

Alabama State Board of Public Accountancy
Minutes of Board Meeting
May 25, 2022

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Wednesday, May 25, 2022, in the Board office, located in Montgomery, Alabama at 10:00 a.m.

Board Members Present: Ms. Connie Sheppard-Harris, CPA
Mr. J. Earl Blackmon, CPA
Mr. Delbert Madison
Ms. Rita Prince, CPA
Mr. Wim Schaffers, CPA

Dr. Steve Grice, CPA, and Mr. Michael Kintz, CPA, were absent.

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

Also present were D. Boyd Busby, Executive Director; Billington M. Garrett, General Counsel; Amy Thompson, Chief of Staff; Teresa Taylor, Enforcement Coordinator; Jeannine Birmingham, President and CEO of the ASCPA, and Mr. Steve Smith, CPA and incoming Board member.

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 Ms. Connie Sheppard-Harris, CPA, Chair.

3. Approval of Agenda:

Mr. Blackmon made a motion to approve the agenda as presented for the May 25, 2022 meeting. Mr. Madison seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Madison, Schaffers, and Ms. Prince and Sheppard-Harris.

4. Approval of Minutes:

Mr. Madison made a motion to approve the minutes of the January 21, 2022 meeting. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Madison, Schaffers, and Ms. Prince and Sheppard-Harris.

5. Update from Jeannine Birmingham, CEO, Alabama Society of CPAs

Ms. Birmingham discussed current issues relative to the profession including the CPA Pipeline, Tax issues and ESG. A brief discussion ensued but no action was taken.

6. Requests for Reinstatement:

a. Paula C. Andrews, Certificate No. 6964:

Mr. Busby presented a letter from Paula C. Andrews, CPA Certificate No. 6964, requesting reinstatement to inactive 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. Andrews did not attend the hearing and it was conducted in her absence. Ms. Andrews' written request included the required assertion on felonies, a completed 2021-2022 personal registration form, verification of citizenship, and payment in the amount of \$1,675. The payment comprised the \$100 reinstatement fee, \$1,000 administrative fine, \$500 late renewal penalty for the fiscal year 2007-2008, and \$75 registration fees for the fiscal years 2007-2008 (\$25) and 2021-2022 (\$50). After discussion, Mr. Schaffers made a motion to reinstate Ms. Andrews' CPA Certificate No. 6964 to inactive status. Mr. Madison seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Madison, Schaffers, and Ms. Prince and Sheppard-Harris.

b. Donald E. Turnbow, Certificate No. 6823:

Mr. Busby presented a letter from Donald E. Turnbow, CPA Certificate No. 6823, 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. Turnbow did not attend the hearing and it was conducted in his absence. Mr. Turnbow's written request included the required assertion on felonies, a completed 2021-2022 personal registration form, evidence of completion of required catch-up CPE, and payment in the amount of \$200. The payment comprised the \$100 reinstatement fee and \$100 registration fee for the fiscal year 2021-2022. After discussion, Mr. Schaffers made a motion to reinstate Mr. Turnbow's CPA Certificate No. 6823 to active status. Mr. Madison seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Madison, Schaffers, and Ms. Prince and Sheppard-Harris.

7. Initial Approval of Rule Changes:

a. 30-X-4-.03 Military Spouses Reciprocity

Mr. Madison 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-4-.03. Mr. Blackmon seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Madison, Schaffers, and Ms. Prince and Sheppard-Harris.

b. 30-X-4-.07 Military Spouse Waiver of Application Fee

Mr. Blackmon 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-4-.07. Mr. Madison seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Madison, Schaffers, and Mses. Prince and Sheppard-Harris.

c. 30-X-6-.04 Client Records Rule Based on Firm Sale or Closing

Ms. Prince 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-6-.04. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Madison, Schaffers, and Mses. Prince and Sheppard-Harris.

8. Approval of Oct-Nov-Dec 2021 CPA Examination Grades:

The Board was presented with the AICPA Advisory Grades for the October through December 2021 Uniform CPA Examination. After review, Mr. Madison made a motion to approve the grades as released to candidates. Mr. Schaffers seconded and the motion carried unanimously.

9. Approval of Jan-Feb-Mar 2022 CPA Examination Grades:

The Board was presented with the AICPA Advisory Grades for the January through March 2022 Uniform CPA Examination. After review, Mr. Schaffers made a motion to approve the grades as released to candidates. Mr. Madison seconded and the motion carried unanimously.

10. Approval of new CPA Certificates from 14499 through 14564-R:

Mr. Madison made a motion to approve new CPA Certificates No. 14499 through 14564-R. Mr. Schaffers seconded and the motion carried unanimously.

11. Approval of Increase in CPA Exam Section fees:

Mr. Schaffers made a motion to approve the increase in CPE Exam Section fees to \$238.15 per section effective August 6, 2022. Ms. Prince seconded and the motion carried unanimously.

12. 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.

13. FY2021-2022 Delinquencies Update and Analysis:

A statistical summary of FY2021-2022 Delinquencies was presented to the Board. A brief discussion ensued but no action was taken.

14. FY2021 CPE Audit Update:

A statistical summary of FY2021 CPE Audit was presented to the Board. A brief discussion ensued but no action was taken.

15. Complaints Update:

A complaints summary for FY 2009-2010 through 2021-2022 was presented to the Board. A brief discussion ensued but no action was taken.

16. 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.

17. NASBA Regional Director Recommendation:

Mr. Busby discussed with the Board about him being on several NASBA committees that would require him to travel more. The Board approved for him to travel as necessary.

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

(a) New Database

Mr. Busby informed the Board that the Board staff along with OIT were working to develop a new licensee database.

(b) 2022 Legislative Session

Mr. Busby informed the Board of bills presented in the 2022 legislative session that could affect the Board.

(c) NASBA Executive Director's Conference Recap

Mr. Busby informed the Board of important items discussed at the NASBA Executive Director's Conference.

(d) AICPA Code of Conduct Amended & Opposed by NASBA

Mr. Busby presented to the Board the AICPA Code of Conduct that was amended and opposed by NASBA.

(e) Injunction Issued – Lawrence Triplett


Mr. Busby updated the Board on the injunction issued in the Lawrence Triplett case.

- (f) 2024 Infrastructure Changes to the CPA Exam
Mr. Busby discussed 2024 infrastructure changes coming for the CPA Exam.
- (g) 2024 CPA Exam Evolution
Mr. Busby discussed the CPA Evolution and the CPA Exam transition planning framework.
- (h) Upcoming Items/Discussions
Mr. Busby discussed items that will be coming up for the Board to consider.

19. Adjournment of Meeting:


The next meeting of the Board is scheduled for Friday, July 15, 2022 at 10:00 a.m. at the Board office in Montgomery. There being no further business to come before the Board, Mr. Schaffers made a motion to adjourn. Mr. Madison seconded and the motion carried unanimously. The meeting adjourned at 2:48 p.m.

Respectfully Submitted:



Delbert Madison
Secretary

Approved:



Connie Sheppard-Harris, CPA
Chair