

Alabama State Board of Public Accountancy
Minutes of Board Meeting
May 9, 2025

1. Date, Place and Attendance of Meeting:

A regular meeting of the Alabama State Board of Public Accountancy was held on Friday, May 9, 2025, at the Board's office located in Montgomery, Alabama at 10:05 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; Rob Pearson, ASCPA Director of Governmental Affairs; and Kathy Brown, Administrative Law Judge. Additionally, Mr. and Mrs. David Allen Bowers were present for his hearing.

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. Schaffers made a motion to approve the agenda for the May 9, 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 Mses. Prince and Sheppard-Harris.

4. Approval of Minutes:

Mr. Etheredge made a motion to approve the minutes of 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, Schaffers, Skinner, Smith, and Mses. Prince and Sheppard-Harris.

5. Disciplinary Hearings:

a. Case No. 24-12 – Jason Anthony Westbrook, Cert. 7440:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Jason Anthony Westbrook. Mr. Westbrook 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. Schaffers seconded, and the motion carried on a roll call vote. Mr. Smith abstained from all voting and discussion related to this case. Voting in favor of the motion were Messrs. Etheredge, Kintz, Schaffers, Skinner, 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.

b. Case No. 21CPE-55 – Narvel Wayne Southwell, Cert. 7113:

Ms. Kathy Brown, Esq., Governmental Hearing Officer served as hearing officer and presided over the disciplinary hearings for Mr. Narvel Wayne Southwell. Mr. Southwell 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. Southwell guilty of all charges in the Summons and Complaint and that the Board revoke his CPA Certificate number 7113. Mr. Skinner further moved that Mr. Southwell return his revoked certificate within 30 days. 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.

6. Requests for Reinstatement:

a. David Allen Bowers, Certificate No. 3318:

Mr. Busby presented a letter from David Allen Bowers, CPA Certificate No. 3318, 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. Bowers attended the hearing and represented himself. Mr. Bowers' written request included the required assertion on felonies, completion of 40 hours of CPE, a completed registration form for reinstatement, and payment in the amount of \$15,100. The payment comprised the \$15,000 administrative fine levied in the Board Order for Case No. 11-3, and the \$100 active registration fee for the fiscal year 2024-2025. After discussion, Mr. Smith made a motion to go into Executive Session to discuss the general reputation and character, physical condition, professional competence, or mental health of individual requesting reinstatement. 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. Board members excused themselves at 10:50 a.m., and qualified Board members met in executive session to deliberate with an estimated time of 15 minutes needed to discuss the matter. After deliberation, at 11:05 a.m., Ms. Prince called the meeting back to order and called for a motion in the matter. Mr. Smith made a motion to not reinstate Mr. Bowers' CPA Certificate No. 3318. 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 Mses. Prince and Sheppard-Harris.

b. Ryan S. Emili, Certificate No. 14321:

Mr. Busby presented a letter from Ryan S. Emili, CPA Certificate No. 14321, 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. Emili did not attend the hearing, and it was conducted in his absence. Mr. Emili's written request included the required assertion on felonies, a completed Reinstatement Registration form, completion of 40 hours of CPE, 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-18, \$200 personal registration fees for fiscal years 2023-2024 and 2024-2025, and the \$500 late renewal penalty for the fiscal year 2023-2024. After discussion, Mr. Smith made a motion to reinstate Mr. Emili's CPA Certificate No. 14321 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, Schaffers, Skinner, Smith, and Mses. Prince and Sheppard-Harris.

c. Robert Clayton Plaag, Certificate No. 13706:

Mr. Busby presented a letter from Robert Clayton Plaag, CPA Certificate No. 13706, requesting reinstatement to active 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. Plaag did not attend the hearing, and it was conducted in his absence. Mr. Plaag'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 2024-2025. After discussion, Mr. Schaffers made a motion to reinstate Mr. Plaag's CPA Certificate No. 14321 to active status pending receipt of a signed money order. 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.

7. Approval of Oct-Nov-Dec 2024 CPA Examination Grades:

The Board was presented with the AICPA Advisory Grades for the October through December 2024 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 15283-R through 15344:

Mr. Schaffers made a motion to approve new CPA Certificates No. 15283-R through 15344. Mr. Smith 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. Kintz seconded, and the motion carried unanimously.

10. 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.

11. Discussion of UAA Exposure Draft:

The Board was presented with the current UAA Exposure Draft related to CPA pathways and mobility. A discussion ensued but no action was taken.

12. Discussions of Potential Legislation for 2026:

The Board was presented with potential changes to the Board Statute in relation to pathways for licensure and mobility. Mr. Busby informed the Board of plans to create an Education Taskforce made up of accounting educators from Universities regarding these issues. A discussion ensued but no action was taken.

13. Executive Director Update on Activities:

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

14. Update from NASBA Board Meeting:

Wim Schaffers updated the Board on items discussed at the NASBA Board meeting. Additionally, Michael Kintz updated the Board on items discussed at the NASBA Administration & Finance Committee meeting. A brief discussion ensued but no action was taken.

15. FY2024-2025 Delinquencies Update and Analysis:

A statistical summary of FY2024-2025 Delinquencies was presented to the Board. A brief discussion ensued but no action was taken.

16. FY2025 CPE Audit Update:

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.

17. 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.

18. 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.

19. Discussion on Credit Extensions:

A request for a credit extension beyond what the Board had already approved and extended for exam candidates was presented to the Board. A brief discussion ensued but the Board agreed not to extend beyond the extensions already in place.

20. Other Business:

No other business was presented to the Board.

21. Adjournment of Meeting:

The next meeting of the Board is scheduled for Friday, July 11, 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. Ms. Sheppard-Harris seconded, and the motion carried unanimously. The meeting adjourned at 1:35 p.m.

Respectfully Submitted:



G. Alan Skinner, CPA
Secretary

Approved:



Rita M. Prince, CPA
Chair