

Alabama State Board of Public Accountancy
Minutes of Board Meeting
July 15, 2022

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Friday, July 15, 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
Dr. Steve Grice, CPA
Mr. Wim Schaffers, CPA

Mr. Delbert Madison, Mr. Michael Kintz, CPA and Ms. Rita Prince, 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; Kathy Brown, Administrative Law Judge; Jeannine Birmingham, President and CEO of the ASCPA, and Mr. Steve Smith, CPA, an 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. Schaffers made a motion to approve the agenda as presented for the July 15, 2022 meeting. Mr. Blackmon seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Schaffers, and Ms. Sheppard-Harris.

4. Approval of Minutes:

Dr. Grice made a motion to approve the minutes of the May 25, 2022 meeting. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Schaffers, and Ms. Sheppard-Harris.

5. Disciplinary Hearings:

a. Case No. 22-3 – Julie Childs Buford, Cert. 8176:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Julie Childs Buford. Ms. Buford did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Dr. Grice made a motion that the Board accept the consent agreement as presented. Mr. Blackmon seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, and Schaffers. Ms. Sheppard-Harris abstained from all discussion and voting. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

b. Case No. 22-2 – Wendy Prickett Ellison, Cert. 5102/ Ellison CPA PC – 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, Dr. Grice made a motion to go into Executive Session to discuss the general reputation and character, physical condition, professional competence, or mental health of the individual. Mr. Blackmon seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, and Ms. Sheppard-Harris. Mr. Schaffers abstained. All other individuals in attendance excused themselves at 10:36 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 10:42 a.m., Ms. Sheppard-Harris called the meeting back to order and called for a motion in the matter. Dr. Grice made a motion that the Board find Ms. Ellison guilty of all charges made in the summons and compliant, that Ms. Ellison's certificate be revoked, and that Ms. Ellison be fined \$1,000 per count for a total of \$2,000. Dr. Grice further moved that the revoked certificate be returned to the Board office within 30 days. Mr. Blackmon seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, and Ms. Sheppard-Harris. Mr. Schaffers abstained. The Board's Orders, Summons and Complaints, and the transcript of the hearing are attached and become a part of these minutes.

6. Show of Cause Hearings:

a. Case No. 21CPE-1 – Robert R. Brogdon - 1716:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the show of cause hearing for Mr. Robert R. Brogdon. Mr. Brogdon attended the meeting and represented himself. At the conclusion of the hearing, Mr. Schaffers made a motion to go into Executive Session to deliberate evidence in this case. Dr. Grice seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Schaffers, and Ms. Sheppard-Harris. All other individuals in attendance excused themselves at 11:01 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 11:09 a.m., Ms. Sheppard-Harris called the meeting back to order and called for a motion in the matter. Mr. Schaffers made a

motion that the Board revoke Mr. Brogdon's certificate for failing to comply with the September 16, 2021 Board Order. Mr. Schaffers further moved that Mr. Brogdon is to comply with the September 16, 2021 Board Order, be fined an additional \$2,000 and that the revoked certificate is to be returned to the Board office immediately or as soon as possible. Mr. Blackmon seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, Schaffers, and Ms. Sheppard-Harris. The Board's Orders, Summons and Complaints, and the transcript of the hearing are attached and become a part of these minutes.

7. Disciplinary Hearings on Delinquent 2021-2022 Annual Registrations:

Ms. Sheppard-Harris 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 2021-2022 annual registrations. None of the respondents attended the hearings and the hearings were conducted in their absence. At the conclusion of the hearings, Dr. Grice made a motion that the Board find each respondent listed on Board Exhibit No. 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. Blackmon seconded, and the motion carried unanimously on a roll call vote. Voting in favor of the motion were Messrs. Blackmon, Grice, 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. The 17 CPAs and 2 firms who had Delinquent 2021-2022 registrations and who had disciplinary action taken against them are as follows:

CERTIFIED PUBLIC ACCOUNTANTS

NAMED CPA	CERT #	CASE NO
ARNOLD MARK BARNETT	13287-R	22D-1
BENJAMIN HERBERT BLANKENSHIP	8322-R	22D-4
KRYSTLE GILCHRIST CAMPBELL	10992	22D-56
MICHELLE YOUNG DUCKWORTH	6851-R	22D-58
BARBARA H DUNLAP	P1027	22D-12
ISAO ETO	6704	22D-62
ANN WILSON GARRARD	3649	22D-18
GARRISON MICHAEL GRACEY	13129	22D-64
KENNETH B HAWSEY	6720	22D-65
STUART DILWORTH JACOBS	13534	22D-27
SEAN BROOKS JOHNSON	9714-R	22D-28
DOMINIQUE J KRAUSE	3134	22D-31
HERBERT EARL LEWIS	10973-R	22D-34
BRIAN JUSTIN MANN	12934	22D-35
SAMANTHA BIDDLE PHILLIPS	14148-R	22D-42
MICHAEL WAYNE SHAPER	6798	22D-45
RACHEL KRISTINE ZUCCHELLI	12091	22D-52

FIRMS		
NAMED CPA	CERT #	CASE NO
ANN WILSON GARRARD	3649	22DF-1
BARBARA H DUNLAP	P1027	22DF-5

8. Petition for Declaratory Ruling:

Mr. Busby presented a Petition for Declaratory Ruling request to the Board for review. After review and subsequent discussion, Dr. Grice made a motion that the Board deny the petition requested. Mr. Blackmon seconded and the motion carried unanimously.

9. Approval of new CPA Certificates from 14565 through 14599-R:

Dr. Grice made a motion to approve new CPA Certificates No. 14565 through 14599-R. Mr. Schaffers seconded and the motion carried unanimously.

10. Approval of FY2022-2023 Operations Plan:

The Board was presented with the FY2022-2023 Operations Plan. After review, Dr. Grice made a motion to approve the FY2022-2023 Operations Plan as presented. Mr. Blackmon seconded and the motion carried unanimously.

11. Approval of Revised FY2021-2022 Operating Calendar:

The Board was presented with a revised 2021-2022 Operating Calendar. After review, Mr. Schaffer made a motion to approve the revised 2021-2022 Operating Calendar as presented. Mr. Blackmon seconded and the motion carried unanimously.

12. Peer Review Delinquencies Update:

A statistical summary of Delinquent Peer Reviews as of December 31, 2021 was presented to the Board. A brief discussion ensued but no action was taken.

13. 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.

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. 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.

16. 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) Injunction Issued – Lawrence Triplett

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

(d) 2024 CPA Exam Evolution

Mr. Busby discussed the CPA Evolution and the CPA Exam transition planning framework.

(e) NASBA & Outside Board Appointments

Mr. Busby informed the Board of NASBA and outside Board appointments.

17. NASBA Eastern Regional Conference Recap:

Mr. Busby informed the Board of important items discussed at the NASBA Eastern Regional Conference. A brief discussion ensued but no action was taken.

18. Adjournment of Meeting:

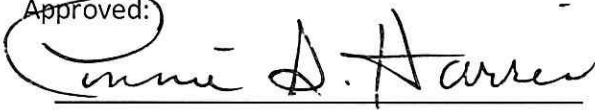
The next meeting of the Board is scheduled for Monday, September 26, 2022 at 10:00 a.m. at Auburn University in Auburn. There being no further business to come before the Board, Dr. Grice made a motion to adjourn. Mr. Blackmon seconded and the motion carried unanimously. The meeting adjourned at 2:03 p.m.

Respectfully Submitted:



Delbert Madison
Secretary

Approved:

A handwritten signature in cursive script, reading "Connie D. Harris". The signature is written in black ink and is positioned above a horizontal line.

Connie Sheppard-Harris, CPA
Chair