

Alabama State Board of Public Accountancy
Minutes of Board Meeting
November 18, 2025

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Tuesday, November 18, 2025, at the University of Alabama located in Tuscaloosa, Alabama at 10:00 a.m.

Board Members Present: 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

Mr. Etheredge was 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; Jeannine Birmingham, ASCPA President & CEO; Rob Pearson, ASCPA Director of Governmental Affairs; and University faculty and students.

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. Skinner made a motion to approve the agenda for the November 18, 2025 meeting. Mr. Kintz 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.

4. Approval of Minutes:

Ms. Sheppard-Harris made a motion to approve the minutes of the September 16, 2025 meeting. 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.

5. Requests for Reinstatement:

a. Ami Allen Hudson, Certificate No. 7004:

Mr. Busby presented a letter from Ami Allen Hudson, CPA Certificate No. 7004, 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. Hudson did not attend the hearing, and it was conducted in her absence. Ms. Hudson's written request included the required assertion on felonies, a completed Reinstatement Registration form, submission of 40 hours of CPE, completion of the NASBA CPE Ethics Training Course, and payment in the amount of \$600. The payment comprised the \$500 administrative fine levied in the case 24DF-1 and \$100 personal registration fee for fiscal year 2025-2026. After discussion, Mr. Kintz made a motion to reinstate Ms. Hudson's CPA Certificate No. 7004 to active status. Ms. Prince 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.

b. James William Anderson, Certificate No. 11120:

Mr. Busby presented a letter from James William Anderson, CPA Certificate No. 11120, requesting reinstatement to inactive 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. Anderson did not attend the hearing, and it was conducted in his absence. Mr. Anderson's written request included the required assertion on felonies, a completed Reinstatement Registration form, and payment in the amount of \$50. The payment comprised the \$50 personal registration fee for fiscal year 2025-2026. After discussion, Mr. Skinner made a motion to reinstate Mr. Anderson's CPA Certificate No. 11120 to inactive status. Ms. Prince 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.

c. Thomas Patrick Kent III, Certificate No. 10569:

Mr. Busby presented a letter from Thomas Patrick Kent, III, CPA Certificate No. 10569, 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. Kent did not attend the hearing, and it was conducted in his absence. Mr. Kent'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 \$1,200. The payment comprised the \$500 administrative fine levied in the case 24D-30, \$200 personal registration fees for fiscal years 2023-2024 & 2025-2026, and \$500 late renewal penalty for fiscal year 2023-2024. After discussion, Ms. Sheppard-Harris made a motion to reinstate Mr. Kent's CPA Certificate No. 10569 to active status. 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.

d. Tabatha Rimes Baker, Certificate No. 13570-R:

Mr. Busby presented a letter from Tabatha Rimes Baker, CPA Certificate No. 13570-R, 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. Baker did not attend the hearing, and it was conducted in her absence. Ms. Baker's written request included the required assertion on felonies, a completed Reinstatement Registration form, submission of 40 hours of CPE, completion of the NASBA CPE Ethics Training Course, and payment in the amount of \$2,700.00. The payment comprised the \$2,000 administrative fine levied in the case 20D-6, \$200 personal registration fees for fiscal years 2019-2020 & 2025-2026, and \$500 late renewal penalty for fiscal year 2019-2020. After discussion, Mr. Kintz made a motion to reinstate Ms. Baker's CPA Certificate No. 13570-R to active status. 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.

e. Brian Justin Mann, Certificate No. 12934:

Mr. Busby presented a letter from Brian Justin Mann, CPA Certificate No. 12934, 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. Mann did not attend the hearing, and it was conducted in his absence. Mr. Mann'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 \$1,100. The payment comprised the \$500 administrative fine levied in the case 22D-35, \$100 personal registration fees for fiscal years 2021-2022 & 2025-2026, and \$500 late renewal penalty for fiscal year 2021-2022. After discussion, Ms. Sheppard-Harris made a motion to reinstate Mr. Mann's CPA Certificate No. 12934 to inactive status. Mr. Kintz 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.

f. Keisha Aycock Hall, Certificate No. 9337:

Mr. Busby presented a letter from Keisha Aycock Hall, CPA Certificate No. 9337, 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. Hall did not attend the hearing, and it was conducted in her absence. Ms. Hall'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 \$1,100. The payment comprised the \$500 administrative fine levied in the case 25D-18, \$100 personal registration fees for fiscal years 2024-2025 & 2025-2026, and \$500 late renewal penalty for fiscal year 2024-2025. After discussion, Ms. Prince made a motion to reinstate Ms. Hall's CPA Certificate No. 9337 to inactive status. Ms. Sheppard-Harris seconded, and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Kintz, Smith, Sparks and Mses. Prince and Sheppard-Harris. Mr. Skinner abstained.

6. Approval of July - September 2025 CPA Examination Grades:

The Board was presented with the AICPA Advisory Grades for the July through September 2025 Uniform CPA Examination. After review, Mr. Skinner made a motion to approve the grades as released to candidates. Mr. Kintz seconded, and the motion carried unanimously.

7. Approval of new CPA Certificates from 15435 through 15505:

Ms. Sheppard-Harris made a motion to approve new CPA Certificates No. 15435 through 15505. Mr. Skinner seconded, and the motion carried unanimously.

8. Approval of Amended FY2025-2026 Operating Calendar:

The Board was presented with an Amended Operating Calendar for fiscal year 2026. After review, Mr. Skinner made a motion to approve the updated Operating Calendar. Ms. Prince seconded, and the motion carried unanimously.

9. Approval of Board Statement on Issuing Reciprocal Licenses:

Mr. Skinner made a motion stating that the Board approves that any state that has adopted a pathway that is consistent with a bachelor's degree with an accounting concentration, and 2 years of experience is considered to be substantially equivalent for purposes of reciprocity. Mr. Kintz 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.

10. Approval of Updated Salary Schedule:

The Board was presented with an updated salary schedule. After review, Mr. Sparks made a motion to approve the updated Salary Schedule. Mr. Skinner seconded, and the motion carried unanimously.

11. Review of Statute Changes:

A review of the status of statute changes was presented to the Board. A brief discussion ensued but no action was taken.

12. Private Equity Task Force:

A discussion of private equity issues was discussed. As Board Chair, Mr. Smith appointed a task force to allow the Board to respond, if needed, to any issues that may arise prior to the next Board meeting. The task force was comprised of Steve Smith, Alan Skinner, Tod Etheridge, Boyd Busby, and Bill Garrett.

13. 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.

14. Peer Review Delinquencies Update – as of December 31, 2024:

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

15. CPE Audit Update – FY 2024-2025:

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

16. Complaints Update:

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

17. 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.

18. FY2024-2025 Licensees Who Voluntarily Surrendered:

A list of licensees who voluntarily surrendered during 2024-2025 was presented to the Board. A brief discussion ensued but no action was taken.

19. Update from Alabama Society of CPAs CEO, Jeannine Birmingham, CPA:

Ms. Jeannine Birmingham updated the Board on the activities of the ASCPA. A brief discussion ensued but no action was taken.

20. Executive Director Update on Activities/ NASBA Annual Meeting Recap:

Mr. Busby updated the Board on activities from the Board office. Additionally, the Board discussed information presented at the NASBA Annual Meeting. A brief discussion ensued but no action was taken.

21. Other Business:

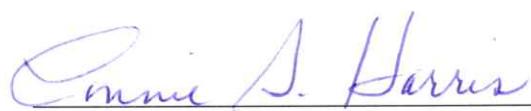
a. NASBA Committee Assignments

Mr. Busby presented NASBA Committee assignments for current and former Board members. A brief discussion ensued but no action was taken.

22. Adjournment of Meeting:

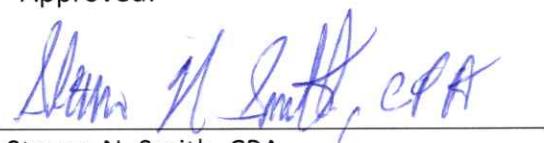
The next meeting of the Board is scheduled for Tuesday, January 27, 2026 at 10:00 a.m. at Troy University in Troy, AL. There being no further business to come before the Board, Mr. Sparks made a motion to adjourn. Mr. Skinner seconded, and the motion carried unanimously. The meeting adjourned at 1:54 p.m.

Respectfully Submitted:



Connie Sheppard-Harris, CPA
Secretary

Approved:



Steven N. Smith, CPA
Chair