

IT'S REGISTRATION TIME!

The 2019-2020 Registration period is ongoing. All CPAs, PAs, NLOs and Firms must submit a 2019-2020 Registration Form no later than December 31, 2019. Forms submitted after December 31, 2019 are subject to a late renewal penalty of \$100. Forms submitted after February 29, 2020 are subject to a late renewal penalty of \$500. Disciplinary action may be taken for anyone who has not registered before March 31, 2020.

Forms may be submitted online by creating a new account in our system, which can be found on the website, www.asbpa. alabama.gov. If you do not wish to use the online form, paper forms can be printed and mailed with check or money order to the Board address. If you have any questions regarding registration, please contact the Board office.

Register HERE using our NEW system!

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CPE RULE CHANGES

Effective October 1, 2019 the Board approved some significant changes in CPE requirements. The changes are extensive, so please go to the "CPE" drop down of our website to review these CPE changes in their entirety, if you have not already done so. Also, please note the timing of these changes. CPE reported on your 2019-2020 Registration Forms are based on the old CPE Rules. The newly updated Rules will be reflected in the CPE you are earning now for the fiscal year ending September 30, 2020. Some of the most notable changes are below.

- 1. Addition of 2 hours of Ethics CPE.
- 2. Elimination of the cap on self-study CPE. Yes, this means you can take all of your hours in self-study, if you so choose.
- 3. New way to calculate CPE credit hours. Please see the chart below!
- 4. Addition of nano-learning as a delivery method.
- 5. CPAs whose principal place of business is in another state may claim CPE by reciprocity if they are actively licensed in the state in which the principal place of business is located, and if that state has a CPE requirement. See 30-X-5-.05(5) for full details of this Rule.
- 6. Increase in the cap on behavioral CPE hours from 8 to 12 hours per fiscal year.

CALCULATIONS OF HOURS OF CREDIT CHART

Qualifying CPE Program	Minimum initial credit that must be earned	After first credit has been earned, credit may be earned in these increments
Group	One (50 minutes)	One-fifth or one-half
Blended learning	One (50 minutes)	One-fifth or one-half
Self-study	One-half (25 minutes)	One-fifth or one-half
Nano-learning	One-fifth (10 minutes)	Not applicable (single nano-learning program is one-fifth credit)

NEW BOARD MEMBER SPOTLIGHT

The Board extends a warm welcome to its newest Board member, Michael Kintz, CPA. Appointed by Governor Kay Ivey and confirmed by the Senate, Michael began his service on the Board on October 1, 2019. Michael Kintz is a partner with Wilkins Miller, a Mobile based CPA firm.

Michael Kintz brings a great deal of knowledge and experience to the Board. Michael earned a bachelor's degree of science in business administration with a concentration in accounting and a minor in computer information systems from Spring Hill College.

Michael joined Wilkins Miller in 1989, and he currently works with clients in the attest and assurance areas. Michael has been the Director of the Accounting and Auditing Group for the firm for 20 years and is responsible for the quality control of the A&A practice, including the oversight of the Peer Review function and elevation of continuing education for staff. He has also participated in peer reviews of other firms. Michael's industry experience includes professional service firms, employee benefit plans, non-profit organizations, dealerships, municipalities and governmental agencies, and technology companies.

Michael is a member of the Association of International

Certified Public Accountants (AICPA), AICPA Employee Benefit Plan Audit Quality Center, Governmental Audit Quality Center, and Not-for-Profit Section, as well as the Alabama Society of Certified Public Accountants. Prior to joining the Board, Michael has also served on the City of Mobile Citizen's Budget and Finance Advisory Council and the National Alumni Association of Spring Hill College.



Michael Kintz

Over his career Michael has been involved in various nonprofit and community initiatives, including: Big Brothers Big Sisters, the United Way Allocation Committee, Junior Achievement of Mobile, Goodwill Easter Seals, Corpus Christi School, Legatus, Catholic Social Services, Downtown Rotary Club of Mobile and Kiwanis of Mobile.

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In his spare time, Michael enjoys spending time with his family, playing basketball, racquetball and golf, and traveling. Michael is married to Shay, a homemaker, and they have two grown children: Jeffrey (25) is a CPA in Nashville, and Rachel (23) is a K-3 teacher at UMS-Wright in Mobile.

TOP FIVE VIOLATIONS NOTED BY BOARD

- 1. Practicing public accountancy with a license status of inactive or retired. inactive or retired. I Licensees completing a financial statement based on requirements of the Alabama State Licensing Board
 - a. 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.
- 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.

- 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.

Please contact Anna Baker at anna.baker@asbpa.alabama.gov for questions regarding the process.





TOP FIVE FIRM ISSUES

- CPAs and PAs practicing within a firm without an Alabama license. CPAs and PAs working in a firm must be actively licensed in Alabama. When hiring individuals to work for a firm, check our website to verify that the individual has acquired an Alabama CPA license. Out of state CPAs have 24 months to become actively licensed in Alabama.
- Mergers and/or structures that are not legal. Before you make changes to the structure or ownership of your firm, please contact the Board to ensure your changes meet Board requirements.
- Inactive or Retired Employees working within a firm. CPAs and PAs working in a firm must be actively licensed. When hiring individuals to work for a firm, check our website to verify that the individual has an active license to practice.
- 4. Completion of Peer Review by the due date. Firms must notify the Board the date when it begins issuing reports. A peer review due date will be established and will be due 18 months from the date the report is issued. After the initial peer review is completed a peer review will be required every three years. Documentation of acceptance must be submitted to the Board. Firms who do not complete their peer review timely are subject to disciplinary action.
- 5. CPAs and PAs practicing in their own name without registering as a firm. CPAs or PAs must register as a firm if he or she is performing services as one skilled in the knowledge and practice of Public Accounting. The complete definition of practicing public accounting can be found on the Board's web site at www.asbpa.alabama.gov.

THANK YOU UAB!



The Board would like to extend a special thank you to the University of Alabama at Birmingham for hosting the Board's September 20, 2019 meeting.

ONLINE EXAM APPLICATIONS FOR NEW EXAM CANDIDATES

New exam candidates can now submit an online application to take the CPA exam. This is only available to new candidates. Current exam candidates who have already applied by using the paper application must continue to use the paper forms. Please contact Anna Baker by email at <u>anna</u>. <u>baker@asbpa.alabama.gov</u> for questions regarding the process.





Congratulations, Alabama CPA candidates! The State of Alabama ranked

in the top 10 for CPA Exam pass rates in 2018. Alabama's best

and brightest are choosing to test in Alabama.

NEW FORMS

The Board has added several new forms and updated others. Most notably, we have implemented two new forms, the Experience Verification form and a CPE Approval Request form. Additionally, changes have been made to the Complaints form as well as the CPE Catch-Up form. Please use the forms found in these links or by going directly to our website for all future requests.

UPCOMING BOARD MEETING DATES

January 17, 2020 Troy University in Troy, AL

May 15, 2020 Board office in Montgomery, AL

July 17, 2020 Board office in Montgomery, AL September 16, 2020 Auburn University in Auburn, AL

NOTE: Board meetings are open to the public. Applicants, candidates, and licensees are encouraged to attend.

IMPORTANT INFORMATION!

The following information must be reported to the Board within 30 days of a change. Not reporting such information has led to missed communication and even revocation of CPAs and PAs. It is the CPA's responsibility to notify the Board of:

- 1. Change of address
- 2. Change of employer
- 3. Change of Resident Manager
- 4. Firm Opening or Closing





DISCIPLINARY ACTIONS

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

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