

**Alabama State Board of Public Accountancy  
Minutes of Board Meeting  
September 16, 2025**

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Tuesday, September 16, 2025, at Auburn University located in Auburn, 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; Jeannine Birmingham, ASCPA President & CEO; Rob Pearson, ASCPA Director of Governmental Affairs; Paul Perry, ASCPA Board Chair; Kathy Brown, Administrative Law Judge; and Auburn 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 Ms. Rita Prince, CPA, Chair.

3. Approval of Agenda:

Mr. Smith made a motion to approve the agenda for the September 16, 2025 meeting. 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.

4. Election of Officers:

Ms. Rita Prince made a motion to approve the new officers to be effective October 1, 2025. The new Chair will be Mr. Steve Smith, Vice Chair will be Mr. Alan Skinner, and the Secretary will be Ms. Sheppard-Harris. 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.

5. Approval of Minutes:

Mr. Schaffers made a motion to approve the minutes of the July 11, 2025 meeting. 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.

6. Disciplinary Hearings:

a. Case No. 25-8– Steven Dale Moore, Cert. 3280 / Potter Bryant & Moore, PC, Firm F254:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Steven Dale Moore. Mr. Moore 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. Smith seconded and the motion carried on a roll call vote. Voting in favor of the motion were Messrs. Etheredge, Schaffers, Skinner, Smith, and Ms. Prince and Sheppard-Harris. Abstaining from the vote was Mr. Kintz. The Board's Order and Summons and Complaint are attached and become a part of these minutes.

b. Case No. 25CPE-23 – Dena Yuille Barr, Cert. 9163:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Dena Yuille Barr. Ms. Barr 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. 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 and Summons and Complaint are attached and become a part of these minutes.

c. Case No. 25CPE-24 – Charles David Brooks, Cert. 8607:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Charles David Brooks. Mr. Brooks did not attend the meeting and the hearing was conducted in his absence. At the conclusion of the

hearing, Mr. Kintz made a motion that the Board find Mr. Brooks guilty of all charges in the Summons and Complaint and that Mr. Brooks be fined \$750.00. He further moved that Mr. Brooks 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 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. Prince and Sheppard-Harris. The Board's Order and Summons and Complaint are attached and become a part of these minutes.

d. Case No. 25CPE-26 – Scott Brumley Gardner, Cert. 12958:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Scott Brumley Gardner. Mr. Gardner 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 and Summons and Complaint are attached and become a part of these minutes.

e. Case No. 25CPE-27 – Tiffany Ann Houser, Cert. 14556-R:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Tiffany Ann Houser. Ms. Houser 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. 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 and Summons and Complaint are attached and become a part of these minutes.

f. Case No. 25CPE-28 – Angela Denise Lenski, Cert. 11078:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Angela Denise Lenski. Ms. Lenski 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. 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 and Summons and Complaint are attached and become a part of these minutes.



g. Case No. 25CPE-29 – Virginia Anderson Missonnier, Cert. 7762:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Virginia Anderson Missonnier. Ms. Missonnier 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 and Summons and Complaint are attached and become a part of these minutes.

h. Case No. 25CPE-30 – Natasha Ann Neese, Cert. 13186:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Ms. Natasha Ann Neese. Ms. Neese 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. 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 and Summons and Complaint are attached and become a part of these minutes.

i. Case No. 25CPE-31 – Benton Britnell Ramey, Cert. N138:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Benton Britnell Ramey. Mr. Ramey did not attend the meeting and the hearing was conducted in his 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 and Summons and Complaint are attached and become a part of these minutes.

j. Case No. 25CPE-33 – Don Nelson Tidwell, II, Cert. 14710-R:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Don Nelson Tidwell, II. Mr. Tidwell 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. 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 and Summons and Complaint are attached and become a part of these minutes.

k. Case No. 25CPE-34 – Michael Edward Williams, Cert. 14668-R:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearing for Mr. Michael Edward Williams. Mr. Williams 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. 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 and Summons and Complaint are attached and become a part of these minutes.

7. Requests for Reinstatement:

a. Carrie Arlene Talley, Certificate No. 5898:

Mr. Busby presented a letter from Carrie Arlene Talley, CPA Certificate No. 5898, 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. Talley did not attend the hearing, and it was conducted in her absence. Ms. Talley'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 23D-78, \$100 personal registration fees for fiscal years 2022-2023 and 2025-2026, and the \$500 late renewal penalty for the fiscal year 2022-2023. After discussion, Mr. Schaffers made a motion to reinstate Ms. Talley's CPA Certificate No. 5898 to inactive status. 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.

b. Lacey Harris Klumpp, Certificate No. 14386:

Mr. Busby presented a letter from Lacey Harris Klumpp, CPA Certificate No. 14386, 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. Klumpp did not attend the hearing, and it was conducted in her absence. Ms. Klumpp'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-24, \$100 personal registration fees for fiscal years 2024-2025 and 2025-2026, and the \$500 late renewal penalty for the fiscal year 2024-2025. After discussion, Mr. Smith made a motion to reinstate Ms. Klumpp's CPA Certificate No. 14386 to inactive status. 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.



c. Harriet Wells Aristeguieta, Certificate No. 5380-R:

Mr. Busby presented a letter from Harriet Wells Aristeguieta, CPA Certificate No. 5380-R, requesting reinstatement to active status after voluntarily surrendering. 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. Aristeguieta did not attend the hearing, and it was conducted in her absence. Ms. Aristeguieta's written request included the required assertion on felonies, a completed Reinstatement Registration form, completion of 40 hours of CPE, and payment in the amount of \$100. The payment comprised the \$100 personal registration fees for fiscal year 2025-2026. After discussion, Mr. Etheredge made a motion to reinstate Ms. Aristeguieta's CPA Certificate No. 5380-R to active status. 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 Meses. Prince and Sheppard-Harris.

8. Case No. 25D-16 Board Review:

The Board was presented with a discovery of a clerical error related to case 25D-16. After review, Mr. Kintz made a motion to set aside the revocation of this license. 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 Meses. Prince and Sheppard-Harris.

9. Approval of April - June 2025 CPA Examination Grades:

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

10. Approval of new CPA Certificates from 15378 through 15434:

Mr. Etheredge made a motion to approve new CPA Certificates No. 15378 through 15434. Mr. Schaffers seconded, and the motion carried unanimously.

11. Approval of FY2025-2026 Operating Calendar:

The Board was presented with the Operating Calendar for fiscal year 2026. After review, Mr. Smith made a motion to approve the updated Operating Calendar. Ms. Sheppard-Harris seconded, and the motion carried unanimously.

12. Approval of FY2026-2027 Annual Budget:

The Board was presented with the FY2026-2027 Annual Budget. After review, Mr. Schaffers made a motion to approve the FY2026-2027 Annual Budget. Mr. Etheredge seconded, and the motion carried unanimously.

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. 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.

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. 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.

18. Executive Director Update on Activities:

Mr. Busby updated the Board on activities from the Board office. During this update, the Board discussed the need for additional review of the wording in proposed legislative changes to 34-1-16(2). The Board voted to defer the review of this specific language to Mr. Garrett, Mr. Busby and Mr. Smith.

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. Other Business:

No other business was presented to the Board.

21. Adjournment of Meeting:


The next meeting of the Board is scheduled for Tuesday, November 18, 2025 at 10:00 a.m. at The University of Alabama in Tuscaloosa, 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:



Connie Sheppard-Harris, CPA  
Secretary

Approved:



Steven N. Smith, CPA  
Chair