



# ASBPA REACHES 100 YEAR MILESTONE



Ninety-nine years ago, an act of the legislature established the Alabama State Board of Public Accountancy. This act was the establishment of a board, an exam and a title, all of which continue to this day.

On February 17, 1919, Act No. 142 of the legislature created the Alabama State Board of Public Accountancy. This Board consisted of three members, two individuals skilled in the practice of accountancy and a reputable attorney-at-law. Appointed February 21, 1919, the original Board members were Mayer W. Aldridge, W. C. Caldwell and R. C. Williams. Shortly after appointment, W. C. Caldwell resigned and was replaced by George T. Rosson, who was appointed March 12, 1919.



Aldridge

Aldridge and Rosson became the first two CPAs in the state of Alabama. Rosson was issued certificate #1 and Aldridge #2. Aldridge went on to serve as chairman of the Board from 1919 through 1931. Both Aldridge and Rosson were trailblazers for the profession in Alabama.



Rosson

Appointed in 1923, Francis B. Latady (CPA # 37) was another major pillar of the early Board. Latady served on the Board in some capacity for over 35 years (1923 to 1959), serving most of those years as chairman. Other early Board members included Leslie J. Richard, William J. Christian, Robert E Troy and Chester H. Knight.

With no Board office, Board meetings and records were held in various places. Under Latady, many records were kept in his Birmingham office. While Chester H. Knight served as Secretary for the Board, all Board records and meetings were held at the University of Alabama in Tuscaloosa where Knight was a professor and later head of the accounting department.

The 1919 act not only defined the make-up of the Board, but it also authorized the first CPA exam in Alabama, an exam with 4 parts—Theory of Accounts, Practical Accountancy, Auditing, and Commercial Law as Affecting Accountancy. The exam was given twice a year, in May and November, typically in Montgomery; however, Board records indicate that the exam was held in other locations, such as Birmingham, Mobile and Tuscaloosa. Interestingly, the first AIA (American Institute of Accountants) uniform exam given by the Alabama Board was held in the Senate Chamber of the State Capital and began on November 13, 1919.

Additionally, the 1919 Act defined who could use the CPA title and thus began protecting the public with clarity of language. Act No. 142 established that if an individual was found using the CPA designation without a certificate in good standing, he would be charged with a misdemeanor, fined and possibly “sentenced to hard labor” for such

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Current members of the Alabama State Board of Public Accountancy (From left to right): Steven Barranco, Delbert Madison, Connie Sheppard-Harris, Earl Blackmon, Terry Comer, Steve Grice and Wim Schaffers.

# ASBPA REACHES 100 YEAR MILESTONE (continued from page 1)

acts. While hard labor is not in any current Board orders, today’s Board spends countless hours each year to keep protection of the public a top priority.

The Board remained very much the same in structure and in function from 1919 until 1965. By the 1965 amended Statute, the Board began to change. The Board expanded to include five CPA members. The law expanded in language as well, including more details than in prior versions. One notable detail was that the only University recognized for qualifications of candidates of the CPA exam was the School of Commerce and Business Administration at the University of Alabama. Yet, some things remained the same. The CPA exam still had the same titled 4 sections, since 1919, and hard labor was still a possible consequence for holding out without a certificate.

The biggest change in the Board came in 1973. The Public Accountancy Act of 1973 established the Board in its current form with the addition of an Executive Director. The first Executive Director of the Board was Joseph G. Robertson (1973-1984), followed by Boyd E. Nicholson Jr. (1985-1995), J. Lamar Harris (1996-2014) and D. Boyd Busby (2015-present).



Nicholson



Harris

The Act of 1973 added term limits, limiting Board members to two consecutive terms. Additionally, the

1973 Act expanded the Board to a 7-member Board that included two Public Accountant seats, until 1985 when the Board would be reduced to a 6-member Board including 5 CPAs and only 1 PA.

While the Public Accountant had been in existence since prior to the 1919 act, Public Accountants did not fall under the jurisdiction of the Board until 1973. Public Accountants had between 1973 and 1976 to Register with the Board if they wished to continue using the title of PA. The law that once protected use of the title of only the CPA now included protections for the title of PA.

Since 1973, the Board has had few changes in structure; however, there have still been changes. Just as the diversity of leadership in the world has changed in the past 99 years, the diversity of the Board has



Connie Sheppard-Harris (right) is sworn-in as 2018 ASBPA Board Chair by Boyd Busby.

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From left to right:  
Former Executive  
Director Lamar  
Harris and current  
Executive Director  
Boyd Busby.

## 100 YEAR MILESTONE

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In 1989, James C. White, Sr. became the first African American Board chair. In 1996, Lucinda S. Bollinger became the first female chair, and most recently, in 2018, Connie Sheppard-Harris became the first female African American Board chair.

The most recent change in the Board make-up came in 2003 when the Statute added a public member to the Board. The public member must be an active member of the business community with an understanding of financial transactions and financial statements.

Entering its 100th year, today's Board consists of 7 individuals from across the state, including 5 CPAs, 1 PA and 1 public member. The Board still approves candidates for a 4-section examination, and continues to strive for protection of the public through its Statute and Rules.

### 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



## ATTENTION: Inactive & Retired CPAs & PAs

Important notices were mailed on March 1, 2019 to all Inactive CPAs & PAs and all Retired CPAs & PAs. These letters reminded these CPAs of the following information:

### Inactive CPAs & PAs

- Are not allowed to practice public accountancy. The practice of public accountancy includes performing audits, reviews and compilations but also includes, but is not limited to, bookkeeping, accounting, management advisory services, financial advisory or consulting services, or tax preparation services.
- Must place "inactive" adjacent to their CPA or PA title on all publications, business cards, letterhead, LinkedIn site, resumes, etc.

### Retired CPAs & PAs

- Are not allowed to practice public accountancy. The practice of public accountancy includes performing audits, reviews and compilations but also includes, but is not limited to, bookkeeping, accounting, management advisory services, financial advisory or consulting services, or tax preparation services.
- Must place "retired" adjacent to their CPA or PA title on all publications, business cards, letterhead, LinkedIn site, resumes, etc.
- May provide the following volunteer, uncompensated services: tax preparations 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 body.

### UPCOMING BOARD MEETINGS

**May 10, 2019, 10:00am**, The RSA Plaza Conference Center, 5th Floor, 770 Washington Avenue, Montgomery, AL

**July 19, 2019, 10:00am**, The RSA Plaza Conference Center, 5th Floor, 770 Washington Avenue, Montgomery, AL

**September 20, 2019, 10:00am**, The University of Alabama at Birmingham

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



## 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, 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.
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.

## BUILDING TRUST



The ASBPA attended the NASBA 111th Annual Meeting in Scottsdale, AZ on October 28-31, 2018. The meeting featured an impressive slate of keynote speakers, presentations and breakout sessions centered on the latest key issues impacting the regulation of the accounting profession.



## DISCIPLINARY ACTIONS

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

### January 2019

**Respondent:** Gilbert Lloyd Crenshaw

**CPA License:** 8342

**Violation:** Issued an EBP audit report that violated the rules on due professional care, compliance with accounting and auditing principles and compliance with generally accepted accounting principles.

**Action:** Censure and an Administrative Fine of \$1,000

**Respondent:** Clayton Allen Harmon

**CPA License:** 12407

**Violation:** Violation of Statute: Conduct discreditable to the accounting profession by misappropriation of assets of a not for profit.

**Action:** Revocation and an Administrative Fine of \$5,000

**Respondent:** Harvey F. Cutter

**CPA License:** 1975

**Violation:** Failure to satisfy the requirements of the Peer Review program.

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

### January 2019 Failure to File for Annual Permit

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

### CPA/NLO License

9960

4486

12159-R

1947

10949

N045

### Name

Timothy Heath Andrews

Colleen S. Dresser

Ilesha Denise Ellerbe

Ben F. Powell

Julia Anne Vigneault

Estelle C. Mitchell



# STATE BOARD OF ACCOUNTANCY MEMBERS



J. Earl Blackmon, CPA  
Chair  
Fairhope



Steven M. Barranco, CPA  
Vice-Chair  
Montgomery



Michael Terry Comer, PA  
Secretary  
Jasper



Dr. Steve Grice, CPA  
Troy



Delbert Madison  
Public Member  
Montgomery



Wilhelmus "Wim" J. Schaffers, CPA  
Birmingham



Connie Sheppard-Harris, CPA  
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