

**Alabama State Board of Public Accountancy**  
**Minutes of Board Meeting**  
**July 17, 2020**

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Friday, July 17, 2020, virtually via WebEx, at 10:00 a.m.

Board Members Present: Mr. Steven M. Barranco, CPA  
J. Earl Blackmon, CPA  
Dr. Steve Grice, CPA  
Mr. Michael Kintz, CPA  
Mr. Wim Schaffers, CPA  
Ms. Connie Sheppard-Harris, CPA

Mr. Delbert Madison was absent.

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

Also present were D. Boyd Busby, Executive Director; Billington M. Garrett, Assistant Attorney General; Amy Thompson, Senior Accountant; Teresa Taylor, Enforcement Coordinator; Anna Baker, Exam Coordinator; April Bird, IT Coordinator; Nicole Robinson, CPE Administrator; Jeannine Birmingham, President and CEO of the Alabama Society of CPAs, Peter DelVecchia, and Arthur Keith Pooser, III.

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 Steve Barranco, CPA, Chair.

3. Approval of Agenda:

Mr. Blackmon made a motion to approve the agenda as presented for the July 17, 2020 meeting. Dr. Grice seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Blackmon, Grice, Kintz, Schaffers, and Ms. Sheppard-Harris.

4. Approval of Minutes:

Ms. Sheppard-Harris made a motion to approve the minutes of the January 17, 2020 meeting. Mr. Blackmon seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Blackmon, Grice, Kintz, and Ms. Sheppard-Harris. Mr. Schaffers abstained.

5. Executive Director's Update & Report on Activities:

Due to a delay in attendance of a court reporter, Mr. Barranco requested that Mr. Busby make an adjustment to the agenda and move the Executive Director's Update to after the approval of the minutes.

(a) Examiners of Public Accounts – Legal Review

Mr. Busby informed the Board that the legal audit had been completed and there were no findings.

(b) Sunset Bill

The Sunset Bill has been enrolled, giving the Board operating authority through 2024.

(c) Office Renovations

The office renovations are proceeding to plan with completion before year end.

Items Pertaining to COVID-19

(d) CPE Due Dates

The CPE due dates remain unchanged. The Board voted last year to remove the cap on self-study, allowing licensees to obtain the required CPE in a safe environment.

(e) Peer Review Extensions

The AICPA Peer Review Board voted to allow six-month extensions granted automatically in PRIMA to firms with reviews, corrective actions or implementation plans with original due dates falling between January 1 and September 30, 2020. The Board agreed to match this extension as long as each firm makes a formal request to the Board.

(f) CPA Exam NTS and Credit Extensions

The Board agreed that all NTS (Notice to Schedule) with expiration dates of April 1, 2020 to December 30, 2020 will be extended until December 31, 2020. The Board agreed that all credit with expiration dates from April 1, 2020 to December 30, 2020 will be extended until December 31, 2020.

(g) CPE Audit Changes

For the current year, the audit sample was divided into groups based on public accounting and non-public accounting licensees. Non-public accounting licensees and all follow-up audits (failed audit in prior 2 years) were mailed CPE audit notices on May 15. Public accounting licensees will be mailed CPE audit notices on July 22, after the current year tax deadline. Additionally, the sample size was reduced from 8% back to 5%.

(h) Remote Work Schedules

Mr. Busby informed the Board of the success that the office staff had in performing all duties during the Governor's Stay At Home and Safer At Home orders.



6. Disciplinary Cases:

a. Disciplinary Case No. 19PR-4a – James E. Greene CPA 6224:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. James E. Greene, CPA. Mr. Greene did not attend, and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Blackmon made a motion that the Board find Mr. James E. Greene, CPA doing business as James E. Greene CPA 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. Blackmon further moved that Mr. Greene be fined \$2,000 per count for a total of \$4,000 and that Mr. Greene's CPA certificate number 6224 be revoked and that the revoked certificate be returned to the Board office within 30 days of this date. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Blackmon, Grice, Kintz, Schaffers 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. Disciplinary Case No. 20-6/20-7 – Arthur Keith Pooser, III, CPA 8920:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Arthur Keith Pooser, III, CPA. Mr. Pooser attended the hearing and represented himself. At the conclusion of the hearing, Dr. Grice made a motion to go into Executive Session to deliberate evidence in a public hearing. Ms. Sheppard-Harris seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Blackmon, Grice, Kintz and Ms. Sheppard-Harris. Mr. Schaffers abstained. Qualified Board members excused themselves at 11:55 a.m. to deliberate with an estimated time of 10 to 15 minutes needed to discuss the matter. The Board then exited the public WebEx meeting and entered into a separate and private WebEx meeting to deliberate in Executive Session. After deliberation, at 12:27 p.m., Mr. Barranco called the meeting back to order and called for a motion in the matter. Dr. Grice made a motion that the Board find Mr. Arthur Keith Pooser, III guilty of count three in the summons and complaint, and that Mr. Pooser be fined \$1,000.00. Ms. Sheppard-Harris seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Blackmon, Grice, Kintz, and Ms. Sheppard-Harris. Mr. Schaffers abstained. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

7. Requests for Reinstatement:

a. Mary Frances Pickett, CPA Certificate No. 9666:

Mr. Busby presented a letter from Mary Frances Pickett, CPA Certificate No. 9666, requesting reinstatement to active status after voluntary surrender. Her reinstatement request included all the completed forms and fees that the Board had decided at their March 21, 1997 meeting would be necessary to gain favorable consideration for reinstatement. Ms. Pickett did not attend the hearing and it was conducted in her absence. Ms. Pickett's written request included the required assertion on felonies, a completed 2019-2020 personal registration form with

accompanying CPE certificates, a completed Citizenship form, and payment in the amount of \$200. The payment comprised the \$100 reinstatement fee and the \$100 personal registration fee for the fiscal year 2019-2020. After discussion, Dr. Grice made a motion to reinstate Ms. Pickett's CPA Certificate No. 9666 to active status. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Blackmon, Grice, Kintz, Schaffers, and Ms. Sheppard-Harris.

b. Ralph Scott Winton, CPA Certificate No. 6891:

Mr. Busby presented a letter from Ralph Scott Winton, CPA Certificate No. 6891, requesting reinstatement to inactive status. His reinstatement request included all the completed forms and fees that the Board had decided at their March 21, 1997 meeting would be necessary to gain favorable consideration for reinstatement. Mr. Winton did not attend the hearing and it was conducted in his absence. Mr. Winton's written request included the required assertion on felonies, a completed 2019-2020 personal registration form, a completed Citizenship form, and payment in the amount of \$6,675. The payment comprised the \$100 reinstatement fee, \$1,000 administrative fine, \$5,000 late renewal penalties (reduced by \$1,500) for fiscal years 2007-2008 through 2019-2020, and \$575 registration fees for fiscal years 2007-2008 through 2019-2020. After discussion, Dr. Grice made a motion to reinstate Mr. Winton's CPA Certificate No. 6891 to inactive status. Ms. Sheppard-Harris seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Blackmon, Grice, Kintz, Schaffers, and Ms. Sheppard-Harris.

c. Brian Garrett Short, CPA Certificate No. 12296:

Mr. Busby presented a letter from Brian Garrett Short, CPA Certificate No. 12296, requesting reinstatement to inactive status. His reinstatement request included all the completed forms and fees that the Board had decided at their March 21, 1997 meeting would be necessary to gain favorable consideration for reinstatement. Mr. Short did not attend the hearing and it was conducted in his absence. Mr. Short's written request included the required assertion on felonies, evidence of completion of the NASBA CPT Ethics Training course, a completed 2019-2020 personal registration form, and payment in the amount of \$2,300. The payment comprised the \$100 reinstatement fee, \$2,000 administrative fine, \$1,000 late renewal penalties for fiscal years 2018-2019 through 2019-2020, and \$100 registration fees for fiscal years 2018-2019 through 2019-2020. After discussion, Mr. Schaffers made a motion to reinstate Mr. Short's CPA Certificate No. 12296 to inactive status. Ms. Sheppard-Harris seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Blackmon, Grice, Kintz, Schaffers, and Ms. Sheppard-Harris.

8. Recap of the NASBA Eastern Regional:

Mr. Busby led a discussion of topics discussed at the NASBA Eastern Regional Conference. Topics included CPA Evolution, UAA Model Rules on Education Requirements, Staff Augmentation, Practice Analysis & Exam Developments as well as Legal Update. A brief discussion ensued but no action was taken.



9. Review of UAA Model Rule Proposal:

The Board was presented with proposed changes to the UAA. A brief discussion ensued but no action was taken.

10. Review of Contract for Peter DelVeccia:

The Board was presented with a proposed contract for Peter DelVeccia to serve as Board Consultant. After discussion, Mr. Schaffers made a motion to authorize the contract for Mr. DelVeccia. Dr. Grice seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Barranco, Blackmon, Grice, Kintz, Schaffers, and Ms. Sheppard-Harris.

11. Discussion & Review of CPE Cases:

Mr. Busby led a discussion on the type of CPE Audit failures in prior years, and the Board discussed the types of failures and the types of fines that they would like to consistently levy for future audit failures.

12. Approval of Rule Changes:

a. 30-X-2-.01 Remove Annual Meeting & Officer Elections Required in November

Dr. Grice made a motion that the Executive Director and the Board Counsel proceed with the rulemaking procedures required in the Administrative Procedures Act to affect the adoption of the proposed amendment to Board Chapter 30-X-2-.01. Mr. Schaffers seconded and the motion carried unanimously.

b. 30-X-4-.01 AICPA Ethics Course Definition Change

Mr. Schaffers made a motion that the Executive Director and the Board Counsel proceed with the rulemaking procedures required in the Administrative Procedures Act to affect the adoption of the proposed amendment to Board Section 30-X-4-.01. Dr. Grice seconded and the motion carried unanimously.

c. 30-X-5-.05 Amend CPE Reporting Requirements & CPE Audits/Basis for Disciplinary Action

Dr. Grice made a motion that the Executive Director and the Board Counsel proceed with the rulemaking procedures required in the Administrative Procedures Act to affect the adoption of the proposed amendment to Board Chapter 30-X-5-.05. Ms. Sheppard-Harris seconded and the motion carried unanimously.

13. Approval of January-February-March 2020 CPA Examination Grades:

The Board was presented with the AICPA Advisory Grades for the January – March 2020 Uniform CPA Examination. After review, Dr. Grice made a motion to approve the grades as released to candidates. Mr. Schaffers seconded and the motion carried unanimously.

14. Approval of new CPA Certificates from 13992 through 14068-R:

Mr. Schaffers made a motion to approve new CPA Certificates No. 13992 through 14068-R. Mr. Kintz seconded and the motion carried unanimously.

15. Approval of FY2020-2021 Operations Plan:

Dr. Grice made a motion to approve the FY2020-2021 Operations Plan. Ms. Sheppard-Harris seconded and the motion carried unanimously.

16. Approval of Increase in CPA Exam Fees:

Dr. Grice made a motion to approve an increase in the exam fees from \$209.99 to \$224.99 effective August 1, 2020. Mr. Schaffers seconded and the motion carried unanimously. The Board discussed waiving the exam application fees to offset the increasing exam section fee increases from Prometric and NASBA. Mr. Busby agreed to research the possibility and report back to the Board.

17. Approval of Amended Operating Calendar:

Mr. Blackmon made a motion to approve the Amended Operating Calendar. Dr. Grice seconded and the motion carried unanimously.

18. 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.

19. New Certificates by Transfer of Grades:

A statistical summary of new certificates by transfer of grades was presented to the Board. A brief discussion ensued but no action was taken.

20. Peer Review Delinquencies Update December 31, 2019:

A statistical summary of Delinquent Peer Reviews as of December 31, 2019 was presented to the Board. A brief discussion ensued but no action was taken.

21. FY 2019-2020 Delinquencies Update:

A statistical summary of FY 2019-2020 Delinquencies was presented to the Board. A brief discussion ensued but no action was taken.

22. Complaints Update:

A complaints summary for FY 2009-2010 through 2019-2020 was presented to the Board. A brief discussion ensued but no action was taken.

23. 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.

24. Other Business:

(a) Examiners of Public Accounts Legal Review Report:

Mr. Busby presented the Examiners of Public Accounts Legal Review Report with no findings.

(b) Presentation of New ASBPA Certificate Cards:

Mr. Busby presented the Board with a sample of the new ASBPA Certificate Cards that would be available for order through NASBA.

25. Adjournment of Meeting:

The next meeting of the Board is scheduled for Friday, September 18, 2020 at 10:00 a.m. at the Board office in Montgomery, AL. There being no further business to come before the Board, Dr. Grice made a motion to adjourn. Mr. Schaffers seconded and the motion carried unanimously. The meeting adjourned at 2:59 p.m.

Respectfully Submitted:



Delbert Madison  
Secretary

Approved:



Steven M. Barranco, CPA  
Chair