

# TOP VIOLATIONS NOTED BY BOARD

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY  
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Montgomery AL 36130-0375  
334-242-5700 • [www.asbpa.alabama.gov](http://www.asbpa.alabama.gov)

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**1. Practicing public accountancy with a license status of inactive or retired.**

The practice of public accountancy includes the completion of audits, review and compilations and includes but is not limited to, kinds of services involving the use of accounting or auditing skills, including issuance of reports on financial statements or of one or more kinds of management advisory, financial advisory or consulting services, or the preparation of tax returns or the furnishing of advice on tax matters. If a certified public accountant or public accountant who has elected inactive status or retired status wishes to reenter the active practice of public accountancy, he or she must make application to the board for an annual permit to practice. [Ala. Code \(1975\) §34-1-11\(2\)](#).

**2. Licensees practicing public accountancy without a firm permit.**

A licensee, if practicing public accountancy, must practice under a firm with a firm permit even if the licensee operates as a sole practitioner.

**3. Licensees completing a financial statement based on requirements of the Alabama State Licensing Board for General Contractors (ASLBGC) and not enrolling in the Peer Review program.**

The ASLBGC only accepts as part of its application process forms completed from an Audit, Review or Compilation. Audits, reviews, or compilations prepared for the ASLBGC are subject to Peer Review. [Ala. Code \(1975\) §34-1-2\(9\)](#); [Ala. Admin. Code r. 30-x-8-.01-.07](#).

**4. CPAs that are in Alabama practicing public accountancy or holding out as a CPA without obtaining a reciprocal Alabama certificate within 24 months of arriving in Alabama.**

[Ala. Admin. Code r. 30-x-3-.06](#).

**5. Inability to document reported CPE hours in a CPE audit.**

[Ala. Code \(1975\) § 34-1-11\(c\)](#).

**6. Not updating the Board of changes of information such as employer, name, address, phone number and email address. Rules require that a licensee update the Board within 30 days for any of these changes.**

[Ala. Admin. Code r. 30-x-3-02\(2\)](#).