Alabama State Board of Public Accountancy
Minutes of Board Meeting
May 1, 2026

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Friday, May 1, 2026, at the Board's office located in Montgomery, Alabama at 10:00 a.m.

Board Members Present: Mr. Tod Etheredge
Mr. Michael Kintz, CPA
Ms. Rita Prince, CPA
Ms. Connie Sheppard-Harris, CPA
Mr. Alan Skinner, CPA
Mr. Steve Smith, CPA
Mr. Terry Sparks, 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 Garrett, Board Attorney; Nicole Robinson, Chief of Staff; Teresa Taylor, Enforcement Coordinator; and Rob Pearson, ASCPA Director of Governmental Relations.

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. Etheredge made a motion to approve the agenda for the May 1, 2026 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 Mses. Prince and Sheppard-Harris.

4. Approval of Minutes:

Ms. Sheppard-Harris made a motion to approve the minutes of the January 27, 2026 meeting. 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 Mses. Prince and Sheppard-Harris.

5. Requests for Reinstatement:

a. Michael Andrew Callahan, Certificate No. 14860-R:

Mr. Busby presented a letter from Michael Andrew Callahan, CPA Certificate No. 14860-R, 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. Callahan did not attend the hearing, and it was conducted in his absence. Mr. Callahan's written request included the required assertion on felonies, a completed Reinstatement Registration form, and payment in the amount of $1,700. The payment comprised the $1,000 administrative fine levied for Case Nos. 25D-5 & 25DF-5, $200 personal registration fees for fiscal years 2024-2025 and 2025-2026, and $500 for the late renewal penalty for fiscal year 2024-2025. After discussion, Mr. Etheredge made a motion to reinstate Mr. Callahan's CPA Certificate No. 14860-R 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, Sparks and Mses. Prince and Sheppard-Harris.

b. Rebecca F. Fulmer, Certificate No. 12579-R:

Mr. Busby presented a letter from Rebecca F. Fulmer, CPA Certificate No. 12579-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. Fulmer did not attend the hearing, and it was conducted in her absence. Ms. Fulmer's written request included the required assertion on felonies, a completed Reinstatement Registration form, and payment in the amount of $650. The payment comprised the $150 personal registration fees for fiscal years 2020-2021 & 2025-2026 and the $500 late renewal penalty for fiscal year 2020-2021. After discussion, Mr. Skinner made a motion to reinstate Ms. Fulmer's CPA Certificate No. 12579-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 Mses. Prince and Sheppard-Harris.

c. Emily Roberts Jackson, Certificate No. 11035:

Mr. Busby presented a letter from Emily Roberts Jackson, CPA Certificate No. 11035, 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. Jackson did not attend the hearing, and it was conducted in her absence. Ms. Jackson's written request included the required assertion on felonies, a completed Reinstatement Registration form, and payment in the amount of $700. The payment comprised the $200 personal registration fees for fiscal years 2020-2021 & 2025-2026, and the $500 late renewal penalty for fiscal year 2020-2021. After discussion, Mr. Sparks made a motion to reinstate Ms. Jackson's CPA Certificate No. 11035 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 Mses. Prince and Sheppard-Harris.

d. Robert Bryan Thompson, Certificate No. 4000:

Mr. Busby presented a letter from Robert Bryan Thompson, CPA Certificate No. 4000, 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. Thompson did not attend the hearing, and it was conducted in his absence. Mr. Thompson's written request included the required assertion on felonies, a completed Reinstatement Registration form, and payment in the amount of $2,000. The payment comprised the $2,000 administrative fine levied in Case No. 25PR-4. After discussion, Ms. Sheppard-Harris made a motion to reinstate Mr. Thompson's CPA Certificate No. 4000 to active status and that Mr. Thompson be required to engage a pre-issuance reviewer, chosen by the respondent and pre-approved by the Board, to perform a pre-issuance review before the issuance of any report subject to peer review, following this reinstatement. The pre-issuance reviewer will be required to report all findings and recommendations, in detail, directly to the Board. The Board may extend the period and number of engagements subject to pre-issuance review based on the results of these reports. 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 Mses. Prince and Sheppard-Harris.

6. Initial Approval of Rule Changes:

a. 30-X-1 Definitions

Mr. Etheredge made a motion that the Executive Director and the Board Counsel proceed with the rulemaking procedures required in the Administrative Procedures Act to effect the adoption of the proposed amendment to Board Rule 30-X-1. 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 Mses. Prince and Sheppard-Harris.

b. 30-X-2 Administration

Mr. Skinner made a motion that the Executive Director and the Board Counsel proceed with the rulemaking procedures required in the Administrative Procedures Act to effect the adoption of the proposed amendment to Board Rule 30-X-2. 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 Mses. Prince and Sheppard-Harris.

c. 30-X-3 Registrations, Annual Permits, Branch Offices

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 effect the adoption of the proposed amendment to Board Rule 30-X-3. 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 Mses. Prince and Sheppard-Harris.

d. 30-X-4 Examinations, Qualifications of Candidates, Applications, Passing Grades, Conditioned Subjects, Transfer of Credits, Issuance of Certifications

Mr. Sparks made a motion that the Executive Director and the Board Counsel proceed with the rulemaking procedures required in the Administrative Procedures Act to effect the adoption of the proposed amendment to Board Rule 30-X-4. 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 Mses. Prince and Sheppard-Harris.

e. 30-X-5 Continuing Professional Education

Mr. Skinner made a motion that the Executive Director and the Board Counsel proceed with the rulemaking procedures required in the Administrative Procedures Act to effect the adoption of the proposed amendment to Board Rule 30-X-5. 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 Mses. Prince and Sheppard-Harris.

f. 30-X-7 Procedures for Enforcement

Mr. Sparks made a motion that the Executive Director and the Board Counsel proceed with the rulemaking procedures required in the Administrative Procedures Act to effect the adoption of the proposed amendment to Board Rule 30-X-7, as changed during Board discussion. 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 Mses. Prince and Sheppard-Harris.

g. 30-X-8 Peer Review Program

Mr. Skinner made a motion that the Executive Director and the Board Counsel proceed with the rulemaking procedures required in the Administrative Procedures Act to effect the adoption of the proposed amendment to Board Rule 30-X-8. 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 Mses. Prince and Sheppard-Harris.

7. Approval of January - March 2026 CPA Examination Grades:

The Board was presented with the AICPA Advisory Grades for the January through March 2026 Uniform CPA Examination. After review, Mr. Sparks made a motion to approve the grades as released to candidates. Mr. Skinner seconded, and the motion carried unanimously.

8. Approval of new CPA Certificates from 15588 through 15636:

Mr. Kintz made a motion to approve new CPA Certificates No. 15588 through 15636. Mr. Sparks seconded, and the motion carried unanimously.

9. Discussion of PEEC Exposure Draft Response:

Mr. Busby presented the Board with a response to the PEEC Exposure Draft that was sent to the AICPA Professional Ethics Executive Committee. A brief discussion ensued but no action was taken.

10. 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.

11. FY 2025-2026 Delinquencies Update and Analysis:

Mr. Busby presented the Board with statistical data for 2025-2026 Delinquencies. A brief discussion ensued but no action was taken.

12. 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.

13. 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.

14. 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.

15. Executive Director's NASBA Conference Recap:

Mr. Busby updated the Board on topics discussed during the NASBA ED Conference. 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. Mr. Busby recognized current Board members who were listed by Forbes as Best in America CPAs for 2026: Ms. Sheppard-Harris, Mr. Kintz, Ms. Prince, and Mr. Skinner. Additionally, Mr. Busby recognized former Board members Chad Singletary and David Kassouf for earning this same distinction. A brief discussion ensued but no action was taken.

17. Update from Rob Pearson, CPA, Director of Government Relations, ASCPA:

Mr. Rob Pearson updated the Board on legislative issues related to the profession. A brief discussion ensued but no action was taken.

18. Other Business:

No additional business was presented or discussed by the Board.

19. Adjournment of Meeting:

The next meeting of the Board is scheduled for Friday, July 10, 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. Sparks made a motion to adjourn. Mr. Skinner seconded, and the motion carried unanimously. The meeting adjourned at 1:06 p.m.

Respectfully Submitted:

Connie S. Harris

Connie Sheppard-Harris, CPA
Secretary

Approved:

Steven N. Smith, CPA

Steven N. Smith, CPA
Chair