

Alabama State Board of Public Accountancy
Minutes of Board Meeting
July 11, 2025

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Friday, July 11, 2025, at the Board's 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. Wim Schaffers, CPA
Ms. Connie Sheppard-Harris, CPA
Mr. Alan Skinner, CPA
Mr. Steve Smith, CPA

No Board members were 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; Ashley Sides, CPE Administrator; Terry Sparks, CPA; Jeannine Birmingham, ASCPA President & CEO; Rob Pearson, ASCPA Director of Governmental Affairs; and Kathy Brown, Administrative Law Judge.

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. Kintz made a motion to approve the agenda for the July 11, 2025 meeting. Mr. Smith seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Mses. Prince and Sheppard-Harris.

4. Approval of Minutes:

Mr. Etheredge made a motion to approve the minutes of the May 9, 2025 meeting. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Mses. Prince and Sheppard-Harris.

5. Disciplinary Hearings:

a. Case No. 25-9 – Peggy R. Wall, Cert. 6264 / Peggy R. Wall, Inc, Firm F2017:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Peggy R. Wall. Ms. Wall did not attend the hearing, and the hearing was conducted in her absence. At the conclusion of the hearing, Mr. Skinner made a motion to go into Executive Session to discuss the general reputation and character of the licensee. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Ms. Sheppard-Harris. Ms. Prince recused herself from all discussions and voting in this case. Board members excused themselves at 10:15 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 10:25 a.m., Vice Chair Mr. Smith called the meeting back to order and called for a motion in the matter. Mr. Schaffers made a motion that the Board find Ms. Wall guilty of all charges made in the summons and compliant and that Ms. Wall's certificate be revoked. Mr. Schaffers further moved that Ms. Wall be fined \$2,000.00 per count for a total of \$6,000.00, complete the NASBA CPT Ethics course, and return the revoked certificate and permit to practice within 30 days. Mr. Etheredge seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Ms. Sheppard-Harris. Ms. Prince was recused. 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. 25CPE-15 – Chante Obazee, Cert. 7754:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Chante Obazee. Ms. Obazee did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Mr. Kintz made a motion that the Board find Ms. Obazee guilty of all charges in the Summons and Complaint and that Ms. Obazee be fined \$710.00. He further moved that Ms. Obazee resolve all CPE deficiencies for the fiscal year under review with current year CPE and that she complete the NASBA Center for Public Trust Ethical Leadership Course. Ms. Sheppard-Harris seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Ms. Prince and Sheppard-Harris. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

c. Case No. 25CPE-21 – Charles Taylor Williams, Cert. 12516:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Charles Taylor Williams. Mr. Williams did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Ms. Sheppard-Harris made a motion that the Board find Mr. Williams guilty of all charges in the Summons and Complaint and that Mr. Williams be censured and fined \$5,000.00. She further moved that Mr. Williams resolve all CPE deficiencies for the fiscal year under review with current year CPE and that he complete the NASBA Center for Public Trust Ethical Leadership Course. Mr. Skinner seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Ms. Prince and Sheppard-Harris. The Board's

Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

d. Case No. 25CPE-22 – Aaron Joiner Singleton, Cert. 10681:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Aaron Joiner Singleton. Mr. Singleton did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Skinner made a motion that the Board find Mr. Singleton guilty of all charges in the Summons and Complaint and that Mr. Singleton be fined \$4,500.00. He further moved that Mr. Singleton resolve all CPE deficiencies for the fiscal year under review with current year CPE and that he complete the NASBA Center for Public Trust Ethical Leadership Course. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Ms. Prince and Sheppard-Harris. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

e. Case No. 25CPE-2 – Mark Alan Pitts, Cert. 10240:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Mark Alan Pitts. Mr. Pitts did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Etheredge made a motion that the Board accept the consent agreement as presented. Mr. Kintz seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Ms. Prince and Sheppard-Harris. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

f. Case No. 25CPE-4 – Allison Marie Bice, Cert. 13444-R:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Allison Marie Bice. Ms. Bice did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Mr. Skinner made a motion that the Board accept the consent agreement as presented. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Ms. Prince and Sheppard-Harris. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

g. Case No. 25CPE-5 – Katrina Solomon Burnett, Cert. 8482:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Katrina Solomon Burnett. Ms. Burnett did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Mr. Schaffers made a motion that the Board accept the consent agreement as presented. Mr. Smith seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Ms. Prince and Sheppard-Harris. The Board's Order,

Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

h. Case No. 25CPE-7 – Shane Patrick Fundum, Cert. 8507:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Shane Patrick Fundum. Mr. Fundum did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Etheredge made a motion that the Board accept the consent agreement as presented. Mr. Smith seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Ms. Prince and Sheppard-Harris. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

i. Case No. 25CPE-8 – Thomas George Hallin, Cert. 11798:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Thomas George Hallin. Mr. Hallin did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Schaffers made a motion that the Board accept the consent agreement as presented. Mr. Etheredge seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Ms. Prince and Sheppard-Harris. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

j. Case No. 25CPE-9 – Brandon Floyd Hayman, Cert. 13199:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Brandon Floyd Hayman. Mr. Hayman did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Ms. Sheppard-Harris made a motion that the Board accept the consent agreement as presented. Mr. Kintz seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Ms. Prince and Sheppard-Harris. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

k. Case No. 25CPE-10 – Andrew Dyer Kirk, Cert. 10705:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Andrew Dyer Kirk. Mr. Kirk did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Skinner made a motion that the Board accept the consent agreement as presented. Mr. Schaffers seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Ms. Prince and Sheppard-Harris. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

l. Case No. 25CPE-12 – Keith T. McMurtrie, Cert. 5791:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Keith T. McMurtrie. Mr. McMurtrie did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Etheredge made a motion that the Board accept the consent agreement as presented. Mr. Smith seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Mses. Prince and Sheppard-Harris. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

m. Case No. 25CPE-14 – Cynthia Leigh Minter, Cert. 6457:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Cynthia Leigh Minter. Ms. Minter did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Mr. Skinner made a motion that the Board accept the consent agreement as presented. Mr. Kintz seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Mses. Prince and Sheppard-Harris. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

n. Case No. 25CPE-16 – Julie Lavercombe Pyron, Cert. 7411:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Julie Lavercombe Pyron. Ms. Pyron did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Mr. Kintz made a motion that the Board accept the consent agreement as presented. Mr. Etheredge seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Mses. Prince and Sheppard-Harris. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

o. Case No. 25CPE-17 – Deborah Grace Stokes, Cert. 11138:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Deborah Grace Stokes. Ms. Stokes did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Mr. Schaffers made a motion that the Board accept the consent agreement as presented. Mr. Smith seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Mses. Prince and Sheppard-Harris. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

p. Case No. 25CPE-18 – Barrett Franklin Thomas, Cert. 13223:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Barrett Franklin Thomas. Mr. Thomas did not attend the meeting

and the hearing was conducted in his absence. At the conclusion of the hearing, Mr. Skinner made a motion that the Board accept the consent agreement as presented. Mr. Etheredge seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Ms. Prince and Sheppard-Harris. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

q. Case No. 25CPE-19 – Patricia Ann Valentine, Cert. 6925:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Patricia Ann Valentine. Ms. Valentine did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Mr. Kintz made a motion that the Board accept the consent agreement as presented. Mr. Etheredge seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Ms. Prince and Sheppard-Harris. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

r. Case No. 25CPE-20 – Kimberly Kelley Whitehurst, Cert. 10953:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Kimberly Kelley Whitehurst. Ms. Whitehurst did not attend the meeting and the hearing was conducted in her absence. At the conclusion of the hearing, Ms. Sheppard-Harris made a motion that the Board accept the consent agreement as presented. Mr. Etheredge seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Ms. Prince and Sheppard-Harris. The Board's Order, Summons and Complaint, and the transcript of the hearing are attached and become a part of these minutes.

6. Disciplinary Hearings on Delinquent 2024-2025 Annual Registrations:

Ms. Prince 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 2024-2025 annual registrations. None of the respondents attended the hearings and the hearings were conducted in their absence. At the conclusion of the hearings, Mr. Schaffers made a motion that the Board find each respondent listed on Board Exhibit No.1 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. Smith seconded, and the motion carried unanimously on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, Smith, and Ms. Prince and 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 37 CPAs and 6 firms who had Delinquent 2024-2025 registrations and who had disciplinary action taken against them are as follows:

CASE NO(s)	NAMED CPA / FIRM	CERT # / FIRM #	FINE TOTAL
25D-55	BREWER, RYAN WADE	9169	\$500
25D-56	BROWN, MARK KIMBELL	10853	\$500
25D-58	BUSBY, HARVEY G JR	7838-R	\$500
25D-4 / 25DF-3	BUSEY, NANCY JOANA / BUSEY & BUSEY CPAS LLC	3131 / F2020	\$1,000
25D-5 / 25DF-5	CALLAHAN, MICHAEL ANDREW / INTENTIONAL ACCOUNTING INC	14860-R / F2833	\$1,000
25D-10	CRANE, DAVID A	2577	\$500
25D-62	CRUTCH, ADRIENNE L	10625-R	\$500
25D-63	CURRIE, DOVER M	1281	\$500
25D-15	GRANGER, BESS MARIE	11262	\$500
25D-16	GRIGGS, JEANNIE P	4307	\$500
25D-18	HALL, KEISHA AYCOCK	9337	\$500
25D-66	HECKMAN, MICHAEL F	2510	\$500
25D-67	HOUGHTELING, MARK J	7368	\$500
25D-20 / 25DF-7	HOWARD, JOHN L JR / JOHN L HOWARD CPA	13289-R / F2545	\$1,000
25D-22 / 25DF-11	JAMES, ODIS F JR / ODIS F JAMES JR CPA	2374 / F772	\$1,000
25D-24	KLUMPP, LACEY HARRIS	14386	\$500
25D-25	LEE, CA WEN	13731-R	\$500
25D-26 / 25DF-1	MATHIS, TANIA VAUSE / BALANCED-3 ACCOUNTING AND TAX LLC	10504 / F2379	\$1,000
25D-27	MCLAIN, CODY RANDALL	11509	\$500
25D-28	MIKELL, KIMBERLY DELAINE	11033	\$500
25D-29 / 25DF-8	MILLER, JOSEPH R / JOSEPH R MILLER CPA	1148 / F2423	\$1,000
25D-78	MITCHELL, HEIDI	12262	\$500
25D-31	MUNDY, DONALD C	8300	\$500
25D-79	ODOM, ELIZABETH WOODHAM	7046	\$500
25D-86	REDMOND, JULIE SUZANNE	6533	\$500
25D-87	REINEMER, KARLI ILA	11824	\$500
25D-89	RHODES, JOHN FREDERICK	8408	\$500
25D-39	ROTH, ELEXUS NICOLE	14013	\$500
25D-92	SAEGER, PAUL H III	4686	\$500
25D-40	SASSER, JESSICA LYNN	12246	\$500
25D-93	SCHLUETER, WILLIAM R	5498	\$500
25D-43	SPOTANSKI, BRADLEY MICHAEL	14797-R	\$500
25D-44	STALLINGS, DUSTY CANDIDA	6309	\$500
25D-101	WHITEHURST, DAVID SCOTT	7787	\$500
25D-102	WIGGINS, TONY LEMUEL JR	8294	\$500
25D-49	WILLIAMSON, NATHAN T	15149-R	\$500
25D-50	WRIGHTSON, LAURA ELIZABETH	14711-R	\$500

7. Approval of January - March 2025 CPA Examination Grades:

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

8. Approval of new CPA Certificates from 15345 through 15377-R:

Mr. Smith made a motion to approve new CPA Certificates No. 15345 through 15377-R. Mr. Etheredge seconded, and the motion carried unanimously.

9. Approval of Updated Operating Calendar:

The Board was presented with an updated Operating Calendar for fiscal year 2025. After review, Mr. Etheredge made a motion to approve the updated Operating Calendar. Mr. Smith seconded, and the motion carried unanimously.

10. Approval of Policies and Procedures Manual:

The Board was presented with an updated Policies and Procedures Manual. After review, Mr. Smith made a motion to approve the updated Policies and Procedures Manual. Mr. Schaffers seconded, and the motion carried unanimously.

11. Approval of CPA Exam Section Fee Increase:

Mr. Smith made a motion to approve the increase in CPE Exam Section fees to \$265.57 per section effective August 2, 2025. Mr. Etheredge seconded and the motion carried unanimously.

12. Discussion of Draft Legislation on Pathways:

The Board was presented with two potential Bills that the ASCPA will present to the Legislature regarding changes to the Board Statute in relation to pathways for licensure and mobility. A discussion ensued but no action was taken.

13. Discussion of Mailing Late Notices:

The Board was presented with a proposal to discontinue sending courtesy late notices by mail and begin sending all courtesy late notices and registration reminders by email. The Board agreed that this would be acceptable.

14. CPE Audit Update – FY2024-2025:

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

15. Peer Review Delinquencies Update – FY2024-2025:

The Board was presented with Peer Review delinquencies update. 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. Executive Director Update on Activities:

Mr. Busby updated the Board on activities from the Board office.

19. Update from NASBA Board Meeting:

Wim Schaffers updated the Board on items discussed at the NASBA Board meeting. A brief discussion ensued but no action was taken.

20. Recap of NASBA Regional Meeting:

The Board recapped items discussed at the NASBA Regional meeting. A brief discussion ensued but no action was taken.

21. Other Business:

No other business was presented to the Board.

22. Adjournment of Meeting:

The next meeting of the Board is scheduled for Tuesday, September 16, 2025 at 10:00 a.m. at the Auburn University in Auburn, AL. There being no further business to come before the Board, Mr. Kintz made a motion to adjourn. Mr. Etheredge seconded, and the motion carried unanimously. The meeting adjourned at 2:45 p.m.

Respectfully Submitted:



G. Alan Skinner, CPA
Secretary

Approved:



Rita M. Prince, CPA
Chair