 19, 2023 meeting. 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.

4. Election of Officers:

Mr. Wim Schaffers made a motion to approve the new officers to be effective October 1, 2023. The new Chair will be Mr. Michael Kintz, Vice Chair will be Ms. Rita Prince, and the Secretary will be Mr. Steve Smith. 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.

5. Approval of Minutes:

Dr. Grice made a motion to approve the minutes of the July 14, 2023 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, Schaffers, Smith and Ms. Prince.

6. Disciplinary Hearings:

a. Case No. 23CPE-2 – Kasim Al-Zoubi, Cert. 10978:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Kasim Al-Zoubi. Mr. Al-Zoubi 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. 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. 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-3 – Matthew Ryan Beverly, Cert. 12504:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Matthew Ryan Beverly. Mr. Beverly 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. 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. 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-4 – Jackson Seth Commander, Cert. 14034:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Jackson Seth Commander. Mr. Commander 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, Grice, Kintz, 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.

d. Case No. 23CPE-5 – Thomas M. Dougherty, II, Cert. 7187:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Thomas M. Dougherty, II. Mr. Dougherty 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, Grice, Kintz, 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.

e. Case No. 23CPE-6 – Laura Christine Edmonds, Cert. 9858:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Laura Christine Edmonds. Ms. Edmonds did not attend the meeting and the hearing was conducted in her 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, Grice, Kintz, 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.

f. Case No. 23CPE-7 – Martin Christopher Everett, Cert. 13899:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Martin Christopher Everett. Mr. Everett 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, Grice, Kintz, 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.

g. Case. No 23CPE-8 – Dale Edward Fowler, Cert. 3148:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Dale Edward Fowler. Mr. Fowler 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, Grice, Kintz, 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.

h. Case. No 23CPE-9 – Kristie Allen Garrett, Cert. 6164:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Kristie Allen Garrett. Ms. Garrett did not attend the meeting and the hearing was conducted in her 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, Grice, Kintz, 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.

i. Case. No 23CPE-10 – Austin Reed Godwin, Cert. 12209:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Austin Reed Godwin. Mr. Godwin 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, Grice, Kintz, 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.

j. Case. No 23CPE-11 – Robin King Harwell, Cert. 8358:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Robin King Harwell. Ms. Harwell did not attend the meeting and the hearing was conducted in her 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, Grice, Kintz, 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.

k. Case. No 23CPE-12 – Morgan Pope Hurst, Cert. 12678:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Morgan Pope Hurst. Ms. Hurst did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Mr. Blackmon 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, Kintz, 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.

l. Case. No 23CPE-13 – Eugenia W. Irwin, Cert. 4067:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Eugenia W. Irwin. Ms. Irwin did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Mr. Blackmon 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, Kintz, 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.

m. Case. No 23CPE-14– Andrea Williams James, Cert. 9620:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Andrea Williams James. Ms. James attended the meeting and represented herself. At the conclusion of the hearing, Dr. Grice made a motion that the Board find Ms. James guilty of all charges made in the summons and compliant, and that Ms. James be fined \$850. Dr. Grice further moved that Ms. James resolve the CPE deficiency and complete the NASBA CPT Ethics course. 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. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

n. Case. No 23CPE-16 – Cynthia Adell Kendrick, Cert. 10629-R:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Cynthia Adell Kendrick. Ms. Kendrick did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Mr. Blackmon 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, Grice, Kintz, 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.

o. Case. No 23CPE-18 – Jared Michael Kling, Cert. 10223:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Jared Michael Kling. Mr. Kling did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Blackmon 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, Grice, Kintz, 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.

p. Case. No 23CPE-20 – Richard M. Mayers, Cert. 1769:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Richard M. Mayers. Mr. Mayers did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Blackmon 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, Kintz, 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.

q. Case. No 23CPE-21 – Kelsey Berthon McLennan, Cert. 12003:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Kelsey Berthon McLennan. Ms. McLennan did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Mr. Blackmon 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, Kintz, 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.

r. Case. No 23CPE-22 – David James Medford, Cert. 8994:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. David James Medford. Mr. Medford did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Blackmon 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, Kintz, 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.

s. Case. No 23CPE-23 – Michelle Yvonne Morris, Cert. 6900:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Michelle Yvonne Morris. Ms. Morris did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Mr. Blackmon 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, Grice, Kintz, 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.

t. Case. No 23CPE-24 – Van Walter O'Connor, Cert. 11719-R:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Van Walter O'Connor. Mr. O'Connor did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Blackmon 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, Kintz, 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.

u. Case. No 23CPE-25 – Hugh Mostellar O’Neill, Cert. 8247:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Hugh Mostellar O’Neill. Mr. O’Neill 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. 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. The Board’s Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

v. Case. No 23CPE-26 – Mark Alan Pitts, Cert. 10240:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Mark Alan Pitts. Mr. Pitts 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. 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. The Board’s Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

w. Case. No 23CPE-27 – Cassie Marie Plunkett, Cert. 11288:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Cassie Marie Plunkett. Ms. Plunkett did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Dr. Grice 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. Blackmon, Grice, Kintz, 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.

x. Case. No 23CPE-28 – Vicki Mitchell Potts, Cert. 6014:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Vicki Mitchell Potts. Ms. Potts did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Dr. Grice 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. Blackmon, Grice, Kintz, 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.

y. Case No. 23CPE-29 – Charles Pritchett, Cert. 6474:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Charles Pritchett. Mr. Pritchett 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. 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. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

z. Case No. 23CPE-31 – Emily Kay Robb, Cert. 8926:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Emily Kay Robb. Ms. Robb did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Dr. Grice 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. Blackmon, Grice, Kintz, 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.

aa. Case No. 23CPE-32 – Edward Scott, Jr., Cert. 4653:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Edward Scott, Jr. Mr. Scott 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. 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. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

bb. Case No. 23CPE-35 – Carol Hughes Trotter, Cert. 8422:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Carol Hughes Trotter. Ms. Trotter did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Dr. Grice 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. Blackmon, Grice, Kintz, 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.

cc. Case No. 23CPE-36 – Desiree Cherie Tyree, Cert. 13511:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Desiree Cherie Tyree. Ms. Tyree did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Ms. Prince made a motion that the Board accept the consent agreement as presented. 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. The Board's Order, Summons

and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

dd. Case No. 23CPE-37 – Susan Shepherd Waldrop, Cert. 8105:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Susan Shepherd Waldrop. Ms. Waldrop did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Ms. Prince made a motion that the Board accept the consent agreement as presented. 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. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

In order to attempt to accommodate a late respondent, the Board broke for lunch at 11:30 AM, returned at 12:25 PM, and moved the final hearing until after reinstatements.

7. Requests for Reinstatement:

a. Gisele Marie Camozzi, Certificate No. 8181:

Mr. Busby presented a letter from Gisele Marie Camozzi, CPA Certificate No. 8181, requesting reinstatement to inactive 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. Camozzi did not attend the hearing and it was conducted in her absence. Ms. Camozzi's written request included the required assertion on felonies, a completed 2023-2024 personal registration form and payment in the amount of \$50. The payment comprised the \$50 registration fee for the fiscal year 2023-2024. After discussion, Mr. Smith made a motion to reinstate Ms. Camozzi's CPA Certificate No. 8181 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, Kintz, Madison, Schaffers, Smith and Ms. Prince.

b. James Trafford Higginbotham II, Certificate No. 10024:

Mr. Busby presented a letter from James Trafford Higginbotham II, CPA Certificate No. 10024, 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. Higginbotham did not attend the hearing and it was conducted in his absence. Mr. Higginbotham's written request included the required assertion on felonies, a completed 2023-2024 personal registration form, verification of completion of the NASBA CPT 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 No. 23D-55, \$500 late renewal penalty for the fiscal year 2022-2023, and \$100 registration fees for the fiscal years 2022-2023 and 2023-2024. After discussion, Mr. Smith made a motion to reinstate Mr. Higginbotham's CPA Certificate No. 10024 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, Kintz, Madison, Schaffers, Smith and Ms. Prince.

c. Lloyd Aaron Johnson, Jr., Certificate No. 9625:

Mr. Busby presented a letter from Lloyd Aaron Johnson, Jr., CPA Certificate No. 9625, 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. Johnson did not attend the hearing and it was conducted in his absence. Mr. Johnson's written request included the required assertion on felonies, verification of completion of the NASBA CPT Ethics Training course, a statement that he would no longer issue financial statements and payment in the amount of \$4,000. The payment comprised the \$4,000 administrative fine levied in the Board Order for case No. 22-8. After discussion, Dr. Grice made a motion to reinstate Mr. Johnson's CPA Certificate No. 9625 to active status with the stipulation that Mr. Johnson no longer issue any financial statements. 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.

d. Corey Raynard King, Certificate No. 13069-R:

Mr. Busby presented a letter from Corey Raynard King, CPA Certificate No. 13069-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. King did not attend the hearing and it was conducted in his absence. Mr. King's written request included the required assertion on felonies, a completed 2023-2024 personal registration form, verification of completion of the NASBA CPT 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 No. 23D-24, \$500 late renewal penalty for the fiscal year 2022-2023, and \$100 registration fees for the fiscal years 2022-2023 and 2023-2024. After discussion, Mr. Smith made a motion to reinstate Mr. King's CPA Certificate No. 13069-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, Kintz, Madison, Schaffers, Smith and Ms. Prince.

e. Abbie Johnson Spreyer, Certificate No. 9972:

Mr. Busby presented a letter from Abbie Johnson Spreyer, CPA Certificate No. 9972, requesting reinstatement to inactive 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. Spreyer did not attend the hearing and it was conducted in her absence. Ms. Spreyer's written request included the required assertion on felonies, a completed 2023-2024 personal registration form, verification of completion of the NASBA CPT 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 No. 23D-76, \$500 late renewal penalty for the fiscal year 2022-2023, and \$100 registration fees for the fiscal years 2022-2023 and 2023-2024. After discussion, Mr. Smith made a motion to reinstate Ms. Spreyer's CPA Certificate No. 9972R 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, Kintz, Madison, Schaffers, Smith and Ms. Prince.

8. Disciplinary Hearing Case No. 23CPE-33 – Joyce A. Shafer, Cert. 2990-R:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Ms. Joyce A. Shafer. Ms. Shafer did not attend the hearing and it was conducted in his absence. At the conclusion of the hearing, Dr. Grice made a motion that the Board find Ms. Shafer guilty of all charges made in the summons and compliant, and that Ms. Shafer be fined \$1,450. Dr. Grice further moved that Ms. Shafer resolve the CPE deficiency and complete the NASBA CPT Ethics course. 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. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

9. Public Hearing – Final Approval of Rule Changes:

Mr. Schaffers opened the meeting to a public hearing to discuss the final approval of rule changes.

a. 30-X-2-.10 Public Records

Mr. Busby presented the final rule change to Section 30-X-2-.10 of the Board's Rules. There were no comments made regarding the proposed changes to the Board's Rules. Mr. Madison made a motion to adopt the final rule changes for Section 30-X-2-.10 of the Board's Rules. 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. Busby presented the final rule change to Section 30-X-4-.06 of the Board's Rules. There were no comments made regarding the proposed changes to the Board's Rules. Mr. Madison made a motion to adopt the final rule changes for Section 30-X-4-.06 of the Board's Rules. 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. Busby presented the final rule change to Section 30-X-4-.01(5) of the Board's Rules. There were no comments made regarding the proposed changes to the Board's Rules. Mr. Madison made a motion to adopt the final rule changes for Section 30-X-4-.01(5) of the Board's Rules. 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.

d. 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. Mr. Blackmon made a motion to adopt the final rule changes for Section 30-X-4-.04 of the Board's Rules. 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.

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

Mr. Busby presented the final rule change to Section 30-X-4-.03(2)(a)(3)(iv) of the Board's Rules. There were no comments made regarding the proposed changes to the Board's Rules. Mr. Madison made a motion to adopt the final rule changes for Section 30-X-4-.03(2)(a)(3)(iv) of the Board's Rules. 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.

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

Mr. Busby presented the final rule change to Section 30-X-4-.03(3)(a)(6) of the Board's Rules. There were no comments made regarding the proposed changes to the Board's Rules. Mr. Madison made a motion to adopt the final rule changes for Section 30-X-4-.03(3)(a)(6) of the Board's Rules. 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.

Mr. Schaffers ended the public hearing portion of the meeting.

10. Approval of April-May-June 2023 CPA Examination Grades:

The Board was presented with the AICPA Advisory Grades for the April through June 2023 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.

11. Approval of new CPA Certificates from 14924 through 14987-R:

Mr. Smith made a motion to approve new CPA Certificates No. 14924 through 14987-R. Dr. Grice seconded and the motion carried unanimously.

12. Approval of CPA Exam Application Fee/Re-Application Fee Waiver:

Dr. Grice made a motion that the Board continue to waive all application fees for the CPA Exam, Reciprocal Certificates, and Transfer of Grades through December 31, 2024. Mr. Blackmon seconded and the motion carried unanimously.

13. Approval of FY 2023-2024 Operating Calendar:

The Board was presented with a 2023-2024 Operating Calendar. After review, Dr. Grice made a motion to approve the 2023-2024 Operating Calendar as presented. Mr. Blackmon seconded and the motion carried unanimously.

14. Approval of FY 2024-2025 Annual Budget:

Dr. Grice made a motion to approve the FY 2024-2025 Annual Budget. Mr. Smith seconded and the motion carried unanimously.

15. Approval of Compensation Plan:

Mr. Smith made a motion to approve the proposed Compensation Plan as presented. Mr. Madison seconded and the motion carried unanimously.

16. Discussion/Approval of the Credit Relief Initiative:

The Board was presented with a proposal for credit relief for CPA Exam credit lost during the pandemic. After review, Dr. Grice made a motion to approve the credit relief initiative for credit lost between January 30, 2020 and May 11, 2023 and to give the Executive Director the authority to extend credit for credit lost between May 12, 2023 and December 31, 2023 until June 30, 2025. Mr. Kintz seconded and the motion carried unanimously.

17. 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.

18. 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.

19. 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.

20. 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.

21. Response to Sunset Audit findings:

A response to the findings of the sunset audit was presented to the Board. A brief discussion ensued but no action was taken.

22. Executive Director Update on Activities:

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

23. Other Business:

There was no additional business presented to the Board.

24. Adjournment of Meeting:

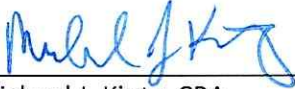
The next meeting of the Board is scheduled for Tuesday, November 7, 2023 at 10:00 a.m. at the University of Alabama in Tuscaloosa. There being no further business to come before the Board, Mr. Blackmon made a motion to adjourn. Dr. Grice seconded and the motion carried unanimously. The meeting adjourned at 1:39 p.m.

Respectfully Submitted:

A handwritten signature in blue ink, reading "Steven N. Smith, CPA", written over a horizontal line.

Steven N. Smith, CPA
Secretary

Approved:

A handwritten signature in blue ink, reading "Michael J. Kintz", written over a horizontal line.

Michael J. Kintz, CPA
Chair