Alabama State Board of Public Accountancy
Minutes of Board Meeting
September 15, 2026

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Tuesday, September 15, 2026, at Auburn University located in Auburn, 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; Ashley Sides, CPE Administrator; Jeannine Birmingham, ASCPA President & CEO; Rob Pearson, ASCPA Director of Governmental Affairs; Kathy Brown, Administrative Law Judge; and Auburn faculty, students and guests from the public. Also in attendance for the hearing portions of the meeting were Wendy Ellison, Derek DuBose, Bradley Bedwell and Rex Wicker.

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 September 15, 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 Mses. Prince and Sheppard-Harris.

4. Election of Officers:

Mr. Steve Smith made a motion to approve the new officers to be effective October 1, 2026. The motion was for the new Chair to be Mr. Alan Skinner, Vice Chair to be Ms. Sheppard-Harris, and Secretary to be Mr. Terry Sparks. Ms. Prince 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. Approval of Minutes:

Mr. Kintz made a motion to approve the minutes of the July 10,2026 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.

6. Disciplinary Hearings:

a. Case No. 26-3– Wendy Prickett Ellison, Cert. 5102 / Ellison CPA, PC, Firm F1879:

Ms. Kathy Brown, Esq., Governmental Hearing Officer, served as hearing officer and presided over the disciplinary hearing for Ms. Wendy Prickett Ellison. Ms. Ellison attended the meeting and represented herself. At the conclusion of the hearing, Mr. Skinner made a motion to go into Executive Session to discuss the general reputation and character of the licensee. 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. Prince. Ms. Sheppard-Harris abstained from all voting and discussion in this case. Board members excused themselves at 10:35 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 10:50 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 Ms. Ellison guilty of all charges in the summons and complaint and that the Board censure her license. Mr. Skinner further moved that Ms. Ellison be fined $2,000.00 and that she submit the administrative fine, evidence of completion of the NASBA CPT Ethics course and respond to the original complaint 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. Prince. Ms. Sheppard-Harris abstained. The Board's Order and Summons and Complaint are attached and become a part of these minutes.

b. Case No. 26-7– Derek Steven Dubose, Jr., Cert. 11451:

Ms. Kathy Brown, Esq., Governmental Hearing Officer, served as hearing officer and presided over the disciplinary hearing for Mr. Derek Steven Dubose, Jr. Mr. Dubose attended the meeting and represented himself. 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. Skinner seconded and the motion carried on a

roll call vote. Voting in favor of the motion were Messrs. Kintz, Skinner, Smith, Sparks and Mses. Prince and Sheppard-Harris. Mr. Etheredge abstained from all voting and discussion in this case. Board members excused themselves at 11:05 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 11:24 a.m., Mr. Smith called the meeting back to order and called for a motion in the matter. Mr. Sparks made a motion that the Board find Mr. Dubose guilty of all charges in the summons and complaint and that the Board revoke his CPA Cert. 11451. Mr. Sparks further moved that Mr. Dubose be fined $5,000.00 per count for a total of $10,000.00, and that he submit the administrative fine and evidence of completion of 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. Kintz, Skinner, Smith, Sparks and Mses. Prince and Sheppard-Harris. Mr. Etheredge abstained. The Board's Order and Summons and Complaint are attached and become a part of these minutes.

c. Case No. 26CPE-16 – Bradley Barte Bedwell, Cert. 12206:

Ms. Kathy Brown, Esq., Governmental Hearing Officer, served as hearing officer and presided over the disciplinary hearing for Mr. Bradley Barte Bedwell. Mr. Bedwell attended the meeting and represented himself. At the conclusion of the hearing, Mr. Skinner made a motion that the Board find Mr. Bedwell guilty of all charges in the Summons and Complaint and that Mr. Bedwell be fined $4,500.00. He further moved that Mr. Bedwell resolve all CPE deficiencies for the fiscal year under review with current year CPE and that he complete the NASBA Center for Public Trust Ethical Leadership Course 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 Mses. Prince and Sheppard-Harris. The Board's Order and Summons and Complaint are attached and become a part of these minutes.

d. Case No. 26D-157 – William Harold White, Cert. 5221:

Ms. Kathy Brown, Esq., Governmental Hearing Officer, served as hearing officer and presided over the disciplinary hearing for Mr. William Harold White. Mr. White did not attend the hearing, and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Skinner made a motion to go into Executive Session to discuss the general reputation and character of the licensee. Ms. Prince 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. Board members excused themselves at 12:10 p.m. and qualified Board members met in executive session to deliberate with an estimated time of 5 minutes needed to discuss the matter. After deliberation, at 12:14 p.m., Mr. Smith called the meeting back to order and called for a motion in the matter. Ms. Sheppard-Harris made a motion that the Board find Mr. White guilty of all charges in the Summons and Complaint. She further moved that Mr. White's license, registration, certificate and/or permit to practice be revoked, that he complete the NASBA Center for

Public Trust Ethical Leadership Course, that he be fined $500 and that he return the revoked certificate and/or permit to practice to the Board office within 30 days of this date. Mr. Skinner seconded, and the motion carried unanimously on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, Sparks and Mses. Prince and Sheppard-Harris. The Board's Order and Summons and Complaint are a part of these minutes.

e. Case No. 26D-171 – David Earl Parsons, Cert. 15553-R:

Ms. Kathy Brown, Esq., Governmental Hearing Officer, served as hearing officer and presided over the disciplinary hearing for Mr. David Earl Parsons. Mr. Parsons 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 find Mr. Parsons guilty of all charges in the Summons and Complaint. He further moved that Mr. Parsons' license, registration, certificate and/or permit to practice be revoked, that he complete the NASBA Center for Public Trust Ethical Leadership Course, that he be fined $500 and that he 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, Sparks and Mses. Prince and Sheppard-Harris. The Board's Order and Summons and Complaint are a part of these minutes.

f. Case No. 26D-172 – Austin Patterson Williams, Cert. 15567-R:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Austin Patterson Wiliams. Mr. Williams 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. Williams guilty of all charges in the Summons and Complaint. He further moved that Mr. Williams' license, registration, certificate and/or permit to practice be revoked, that he complete the NASBA Center for Public Trust Ethical Leadership Course, that he be fined $500 and that he return the revoked certificate and/or permit to practice to the Board office within 30 days of this date. Mr. Sparks seconded, and the motion carried unanimously on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, Sparks and Mses. Prince and Sheppard-Harris. The Board's Order and Summons and Complaint are a part of these minutes.

g. Case No. 26PR-2 – Vincent E. Stuedeman, Cert. 1886; Vincent E Stuedeman CPA PC, F2021:

Ms. Kathy Brown, Esq., Governmental Hearing Officer, served as hearing officer and presided over the disciplinary hearings for Mr. Vincent E. Stuedeman. Mr. Stuedeman 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 Vincent E. Stuedeman, doing

business as Vincent E. Stuedeman, CPA, PC, 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. Kintz further moved that Mr. Stuedeman be fined $2,000.00 and that his certificate number 1886 be revoked, that he complete the NASBA Center for Public Trust Ethical Leadership Course, 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, Sparks and Mses. Prince and Sheppard-Harris. The Board's Order and Summons and Complaint are attached and become a part of these minutes.

h. Case No. 26CPE-17 – Roger Craig Boatner, Cert. 6064-R:

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

i. Case No. 26CPE-18 – Norman Mallone Chandler, Cert. 8724:

Ms. Kathy Brown, Esq., Governmental Hearing Officer, served as hearing officer and presided over the disciplinary hearing for Mr. Norman Mallone Chandler. Mr. Chandler 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 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, Sparks and Mses. Prince and Sheppard-Harris. The Board's Order and Summons and Complaint are attached and become a part of these minutes.

j. Case No. 26CPE-19 – Gerald T. Lewis, Cert. 3328:

Ms. Kathy Brown, Esq., Governmental Hearing Officer, served as hearing officer and presided over the disciplinary hearing for Mr. Gerald T. Lewis. Mr. Lewis 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, Sparks and Mses. Prince and Sheppard-Harris. The Board's Order and Summons and Complaint are attached and become a part of these minutes.

k. Case No. 26CPE-20 – Anna Jefcoat Summerlin, Cert. 9739:

Ms. Kathy Brown, Esq., Governmental Hearing Officer, served as hearing officer and presided over the disciplinary hearing for Ms. Anna Jefcoat Summerlin. Ms. Summerlin 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, Sparks and Mses. Prince and Sheppard-Harris. The Board's Order and Summons and Complaint are attached and become a part of these minutes.

l. Case No. 26CPE-22 – Kevin Glenn Walker – 8946:

Ms. Kathy Brown, Esq., Governmental Hearing Officer, served as hearing officer and presided over the disciplinary hearing for Mr. Kevin Glenn Walker. Mr. Walker 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. Walker guilty of all charges in the Summons and Complaint and that Mr. Walker be fined $4,500.00. She further moved that Mr. Walker resolve all CPE deficiencies for the fiscal year under review with current year CPE and that he complete the NASBA Center for Public Trust Ethical Leadership Course 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 Mses. Prince and Sheppard-Harris. The Board's Order and Summons and Complaint are attached and become a part of these minutes.

7. Requests for Reinstatement:

a. Kenneth Robert Young, Certificate No. 13965-R:

Mr. Busby presented a letter from Kenneth Robert Young, CPA Certificate No. 13965-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. Young did not attend the hearing, and it was conducted in his absence. Mr. Young'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 fees for fiscal year 2025-2026. After discussion, Mr. Kintz made a motion to reinstate Mr. Young's CPA Certificate No. 13965-R 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.

b. Donald Marvin Woodruff, III, Certificate No. 12878-R:

Mr. Busby presented a letter from Donald Marvin Woodruff, III, CPA Certificate No. 12878-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. Woodruff did not attend the hearing, and it was conducted in his absence. Mr. Woodruff'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 $1,050. The payment comprised the $500 administrative fine levied in the case 26D-167, $50 personal registration fees for fiscal year 2025-2026, and the $500 late renewal penalty for the fiscal year 2025-2026. After discussion, Mr. Skinner made a motion to reinstate Mr. Woodruff's CPA Certificate No. 12878-R to inactive 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 Mses. Prince and Sheppard-Harris.

c. Ronnie E. Price, Certificate No. 2313:

Mr. Busby presented a letter from Ronnie E. Price, CPA Certificate No. 2313, requesting reinstatement to retired 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. Price did not attend the hearing, and it was conducted in his absence. Mr. Price'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 $500. The payment comprised the $500 administrative fine levied in the case 26D-113. After discussion, Mr. Etheredge made a motion to reinstate Mr. Price's CPA Certificate No. 2313 to retired 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.

d. William J. Hannum, Certificate No. 3965:

Mr. Busby presented a letter from William J. Hannum, CPA Certificate No. 3965, 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. Hannum did not attend the hearing, and it was conducted in his absence. Mr. Hannum's written request included the required assertion on felonies, a completed Reinstatement Registration form, verification of citizenship, and payment in the amount of $1,635. The payment comprised the $1,000 administrative fine levied in the case 11R-31 ($125 paid in 2011 and $875 paid at time of request), $135 personal registration fees for fiscal years 2009-2010 ($35) and 2025-2026 ($100), and the $500 late renewal penalty for the fiscal year 2009-2010. After discussion, Mr. Skinner made a motion to reinstate Mr. Hannum's CPA Certificate No. 3965 to active status. Ms. Sheppard-Harris

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.

8. Reciprocity Application Request:

Mr. Busby presented the Board with an application for reciprocity in need of the Board's review. After review, Mr. Sparks made a motion to approve the application and issue the license for Mr. Rex Eugene Wicker. 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.

9. Approval of April - June 2026 CPA Examination Grades:

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

10. Approval of new CPA Certificates from 15673 through 15718-R:

The Board was presented with new CPA certificates. Mr. Etheredge made a motion to approve new CPA Certificates No. 15673 through 15718-R. Mr. Skinner seconded, and the motion carried unanimously.

11. Approval of FY2026-2027 Operating Calendar:

The Board was presented with the Operating Calendar for fiscal year 2027. After review, Mr. Skinner made a motion to approve the updated Operating Calendar. Mr. Sparks seconded, and the motion carried unanimously.

12. Approval of FY2027-2028 Annual Budget:

The Board was presented with the FY2027-2028 Annual Budget. After review, Mr. Skinner made a motion to approve the FY2027-2028 Annual Budget. Mr. Sparks seconded, and the motion carried unanimously.

13. Approval of Fee Schedule for Public Records Requests:

The Board was presented with a fee schedule for public records requests to coincide with the suggested fees in the Governor's Executive Order 734. After review, Mr. Sparks made a motion to approve the public records requests fee schedule as presented. Mr. Kintz seconded, and the motion carried unanimously.

14. Discussion on the AICPA PEEC Proposed Bylaw Change – Admitting International Affiliated Organizations:

    The Board was presented with the AICPA PEEC Proposed Bylaw Change. A brief discussion ensued but no action was taken.

15. Discussion on NASBA Proposed Bylaw Change – Admitting International Affiliated Organizations:

    The Board was presented with the NASBA Proposed Bylaw Change. A brief discussion ensued. Mr. Smith called for a special meeting of the Board on October 26, 2026, at 8:00 a.m. at the Wigwam Hotel in Litchfield Park, AZ to further discuss the Board's position on the NASBA Proposed Bylaw Changes.

16. Review of Request for Board Approval of Foreign Academic Credential Service Inc:

    The Board was presented with a request from Foreign Academic Credential Service Inc. to provide credentialing services for review of foreign academic transcripts. After review, Mr. Sparks made a motion to add the Foreign Academic Credential Service Inc. as an approved vendor for credentialing services. Mr. Skinner 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 – as of December 31, 2025:

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

19. 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.

20. 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.

21. 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.

22. Executive Director Update on Activities:

Mr. Busby updated the Board on activities from the Board office. During this update, Mr. Busby discussed the need for a new vehicle purchase due to the current vehicle having transmission issues. The Board had previously approved this purchase through approval of the 2027 budget, and Mr. Busby updated the Board on current pricing for a replacement. Additionally, Mr. Busby updated the Board on the delay of production of the new online registration and exam application system update by OIT. The Board will continue to use Alabama Interactive/Tyler Technology for the current registration period until the new system is implemented. A brief discussion ensued but no action was taken.

23. Other Business:

Mr. Etheredge updated the Board on discussions with the Bankers Association who all agreed that there would be no value in adding an official stamp system for audits.

24. Adjournment of Meeting:

The next meeting of the Board is scheduled for Tuesday, November 17, 2026 at 10:00 a.m. at The University of Alabama in Tuscaloosa, AL. There being no further business to come before the Board, Mr. Etheredge made a motion to adjourn. Mr. Kintz seconded, and the motion carried unanimously. The meeting adjourned at 3:33 p.m.

Respectfully Submitted:

Terry Sparks, CPA
Secretary

Approved:

Alan Skinner, CPA
Chair