

**Alabama State Board of Public Accountancy
Minutes of Board Meeting
November 12, 2024**

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Tuesday, November 12, 2024, at The University of Alabama located in Tuscaloosa, Alabama at 10:00 a.m.

Board Members Present: Mr. Tod Etheredge
Mr. Michael Kintz, CPA
Mr. Alan Skinner, CPA
Ms. Connie Sheppard-Harris, CPA
Mr. Steve Smith, CPA

Ms. Rita Prince and Mr. Wim Schaffers were absent.

A lawful quorum of the Board was present for the meeting.

Also present were D. Boyd Busby, Executive Director; Billington Garrett, Board Attorney; Nicole Robinson, Chief of Staff; Teresa Taylor, Enforcement Coordinator; Ashley Sides, CPE Administrator; Kathy Brown, Administrative Law Judge; and Rich Houston, Director of Culverhouse School of Accountancy, University of Alabama; Dr. Steve Grice, Scholar in Residence, Carr Riggs & Ingram, LLC; and Dr. Thomas Vermeer, Professor of Accounting, Collat School of Business, UAB. Additionally, Arthur Keith Pooser, III, Nicholas Lamar MacDonald and John Stephen Alexander were present for the hearing portions 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. Steve Smith, CPA, Vice Chair.

3. Approval of Agenda:

Mr. Etheredge made a motion to approve the agenda as presented for the November 12, 2024 meeting. Mr. Kintz seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Ms. Sheppard-Harris.

4. Approval of Minutes:

Mr. Kintz made a motion to approve the minutes of the September 17, 2024 meeting. Mr. Etheredge seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Ms. Sheppard-Harris.

5. Disciplinary Hearings:

a. Case Nos. 24-13, 24-14 & 24-16 – Arthur Keith Pooser, III, Cert. 8920:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Arthur Keith Pooser, III. Mr. Pooser attended the meeting and represented himself. At the conclusion of the hearing, Mr. Skinner made a motion to go into Executive Session to consider the discipline of licensees regulated by the Board. Mr. Kintz seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Ms. Sheppard-Harris. Board members excused themselves at 11:13 a.m. and qualified Board members met in executive session to deliberate with an estimated time of 15 minutes needed to discuss the matter. After deliberation, at 11:33 a.m., Mr. Smith called the meeting back to order and called for a motion in the matter. Mr. Skinner made a motion that the Board find Mr. Pooser guilty of all charges made in the summons and compliant, that Mr. Pooser's license be censured. Mr. Skinner further moved that Mr. Pooser be fined \$3,000.00 and complete the NASBA CPE Ethics course within 30 days. Mr. Kintz seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Ms. Sheppard-Harris. 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. 24PR-7 – Nicholas Lamar MacDonald, Cert. 6306-R/ Whitewater Tax Services LLC, F2740:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Nicholas Lamar MacDonald. Mr. MacDonald attended the meeting and represented himself. At the conclusion of the hearing, Mr. Etheredge made a motion to go into Executive Session to consider the discipline of licensees regulated by the Board. Mr. Kintz seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Ms. Sheppard-Harris. Board members excused themselves at 12:04 p.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 12:09 p.m., Mr. Smith called the meeting back to order and called for a motion in the matter. Mr. Skinner made a motion that the Board find Nicholas Lamar MacDonald, doing business as Whitewater Tax Services, LLC, in noncompliance of the Peer Review Program requirements established by the Board and that this act constitutes a failure to satisfy the Peer Review Program requirements of the Board and constitutes a violation of the rules of professional conduct established by the Board. Mr. Skinner further moved that Mr. MacDonald be fined \$2,000.00 and that his certificate number 6306-R be revoked, and that the revoked certificate be returned to the Board office within 30 days. Mr. Etheredge seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Ms. 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. 24CPE-24 – Glenn H. Dickerson, Cert. 5149-R:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Glenn H. Dickerson. Mr. Dickerson did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Etheredge made a motion that the Board find Mr. Dickerson guilty of all charges in the summons and complaint, that his certificate be revoked and that he be fined \$5,000 per count for a total of \$15,000. Further discussion followed, but no second, and the motion failed. Ms. Sheppard-Harris made a motion that the Board find Mr. Dickerson guilty of all charges in the summons and complaint, that he be fined \$4,500.00, that he resolve all CPE deficiencies for the fiscal year under review with current year CPE, and that he be required to complete the NASBA CPE Ethics course. Further discussion followed, but no second, and the motion failed. Mr. Kintz made a motion to go into Executive Session to consider the discipline of licensees regulated by the Board. Mr. Etheredge seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Ms. Sheppard-Harris. Board members excused themselves at 1:23 p.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 1:35 p.m., Mr. Smith called the meeting back to order and called for a motion in the matter. Mr. Etheredge made a motion that the Board find Mr. Dickerson guilty of all charges in the summons and complaint, that he be fined \$7,500.00, that he resolve all CPE deficiencies for the fiscal year under review with current year CPE, and that he complete the NASBA CPT Ethics course within 30 days. Mr. Skinner seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Ms. 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. Requests for Reinstatement:

a. John Stephen Alexander, Certificate No. 5533:

Mr. Busby presented a letter from John Stephen Alexander, CPA Certificate No. 5533, requesting reinstatement to active status. His reinstatement request included all the completed forms and fees that the Board had decided would be necessary to present to the Board for reinstatement. Mr. Alexander attended the hearing and represented himself. Mr. Alexander's written request included the required assertion on felonies, completion of 40 hours of CPE, a completed registration form for reinstatement, and payment in the amount of \$100. The payment comprised the \$100 active registration fee for the fiscal year 2024-2025. After discussion, Mr. Skinner made a motion to go into Executive Session to discuss the general reputation and character, physical condition, professional competence, or mental health of individual requesting reinstatement. Mr. Etheredge seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Ms. Sheppard-Harris. Board members excused themselves at 1:50 p.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 2:12 p.m., Mr. Smith called the meeting back to order and called for a motion in the matter. Mr. Etheredge made a motion to not reinstate Mr. Alexander's CPA Certificate No.

5533. Mr. Kintz seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Ms. Sheppard-Harris.

b. Robert Hunter Harris, Certificate No. 12315:

Mr. Busby presented a letter from Robert Hunter Harris, CPA Certificate No. 12315, 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. Harris did not attend the hearing and it was conducted in his absence. Mr. Harris' written request included the required assertion on felonies, a completed Reinstatement Registration form, 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 case 24D-59, \$100 personal registration fees for fiscal years 2023-2024 and 2024-2025, and the \$500 late renewal penalty for the fiscal year 2023-2024. After discussion, Mr. Etheredge made a motion to reinstate Mr. Harris' CPA Certificate No. 12315 to inactive status. Mr. Kintz seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Ms. Sheppard-Harris.

c. Kara Christine Halfaker, Certificate No. 14679-R:

Mr. Busby presented a letter from Kara Christine Halfaker, CPA Certificate No. 14679-R, 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. Halfaker did not attend the hearing and it was conducted in her absence. Ms. Halfaker's written request included the required assertion on felonies, a completed Registration for Reinstatement form, and payment in the amount of \$100. The payment comprised the \$100 personal registration fee for fiscal year 2024-2025. After discussion, Mr. Kintz made a motion to reinstate Ms. Halfaker's CPA Certificate No. 14279-R to active status. Mr. Etheredge seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Ms. Sheppard-Harris.

d. Margaret Mary Denton, Certificate No. 13588:

Mr. Busby presented a letter from Margaret Mary Denton, CPA Certificate No. 13588, 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. Denton did not attend the hearing and it was conducted in her absence. Ms. Denton's written request included the required assertion on felonies, a completed Registration for Reinstatement form, verification of completion of 40 hours of CPE, and payment in the amount of \$100. The payment comprised the \$100 personal registration fees for the fiscal year 2024-2025. After discussion, Mr. Skinner made a motion to reinstate Ms. Denton's CPA Certificate No. 13588 to active status. Mr. Kintz seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Ms. Sheppard-Harris.

e. Michael Leon Hamilton, Jr., Certificate No. 11569:

Mr. Busby presented a letter from Michael Leon Hamilton, Jr., CPA Certificate No. 11569, 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. Hamilton did not attend the hearing and it was conducted in his absence. Mr. Hamilton's written request included the required assertion on felonies, a completed Registration for Reinstatement form, completion of 40 hours of CPE, verification of completion of the NASBA CPT Ethics Training course, and payment in the amount of \$1,200. The payment comprised the \$500 administrative fine levied in the Board Order for case No. 24D-22, \$500 late renewal penalty for the fiscal year 2023-2024, and \$200 registration fees for the fiscal years 2023-2024 and 2024-2025. After discussion, Ms. Sheppard-Harris made a motion to reinstate Mr. Hamilton's CPA Certificate No. 11569 to active status. Mr. Kintz seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Ms. Sheppard-Harris.

f. Wendy Harris Hudson, Certificate No. 14203:

Mr. Busby presented a letter from Wendy Harris Hudson, CPA Certificate No. 14203, 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. Hudson did not attend the hearing and it was conducted in her absence. Ms. Hudson's written request included the required assertion on felonies, a completed Registration for Reinstatement form, completion of 40 hours of CPE, verification of completion of the NASBA CPT Ethics Training course, and payment in the amount of \$600. The payment comprised the \$500 administrative fine levied in the Board Order for case No. 24DF-14 and \$100 registration fee for the fiscal year 2024-2025. After discussion, Ms. Sheppard-Harris made a motion to reinstate Ms. Hudson's CPA Certificate No. 14203 to active status. Mr. Etheredge seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Ms. Sheppard-Harris.

7. Public Hearing – Final Approval of Rule Changes:

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

a. 30-X-3-.05 – Firm Registration & Branch Offices

Mr. Busby presented the final rule change to Section 30-X-3-.05 of the Board's Rules. There were no comments made regarding the proposed changes to the Board's Rules. Mr. Kintz made a motion to adopt the final rule changes for Section 30-X-3-.05 of the Board's Rules. Mr. Etheredge seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Ms. Sheppard-Harris.

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

8. Approval of July-August-September 2024 CPA Examination Grades:

The Board was presented with the AICPA Advisory Grades for the July through September 2024 Uniform CPA Examination. After review, Mr. Etheredge made a motion to approve the grades as released to candidates. Mr. Skinner seconded and the motion carried unanimously.

9. Approval of new CPA Certificates from 15185 through 15224:

Ms. Sheppard-Harris made a motion to approve new CPA Certificates No. 15185 through 15224. Mr. Kintz seconded and the motion carried unanimously.

10. Review of CPE Audit:

CPE Audit statistics were presented to the Board. No discussion ensued and no action was taken.

11. Complaints Update:

A complaints summary for FY 2009-2010 through 2024-2025 was presented to the Board. No discussion ensued and no action was taken.

12. Licensee Count:

A statistical summary of the number of Board licensees by category was presented to the Board. No discussion ensued and no action was taken.

13. FY2023-2024 Licensees Who Voluntarily Surrendered:

A list of Board licensees who voluntarily surrendered during the fiscal year 2023-2024 was presented to the Board. A brief discussion ensued but no action was taken.

14. CPA Competency-Based Experience Pathway Exposure Draft, UAA Exposure Draft, and NASBA's Auto-Mobility Legal Opinion E-mail:

The Board was presented with the CPA Competency-Based Experience Pathway proposal, the UAA Exposure Draft, and a NASBA Auto-Mobility Legal Opinion e-mail. Mr. Busby, Dr. Rich Houston, Dr. Steve Grice, and Dr. Thomas Vermeer discussed the issues with the proposed pathways to licensure. A brief discussion ensued. Mr. Smith made a motion for the Board to form a committee to draft a written response to both Exposure Drafts and NASBA's Auto-Mobility Legal Opinion e-mail that will communicate Board member concerns and opinions discussed in this meeting. This committee will submit a finalized written response to NASBA under the signature of the Board Chair or Vice Chair. Mr. Smith further moved that this committee shall consist of Board Chair, Rita Prince, Vice Chair, Steve Smith, Wim Schaffers, Boyd Busby and Bill Garrett. Mr. Etheredge seconded and the motion carried unanimously. Each of the Board members present expressed their views on the proposals to the committee members present so

that the committee members could consider Board members views in developing the written response.

15. Request from ASCPA for an Advisory Opinion from Alabama Attorney General Re: Beneficial Ownership Info Reporting:

Mr. Busby presented a written request from the ASCPA requesting that the Board request an Advisory Opinion from the Alabama Attorney General's office regarding beneficial ownership information reporting. A brief discussion ensued, and Mr. Skinner made a motion that the Board request an Advisory Opinion from the Alabama Attorney General's office regarding this matter. Ms. Sheppard-Harris seconded and the motion carried unanimously.

16. Executive Director Update on Activities:

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

17. Other Business:

There was no additional business presented to the Board.

18. Adjournment of Meeting:

The next meeting of the Board is scheduled for Tuesday, January 21, 2025 at 10:00 a.m. at Troy University in Troy, AL. There being no further business to come before the Board, Mr. Etheredge made a motion to adjourn. Ms. Sheppard-Harris seconded and the motion carried unanimously. The meeting adjourned at 4:20 p.m.

Respectfully Submitted:



G. Alan Skinner, CPA
Secretary

Approved:



Rita M. Prince, CPA
Chair