



Alabama State Board of Public Accountancy

September 2018

IT'S CERTIFICATE AND PERMIT RENEWAL TIME!!

Please submit your 2018-2019 individual and firm renewal package between 10/01/18 and 12/31/18. All registrations received on or after 1/1/19 are considered late and are subject to late filing penalties. The annual renewal fees and penalties are as follows:

ANNUAL REGISTRATIONS OF:

Type	Annual Fee	Certificate/License Status
Certified Public Accountants (CPA)	\$ 100	Active
Certified Public Accountants (CPA)	\$ 50	Inactive
Public Accountants (PA)	\$ 100	Active
Public Accountants (PA)	\$ 50	Inactive
Non-Licensee Owners (NLO)	\$ 100	Active
CPA/PA Firms	\$ 130	Active

DELINQUENT PENALTIES:

Late Filing After December 31	\$ 100	Plus Registration Fee
Late Filing After the Last Day in February	\$ 500	Plus Registration Fee



TOP REGISTRATION ERRORS NOTED BY THE BOARD



1 Having Your Assistant Complete the Form

It is the responsibility of the CPA, PA or NLO to complete the registration.



2 Guessing at CPE Information

You should have your certificates of completion ready and make sure that you complete the CPE reporting form accurately.



3 Submitting Registrations Late

Registrations should be submitted online or postmarked by December 31 of every year.



4 Submitting Incomplete Paper Forms

Please make sure all required fields are filled out completely and legibly. Individuals can even type out information on the fillable pdf.



5 Forgetting to Sign the Paper Form



6 Mailing the Form and Check Separately

Checks and forms should arrive together.



7 Forgetting to Send a Check



RULE CHANGES OF INTEREST

Effective Date September 14, 2018

30-X-1-.01(f) Definition of the Practice of Public Accounting (Amended Definition)

The definition of the practice of public accounting was amended to mirror the statute change that went into effect May 1, 2018. The rule change accomplished the following:

1. Defines the new financial engagement named Preparation Engagements and updated the definition of Compilation Engagements.
2. Further defines the services that encompass the practice of public accounting to include, 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.

30-X-3-.07(4) Annual Permits, Annual Registration Fees and Late Penalties

Changes the late periods to the following:

1. Annual registrations are due between October 1 and December 31.
2. If the annual registration is filed between January 1 and the last day in February, a late penalty of \$100 will be assessed.
3. If the annual registration is filed between March 1 and March 31, a late penalty of \$500 will be assessed.
4. If the annual registration is not filed by March 31, the

licensee will be considered delinquent and subject to disciplinary action by the Board up to revocation of your certificate and a fine of \$5,000 per count.

30-X-4 Examinations, Qualifications of Candidates, Applications, Passing Grades, Conditioned Subjects, Transfer of Credits, Issuance of Certificates

1. For candidate qualifications to sit for the CPA Exam and for certification, all class specific requirements have been removed while maintaining the overall number of hours in total and the number of hours between accounting and business courses.
2. Removed the reciprocal application fee for spouses of qualified military personnel.

30-X-5-.01(b) Continuing Professional Education – Retired CPAs and PAs

1. If a CPA or PA wishes to move their license to a status of retired, the CPA or PA is required to place the word “retired” adjacent to the CPA title or PA title on any business cards, letterhead, signature or anywhere the CPA or PA title appears.
2. A retired CPA or PA is not allowed to practice public accounting but is allowed to provide the following volunteer, uncompensated services: tax preparation services, participating in a government-sponsored business mentoring program, serving on the board of directors for a non-profit or governmental organization, or serving on a government-appointed advisory board.

TOP CPE ERRORS NOTED BY BOARD

1. Completion of a self-study course that is ½ hour in length. All CPE must be at least 1 hour (50-minutes) in length in order to qualify.
2. Completion of too much self-study CPE. No more than 20 hours of self-study may be claimed per fiscal year.
3. Claiming an on-demand webinar as live CPE. The delivery method for live CPE must be either group internet based CPE or group live.
4. Not completing 8 hours of accounting and auditing CPE. The field of study must be listed as either accounting or auditing, not finance or tax or specialized knowledge & applications.
5. Completion of too much behavioral CPE. No more than 8 hours can be in behavioral courses. Behavioral courses are those which address workplace behaviors, including but not limited to leadership, time management, goal setting, and team building.
6. Claiming CPE for instruction of a course that is not an acceptable CPE program. Instructors must be either instructing a university course or instructing an approved program for other CPAs earning CPE.



Disciplinary Actions

The facts of each case vary greatly and the Board's ruling is based on the merit of each case.

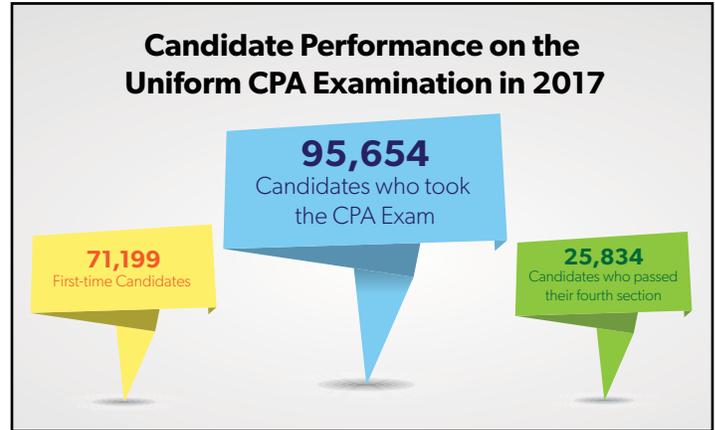
March 2018

Respondent: Leo Joseph Boohaker

CPA License: 4930

Violation: Engaging in the practice of public accountancy while not holding an active certificate and a permit to practice.

Action: Revocation and an Administrative Fine of \$2,000



TOP FIVE VIOLATIONS NOTED BY BOARD

1. Practicing public accountancy with a license status of inactive or retired.
 - a. The practice of public accountancy includes the completion of audits, reviews 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.
2. Licensees practicing public accountancy without a firm permit.
 - a. 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 the forms completed from an Audit, Review or Compilation. These reports are all subject to Peer Review.
4. CPAs that are located in Alabama practicing public accountancy or holding out as a CPA without obtaining a reciprocal Alabama certificate within 24 months of arriving in Alabama.
5. Inability to document reported CPE hours in a CPE audit.

INVESTIGATORS AND EXPERT WITNESSES WANTED!

Investigators and expert witnesses are critical to the enforcement process. However, many Boards of Accountancy do not have experienced accounting investigators and experts affiliated with the Boards. In an effort to assist executive directors locate the appropriate investigator or expert witness for their particular situation, NASBA maintains a database of investigators and expert witnesses. The larger the database of qualified investigators and expert witnesses, the more effective the enforcement process becomes. That's why NASBA is asking for your help in identifying individuals like yourself to add to the pool.

What You Will Need to Apply

To apply to be included in either pool, you will need the following information and materials:

- License information for each jurisdiction in which you are licensed

- A list of your areas of expertise, chosen from [these options](#)
- Your resume, in an uploadable format (pdf or Word file)
- Your hourly compensation rate
- Your expense policy
- Be sure to read the NASBA Agreement prior to clicking Submit.

Application Links

If you are interested in applying or know someone with excellent qualifications who should consider applying, here are links to the applications:

- [Investigator Application](#)
- [Expert Witness Application](#)

Note: Information on the individuals approved for inclusion in the database will be released to Board of Accountancy executive directors upon request.



STATE BOARD OF ACCOUNTANCY MEMBERS



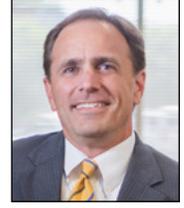
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