

Alabama State Board of Public Accountancy
Minutes of Board Meeting
January 29, 2025

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Wednesday, January 29, 2025 at the Board 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
Ms. Connie Sheppard-Harris, CPA
Mr. Steve Smith, CPA

Mr. Wim Schaffers attended the first portion of the meeting virtually.

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; and Teresa Taylor, Enforcement Coordinator.

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. Rita Prince, CPA, Chair.

3. Approval of Agenda:

Mr. Etheredge made a motion to approve the agenda as presented for the January 29, 2025 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 Meses. Prince and Sheppard-Harris.

4. Approval of Minutes:

Mr. Kintz made a motion to approve the minutes of the November 12, 2024 meeting. Mr. Smith seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Skinner, Smith, and Meses. Prince and Sheppard-Harris.

5. Report on Pathway Legislation Trends:

Mr. Schaffers presented a recap of discussions during NASBA meetings regarding the pathway and substantial equivalency. The Board agreed for Messrs. Busby, Garrett, Smith, and Ms. Birmingham and Dr. Grice to start working on language for a possible upcoming statute change.

Mr. Schaffers left the meeting at this time.

6. Requests for Reinstatement:

a. Inkyu Jun, Certificate No. 13278-R:

Mr. Busby presented a letter from Inkyu Jun, CPA Certificate No. 13278-R, 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. Jun did not attend the hearing, and it was conducted in his absence. Mr. Jun's written request included the required assertion on felonies, completion of 40 hours of CPE, a completed Reinstatement Registration form, completion of the NASBA CPT Ethics Training course, and payment in the amount of \$2,700. The payment comprised the \$2,000 administrative fine levied in case No. 20D-50, the \$500 late renewal penalty for the fiscal year 2019-2020, and \$200 active registration fees for the fiscal years 2019-2020 and 2024-2025. After discussion, Mr. Etheredge made a motion to reinstate Mr. Jun's CPA Certificate No. 13278-R 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, and Ms. Prince and Sheppard-Harris.

b. Nicholas Lamar MacDonald, Certificate No. 6306-R:

Mr. Busby presented a letter from Nicholas Lamar MacDonald, CPA Certificate No. 6306-R, 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. MacDonald did not attend the hearing, and it was conducted in his absence. Mr. MacDonald's written request included the required assertion on felonies, a completed Reinstatement Registration form, completed 2024-2025 Firm Registration form, completion of the NASBA CPE Ethics Training course, and payment in the amount of \$2,230. The payment comprised the \$2,000 administrative fine levied in the case 24PR-7, \$100 personal registration fees for fiscal year 2024-2025, and the \$130 firm registration fee for the fiscal year 2024-2025. After discussion, Mr. Skinner made a motion to reinstate Mr. MacDonald's CPA Certificate No. 6306-R to active status provided that if Mr. MacDonald decided in the future to issue financial statements, he must have a pre-issuance review that is approved by the Board. Mr. Smith 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 and Sheppard-Harris.

c. Patricia Celeste Welejski, Certificate No. 6755:

Mr. Busby presented a letter from Patricia Celeste Welejski, CPA Certificate No. 6755 requesting reinstatement to active 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. Welejski did not attend the hearing, and it was conducted in her absence. Ms. Welejski's written request included the required assertion on felonies, completion of 40 hours of CPE, a completed Reinstatement Registration form, completion of the NASBA CPT Ethics Training course, and payment in the amount of \$1,200. The payment comprised the \$500 administrative fine levied in the case No. 24D-84, the \$500 late renewal penalty for the fiscal year 2023-2024, and \$200 active registration fees for the fiscal years 2023-2024 and 2024-2025. After discussion, Mr. Kintz made a motion to reinstate Ms. Welejski's CPA Certificate No. 6755 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, and Mses. Prince and Sheppard-Harris.

d. William Jake Petty, Certificate No. 13672:

Mr. Busby presented a letter from William Jake Petty, CPA Certificate No. 13672, requesting reinstatement to active status after having voluntarily surrendered. 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. Petty did not attend the hearing, and it was conducted in his absence. Mr. Petty's written request included the required assertion on felonies, completion of 40 hours of CPE, a completed Reinstatement Registration form, and payment in the amount of \$100. The payment comprised the \$100 active registration fee for the fiscal year 2024-2025. After discussion, Ms. Sheppard-Harris made a motion to reinstate Mr. Petty's CPA Certificate No. 13672 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 Mses. Prince and Sheppard-Harris.

7. Approval of new CPA Certificates from 15225 through 15282:

Mr. Smith made a motion to approve new CPA Certificates No. 15225 through 15282. Mr. Etheredge seconded and the motion carried unanimously.

8. Approval of Policies & Procedures Manual:

Mr. Etheredge made a motion to approve revised Policies and Procedures Manual, with the correction of a typo. Mr. Smith seconded and the motion carried unanimously.

9. Approval of Contract Extension for Zarzaur & Schwartz, PC:

Ms. Sheppard-Harris made a motion to approve the contract for Zarzaur & Schwartz, PC. Mr. Kintz seconded and the motion carried unanimously.

10. Approval of OIT Website Redesign:

Mr. Skinner made a motion to approve the OIT Website redesign as presented in the estimated quote. Ms. Sheppard-Harris seconded and the motion carried unanimously.

11. Approval of OIT Database/Exam Systems:

Mr. Kintz made a motion to approve the OIT Database/Exam Systems as presented in the estimated quote and subject to the legislative approval of the \$100,000 supplemental appropriation. Mr. Skinner 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. Discussion/Recap of CPE Audit:

CPE Audit statistics were presented to the Board. No discussion ensued and no action was taken.

14. Analysis of Current Year Annual Registration:

The Board was presented with statistics and summary of the current year's annual registrations. A brief discussion ensued but no action was taken.

15. Complaints Update:

A complaints summary for FY 2009-2010 through 2024-2025 was presented to the Board. No discussion ensued and no action was taken.

16. Licensee Count:

A statistical summary of the number of Board licensees by category was presented to the Board. No discussion ensued and no action was taken.

17. Discussion of Disciplinary Action Reporting:

The Board discussed current practices regarding public posting of disciplinary actions, and the Board agreed to make no changes to the current publications of disciplinary actions. No action was taken.

18. Executive Director Update on Activities:

Mr. Busby updated the Board on activities from the Board office. Mr. Busby informed the Board of discussions to hire Dr. Steve Grice to fill the vacant position of Board consultant.

19. Other Business:

Mr. Kintz reported to the Board from the NASBA Administration & Finance Committee regarding a salary study. No discussion ensued and no action was taken.

20. Adjournment of Meeting:

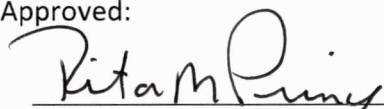
The next meeting of the Board is scheduled for Friday, May 9, 2025 at 10:00 a.m. at the Board's office in Montgomery, AL. There being no further business to come before the Board, Mr. Kintz made a motion to adjourn. Mr. Skinner seconded and the motion carried unanimously. The meeting adjourned at 12:45 p.m.

Respectfully Submitted:



G. Alan Skinner, CPA
Secretary

Approved:



Rita M. Prince, CPA
Chair