

Alabama State Board of Public Accountancy
Minutes of Board Meeting
July 10, 2026

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Friday, July 10, 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
Mr. Alan Skinner, CPA
Mr. Steve Smith, CPA

Ms. Connie Sheppard-Harris, CPA and Mr. Terry Sparks, CPA 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; Kathy Brown, Administrative Law Judge; 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. Skinner made a motion to approve the agenda for the July 10, 2026 meeting. Ms. Prince seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Ms. Prince.

4. Approval of Minutes:

Mr. Etheredge made a motion to approve the minutes of 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, and Ms. Prince.

5. Disciplinary Hearings:

a. Case No. 26CPE-2 – Michael Edward Williams, Cert. 14668-R:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Michael Edward Williams. Mr. Williams did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Skinner 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. Etheredge, Kintz, Skinner, Smith, and Ms. Prince. The Board's Order and the Summons and Complaint are a part of these minutes.

b. Case No. 26CPE-3 – Steven Ray Bankston, Cert. 8596-R:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Steven Ray Bankston. Mr. Bankston 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 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. Etheredge, Kintz, Skinner, Smith, and Ms. Prince. The Board's Order and the Summons and Complaint are a part of these minutes.

c. Case No. 26CPE-4 – Richard Craig Barton, Cert. 14660-R:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Richard Craig Barton. Mr. Barton 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 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. Etheredge, Kintz, Skinner, Smith, and Ms. Prince. The Board's Order and the Summons and Complaint are a part of these minutes.

d. Case No. 26CPE-5 – Carolina Canales, Cert. 13805:

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

e. Case No. 26CPE-6 – Lisa Bevill Edwards, Cert. 9007:

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

f. Case No. 26CPE-7 – Macy Delano Gooch, Cert. 15069:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Macy Delano Gooch. Ms. Gooch did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Mr. Etheredge 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. Etheredge, Kintz, Skinner, Smith, and Ms. Prince. The Board's Order and the Summons and Complaint are a part of these minutes.

g. Case No. 26CPE-8 – Scott Alan Jenkins, Cert. 12446-R:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Scott Alan Jenkins. Mr. Jenkins 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 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. Etheredge, Kintz, Skinner, Smith, and Ms. Prince. The Board's Order and the Summons and Complaint are a part of these minutes.

h. Case No. 26CPE-9 – Christopher Michael Morris, Cert. 13040:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Christopher Michael Morris. Mr. Morris 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 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. Etheredge, Kintz, Skinner,

Smith, and Ms. Prince. The Board's Order and the Summons and Complaint are a part of these minutes.

i. Case No. 26CPE-10 – Catherine Cammille Olinger, Cert. 13293:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Catherine Cammille Olinger. Ms. Olinger did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Mr. Skinner 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. Etheredge, Kintz, Skinner, Smith, and Ms. Prince. The Board's Order and the Summons and Complaint are a part of these minutes.

j. Case No. 26CPE-12 – Eun Joo Ryu, Cert. 12265:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Eun Joo Ryu. Ms. Ryu did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Mr. Etheredge 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. Etheredge, Kintz, Skinner, Smith, and Ms. Prince. The Board's Order and the Summons and Complaint are a part of these minutes.

k. Case No. 26CPE-13 – William Carroll Scarbrough, Cert. 12549:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. William Carroll Scarbrough. Mr. Scarbrough 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 accept the consent agreement as presented. 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. Prince. The Board's Order and the Summons and Complaint are a part of these minutes.

l. Case No. 26CPE-14 – Christina Morgan Sheringham, Cert. 7933:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Christina Morgan Sheringham. Ms. Sheringham 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. 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. Prince. The Board's Order and the Summons and Complaint are a part of these minutes.

m. Case No. 26CPE-15 – Larry Edward Williamson, Jr., Cert. 7480:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Larry Edward Williamson, Jr. Mr. Williamson 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 accept the consent agreement as presented. 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. Prince. The Board's Order and the Summons and Complaint are a part of these minutes.

6. Disciplinary Hearings on Delinquent 2025-2026 Annual Registrations:

Mr. Skinner 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 2025-2026 annual registrations. None of the respondents attended the hearings and the hearings were conducted in their absence. At the conclusion of the hearings, Mr. Skinner 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. Etheredge seconded, and the motion carried unanimously on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Ms. Prince. The Board's Order and Summons and Complaint are a part of these minutes. The 33 CPAs who had Delinquent 2025-2026 registrations and who had disciplinary action taken against them are as follows:

CASE NO	NAMED CPA	CERT #	FINE TOTAL
26D-9	BARKER, DARA LYNN	14624-R	\$500
26D-15	BOLAM, HEATHER JANE	12626	\$500
26D-21	BUCHANS, TIA LAUREN CAMPBELL	14793-R	\$500
26D-22	BYROM, MICHAEL A II	12696-R	\$500
26D-31	COLBY, DAVID ANTHONY	7519	\$500
26D-36	DICKMANN, DOROTHY CAROL	13494	\$500
26D-45	ERRINGTON, CASSIDY STOGNER	13941-R	\$500
26D-47	FOLAYAN, SHEILA ELSIE	10011	\$500
26D-61	HINSON, MICHAEL V	2969	\$500
26D-69	KATO, SHINGO	13908-R	\$500
26D-71	KENNEDY, ELAINE J	3692	\$500

26D-73	KLING, TIMOTHY CONRAD	13396-R	\$500
26D-74	KNOTT, JOHN III	12794	\$500
26D-77	LANDERS, JOHN THOMAS	14903-R	\$500
26D-85	MCCOLLISTER, MARY HELEN GORDON	9212	\$500
26D-89	MCLINDON, MILES LOUIS	15056	\$500
26D-92	METTY, KRISTEN LEIGH	13316	\$500
26D-105	PARKER, MICHAEL J	5565	\$500
26D-113	PRICE, RONNIE E	2313	\$500
26D-114	PRICHARD, ROBERT I	7846-R	\$500
26D-119	RIFFLE, EDWARD RAYMOND	14541-R	\$500
26D-127	SELF, CATHERINE COOK	4951	\$500
26D-128	SETTLES, TYLER MASON	12512	\$500
26D-129	SHAW, BOBBY G	4469-R	\$500
26D-135	SPEYRER, ABBIE JOHNSON	9972	\$500
26D-137	STUART, SERENA JENKINS	5580	\$500
26D-144	TRUSS, MARY CATHERINE	12428	\$500
26D-156	WHITE, TIMOTHY DAVID	5019	\$500
26D-158	WILBANKS, WILLIAM CHRISTIAN	14030	\$500
26D-159	WILLIAMS, CHARLES TAYLOR	12516	\$500
26D-161	WILLIAMS, GABRIEL SCOTT	14136	\$500
26D-163	WINSLETT, ROGER D	2749	\$500
26D-167	WOODRUFF, DONALD MARVIN III	12878-R	\$500

7. Requests for Reinstatement:

a. Max Allen Koss, Certificate No. 12617-R:

Mr. Busby presented a letter from Max Allen Koss, CPA Certificate No. 12617-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. Koss did not attend the hearing, and it was conducted in his absence. Mr. Koss'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 Mr. Koss's CPA Certificate No. 12617-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, and Ms. Prince.

b. Sarah Griffin Lane, Certificate No. 14462-R:

Mr. Busby presented a letter from Sarah Griffin Lane, CPA Certificate No. 14462-R, 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. Lane did not attend the hearing, and it was conducted in her absence. Ms. Lane'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. Kintz made a motion to reinstate Ms. Lane's CPA Certificate No. 14462-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. Prince.

c. Lawrence Paul Landry, III, Certificate No. 2565:

Mr. Busby presented a letter from Lawrence Paul Landry, III, CPA Certificate No. 2565, 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. Landry did not attend the hearing, and it was conducted in his absence. Mr. Landry's written request included the required assertion on felonies, a completed Reinstatement Registration form, and payment in the amount of \$2,230. The payment comprised the \$2,000 administrative fine levied in Case No. 22PR-1, \$100 personal registration fee for fiscal year 2025-2026 and \$130 firm registration for fiscal year 2025-2026. After discussion, Mr. Kintz made a motion to reinstate Mr. Landry's CPA Certificate No. 2565 to active status and that Mr. Landry 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. 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. Prince.

8. 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-1 Definitions

Mr. Busby presented the final rule change to Section 30-X-1 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-1 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. Prince.

b. 30-X-2 Administration

Mr. Busby presented the final rule change to Section 30-X-2 of the Board's Rules. There were no comments made regarding the proposed changes to the Board's Rules. Mr. Etheredge made a motion to adopt the final rule changes for Section 30-X-2 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. Etheredge, Kintz, Skinner, Smith, and Ms. Prince.

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

Mr. Busby presented the final rule change to Section 30-X-3 of the Board's Rules. There were no comments made regarding the proposed changes to the Board's Rules. Mr. Skinner made a motion to adopt the final rule changes for Section 30-X-3 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. Etheredge, Kintz, Skinner, Smith, and Ms. Prince.

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

Mr. Busby presented the final rule change to Section 30-X-4 of the Board's Rules. There were no comments made regarding the proposed changes to the Board's Rules. Mr. Etheredge made a motion to adopt the final rule changes for Section 30-X-4 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. Etheredge, Kintz, Skinner, Smith, and Ms. Prince.

e. 30-X-5 Continuing Professional Education

Mr. Busby presented the final rule change to Section 30-X-5 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-5 of the Board's Rules. 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. Prince.

f. 30-X-7 Procedures for Enforcement

Mr. Busby presented the final rule change to Section 30-X-7 of the Board's Rules. There were no comments made regarding the proposed changes to the Board's

Rules. Mr. Etheredge made a motion to adopt the final rule changes for Section 30-X-7 of the Board's Rules. Ms. Prince seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Ms. Prince.

g. 30-X-8 Peer Review Program

Mr. Busby presented the final rule change to Section 30-X-8 of the Board's Rules. There were no comments made regarding the proposed changes to the Board's Rules. Ms. Prince made a motion to adopt the final rule changes for Section 30-X-8 of the Board's Rules. 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. Prince.

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

9. Approval of new CPA Certificates from 15637 through 15672-R:

Mr. Kintz made a motion to approve new CPA Certificates No. 15637 through 15672-R. Mr. Etheredge seconded, and the motion carried unanimously.

10. Approval of FY 2026-2027 Operations Plan:

The Board was presented with the FY 2026-2027 Operations Plan. After review, Mr. Etheredge made a motion to approve the FY 2026-2027 Operations Plan as presented. Mr. Skinner seconded and the motion carried unanimously.

11. Approval of CPA Exam Section Fee Increase:

Mr. Skinner made a motion to approve the increase in CPE Exam Section fees to \$268.59 per section effective August 1, 2026. Ms. Prince seconded and the motion carried unanimously.

12. Approval of Compensation Plan effective September 1, 2026:

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

13. Approval of Compensation Plan effective October 1, 2026:

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

14. 2026 CPE Audit Update:

A statistical summary of the past few years of CPE Audit was presented to the Board. A brief discussion ensued but no action was taken.

15. Peer Review Delinquencies Update as of December 31, 2025:

The Board was presented with Peer Review delinquencies update. A brief discussion ensued but no action was taken.

16. Complaints Update:

A complaints summary for FY 2009-2010 through 2025-2026 was presented to the Board. A brief discussion ensued but no action was taken.

17. 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.

18. Executive Director Update on Activities:

Mr. Busby updated the Board on activities from the Board office. Mr. Busby presented the Board with an Attorney General's Opinion received in reference to a request the Board submitted earlier in the year. Mr. Busby discussed the Board's current vehicle having issues and informed them that the Board would need to purchase a new vehicle in FY2027, which had previously been approved with approval of the FY2027 budget. Additionally, Mr. Busby discussed the new website update that was complete as of May and the new database update that should be running as of 2026-2027 Registrations. A brief discussion ensued but no action was taken.

19. NASBA Update – Wim Schaffers, CPA – NASBA Southeast Regional Director:

Mr. Schaffers updated the Board on topics being discussed and considered by NASBA. A brief discussion ensued but no action was taken.

20. Recap of NASBA's Regional Meeting:

Mr. Busby and Board members discussed topics from the NASBA Eastern Regional Meeting. 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 Tuesday, September 15, 2026, at 10:00 a.m. at Auburn University in Auburn, AL. There being no further business to come before the Board, Mr. Skinner made a motion to adjourn. Mr. Etheredge seconded, and the motion carried unanimously. The meeting adjourned at 1:35 p.m.

Respectfully Submitted:



Connie Sheppard-Harris, CPA
Secretary

Approved:



Steven N. Smith, CPA
Chair