

Alabama State Board of Public Accountancy
Minutes of Board Meeting
January 27, 2026

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Tuesday, January 27, 2026, at Troy University located in Troy, Alabama at 10:00 a.m.

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

Ms. Rita Prince was 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; Jeannine Birmingham, ASCPA President & CEO; Paul Perry, ASCPA Board Chair; and University faculty and students.

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, Chair.

3. Approval of Agenda:

Mr. Kintz made a motion to approve the agenda for the January 27, 2026 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, Sparks and Ms. Sheppard-Harris.

4. Approval of Minutes:

Mr. Skinner made a motion to approve the minutes of the November 18, 2025 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, Sparks and Ms. Sheppard-Harris.

5. Disciplinary Cases:

a. Case No. 25PR-4 – Robert Bryan Thompson, Cert. 4000/ Thompson Walker & Associates, F254:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Robert Bryan Thompson. Mr. Thompson did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Ms. Sheppard-Harris made a motion to go into Executive Session to discuss the general reputation and character of the licensee. Mr. Kintz seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, Sparks and Ms. Sheppard-Harris. Board members excused themselves at 10:28 a.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 10:38 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 Robert Bryan Thompson, doing business as Thompson Walker & Associates 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. Thompson be fined \$2,000.00 and that his certificate number 4000 be revoked, and that the revoked certificate be returned to the Board office within 30 days. Mr. Kintz seconded but the motion failed on a roll call vote. Voting against the motion were Messrs. Etheredge, Kintz, Skinner, Smith, Sparks and Ms. Sheppard-Harris. Mr. Skinner made a new motion that the Board find Robert Bryan Thompson, doing business as Thompson Walker & Associates LLC, in noncompliance of the Peer Review Program requirements established by the Board and that this act constitutes a failure to satisfy the rules of professional conduct established by the Board. Mr. Skinner further moved that Mr. Thompson be fined \$2,000.00 and that his certificate number 4000 and his firm permit be revoked, that the revoked certificate be returned to the Board office and that Mr. Thompson must complete the NASBA CPT Ethics course all 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, Sparks and Ms. Sheppard-Harris. The Board's Order and Summons and Complaint are attached and become a part of these minutes.

6. Show of Cause Cases:

a. Case No. 25CPE-22 – Aaron Joiner Singleton, Cert. 10681:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Aaron Joiner Singleton. Mr. Singleton did not attend the meeting, and the hearing was conducted in his absence. At the conclusion of the hearing, Ms. Sheppard-Harris made a motion that the Board find Mr. Singleton guilty of all charges in the Summons and Complaint and that the Board revoke his CPA Certificate number 10681. Ms. Sheppard-Harris further moved that Mr. Singleton return his revoked certificate within 30 days. Mr. Sparks seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, Sparks and Ms. Sheppard-Harris. The Board's Order and Summons and Complaint are attached and become a part of these minutes.

b. Case No. 25CPE-24 – Charles David Brooks, Cert. 8607:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Charles David Brooks. Mr. Brooks did not attend the meeting, and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Kintz made a motion that the Board find Mr. Brooks guilty of all charges in the Summons and Complaint and that the Board revoke his CPA Certificate number 8607. Mr. Kintz further moved that Mr. Brooks return his revoked certificate 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, Sparks and Ms. Sheppard-Harris. The Board's Order and Summons and Complaint are attached and become a part of these minutes.

7. Requests for Reinstatement:

a. Sarah Lynne Cook, Certificate No. 10619:

Mr. Busby presented a letter from Sarah Lynne Cook, CPA Certificate No. 10619, requesting reinstatement to active status after voluntarily surrendering. 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. Cook did not attend the hearing, and it was conducted in her absence. Ms. Cook's written request included the required assertion on felonies, a completed Reinstatement Registration form, and payment in the amount of \$100. The payment comprised the \$100 personal registration fee for fiscal year 2025-2026. After discussion, Mr. Etheredge made a motion to reinstate Ms. Cook's CPA Certificate No. 10619 to active status. Mr. Skinner seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, Sparks and Ms. Sheppard-Harris.

b. Karen Coulson Simmons, Certificate No. 7430:

Mr. Busby presented a letter from Karen Coulson Simmons, CPA Certificate No. 7430, requesting reinstatement to active status after voluntarily surrendering. 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. Simmons did not attend the hearing, and it was conducted in her absence. Ms. Simmons' written request included the required assertion on felonies, a completed Reinstatement Registration form, and payment in the amount of \$100. The payment comprised the \$100 personal registration fee for fiscal year 2025-2026. After discussion, Mr. Skinner made a motion to reinstate Ms. Simmons' CPA Certificate No. 7430 to active status. Mr. Sparks seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, Sparks and Ms. Sheppard-Harris.

c. Hannah Woods Bourgeois, Certificate No. 10742:

Mr. Busby presented a letter from Hannah woods Bourgeois, CPA Certificate No. 10742, requesting reinstatement to inactive status after voluntarily surrendering. 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. Bourgeois did not attend the hearing, and it was conducted in her absence. Ms. Bourgeois' written request included the required assertion on felonies, a completed Reinstatement Registration form, verification of citizenship, and payment in the amount of \$50. The payment comprised the \$50 personal registration fee for fiscal year 2025-2026. After discussion, Mr. Etheredge made a motion to reinstate Ms. Bourgeois' CPA Certificate No. 10742 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, Sparks and Ms. Sheppard-Harris.

d. Richard Maurice Byerly, Jr., Certificate No. 10989-R:

Mr. Busby presented a letter from Richard Maurice Byerly, Jr., CPA Certificate No. 10989-R, requesting reinstatement to active status after voluntarily surrendering. 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. Byerly did not attend the hearing, and it was conducted in his absence. Mr. Byerly's written request included the required assertion on felonies, a completed Reinstatement Registration form, and payment in the amount of \$100. The payment comprised the \$100 personal registration fee for fiscal year 2025-2026. After discussion, Mr. Skinner made a motion to reinstate Mr. Byerly's CPA Certificate No. 10989-R to active status. Mr. Sparks seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, Sparks and Ms. Sheppard-Harris.

e. Cawen Lee, Certificate No. 13731-R:

Mr. Busby presented a letter from Cawen Lee, CPA Certificate No. 13731-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. Lee did not attend the hearing, and it was conducted in her absence. Ms. Lee's 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 \$1,200. The payment comprised the \$500 administrative fine levied in the case 25D-25, \$200 personal registration fees for fiscal years 2024-2025 & 2025-2026, and \$500 late renewal penalty for fiscal year 2024-2025. After discussion, Mr. Sparks made a motion to reinstate Ms. Lee's CPA Certificate No. 13731-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, Sparks and Ms. Sheppard-Harris.

f. Matthew Ryan Woody, Certificate No. 13660:

Mr. Busby presented a letter from Matthew Ryan Woody, CPA Certificate No. 13660, 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. Woody did not attend the hearing, and it was conducted in his absence. Mr. Woody's 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 \$1,200. The payment comprised the \$500 administrative fine levied in the case 21D-39, \$200 personal registration fees for fiscal years 2020-2021 & 2025-2026, and \$500 late renewal penalty for fiscal year 2020-2021. After discussion, Ms. Sheppard-Harris made a motion to reinstate Mr. Woody's CPA Certificate No. 13660 to active status. Mr. Sparks seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, Sparks and Ms. Sheppard-Harris.

8. Approval of October - December 2025 CPA Examination Grades:

The Board was presented with the AICPA Advisory Grades for the October through December 2025 Uniform CPA Examination. After review, Mr. Kintz made a motion to approve the grades as released to candidates. Mr. Etheredge seconded, and the motion carried unanimously.

9. Approval of new CPA Certificates from 15506 through 15587-R:

Mr. Kintz made a motion to approve new CPA Certificates No. 15506 through 15587-R. Mr. Skinner seconded, and the motion carried unanimously.

10. Opinion Request – Alabama attorney General:

Mr. Busby informed the Board that the Board office has received a firm registration request where the firm ownership includes non-natural persons. The Board needs guidance as to the legal definition of non-natural persons as it applies to the firm ownership mandates of the Alabama Public Accountancy Code. Mr. Sparks made a motion that the Board request an opinion from the Alabama Attorney General to provide guidance on the registration of CPA firms containing non-natural persons in ownership. Mr. Etheredge seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, Sparks and Ms. Sheppard-Harris.

11. Update on Statute and Review of Preliminary Proposed Rules:

A review of the status of statute and proposed Rule changes was presented to the Board. A brief discussion ensued but no action was taken.

12. Professional Issues Update by Jeannine Birmingham, CPA, ASCPA President & CEO:

Ms. Birmingham updated the Board on key industry issues. A brief discussion ensued but no action was taken.

13. NASBA Update:

Mr. Busby updated the Board on national issues and NASBA initiatives. A brief discussion ensued but no action was taken.

14. AICPA PEEC Exposure Draft on Ethics Rules Update for Alternative Practice Structures:

Board Chair Steve Smith updated the Board on the AICPA PEEC Exposure Draft and Ethics Rules Update for Alternative Practice Structures. A brief discussion ensued but no action was taken.

15. 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.

16. Discussion/Recap of CPE Audit:

A statistical summary of the past few years of CPE Audit was presented to the Board, and the Board evaluated the fine schedule, with all in agreement not to make any changes. A brief discussion ensued but no action was taken.

17. Analysis of Current Year Annual Registrations:

Mr. Busby presented to the Board an analysis of current year annual registrations. A brief discussion ensued but no action was taken.

18. Complaints Update:

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

19. 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.

20. 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.

21. Other Business:

No additional business was presented or discussed by the Board.

22. Adjournment of Meeting:


The next meeting of the Board is scheduled for Friday, May 1, 2026 at 10:00 a.m. at the Board's office in Montgomery, AL. There being no further business to come before the Board, Mr. Kintz made a motion to adjourn. Mr. Etheredge seconded, and the motion carried unanimously. The meeting adjourned at 2:28 p.m.

Respectfully Submitted:



Connie Sheppard-Harris, CPA
Secretary

Approved:



Steven N. Smith, CPA
Chair