



# Alabama State Board of Public Accountancy

## IT'S TIME TO REGISTER

The 2020-2021 Registration period is ongoing. All CPAs, PAs, NLOs and Firms must submit a 2020-2021 Registration Form no later than December 31, 2020. Forms submitted after December 31, 2020 are subject to a late renewal penalty of \$100. Forms submitted after February 28, 2021 are subject to a late renewal penalty of \$500. Disciplinary action will be taken for anyone who has not registered after March 31, 2021.

Forms may be submitted online by logging into the account created last year (or creating a new account if you have not already done so), which can be found on the website, [www.asbpa.alabama.gov](http://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.

If you discover that you did not complete your CPE by September 30, 2020, you may submit an e-mail request for a CPE extension to [Nicole Robinson](mailto:Nicole.Robinson@aspba.org). Any individuals who request a CPE extension **must use the paper registration form** when submitting their 2020-2021 Registration Form and will not be able to use the online process with credit card option. Requests for CPE extension must include your certificate number, the reason you need the CPE extension, and the date by which you will have the deficient hours complete.



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### ETHICS CPE

Effective October 1, 2019, all licensees were required to complete 2 hours of ethics by September 30, 2020. While the Board has sent this information out in multiple emails and newsletters, some have missed these important changes. If you have not completed the 2 hours of ethics CPE, you must contact [Nicole Robinson](mailto:Nicole.Robinson@aspba.org) and request a CPE extension. You will not be able to complete your 2020-2021 Registration without it.

# SPOTLIGHT ON EDUCATION - RICHARD HOUSTON



Dr. Richard "Rich" Houston joined the faculty of the Culverhouse School of Accountancy in 1995. He served as the Director of the Master of Accountancy program from 2003 to 2014 and has been Director of the Culverhouse School of Accountancy since 2013. The

year 2020 marks Rich's 25th anniversary at the Capstone, and although you could quantify the number of students he has taught, there is no way to measure the significant role he so enthusiastically plays in his students' lives as their educator, mentor, and friend.

Originally from Weston, Connecticut, Rich graduated from Washington and Lee University in 1982 with his Bachelor's Degree in Accounting and worked in audit and tax for Kraft Bros., Esstman, Patton & Harrell, now KraftCPAs, in Nashville, Tennessee from 1982 to 1985. While working for Kraft, he had the opportunity to count the votes for the Country Music Association's Song of the Year!

From 1985 to 1987, he continued his formal education at Indiana University where he received a Master of Business Administration with a focus on Finance in 1987, and there, he began his teaching career as an Associate Instructor of Accounting. Upon graduation, he worked for Grant Thornton in Chicago, Illinois as a consultant and taught accounting at DePaul University at night before returning to Indiana University as a full-time Instructor from 1988 to 1990. He completed his Ph.D. in Accounting at Indiana in 1995, and proceeded to accept a position as an Assistant Professor of Accounting at The University of Alabama. In addition to being the Director of the Culverhouse School of Accountancy, he holds the G. Hilton Dean Endowed Chair of Accounting and teaches courses at the undergraduate and graduate levels.

The quotes below from Dr. Houston's former students are just a small example of how so many of his students feel about him and his commitment to teaching.

"In all my years in academia, Dr. Houston was my favorite teacher. He did an exceptional job teaching accounting topics, but the best thing about Dr. Houston was his lessons on life. I have never been in a class with another professor who cared about his current and former students more than Dr. Houston does."

"As a late transfer into the accounting program, I spent

much of my junior and senior year playing catch-up to graduate on time. When it came time for graduate school, I was unprepared to make the decision on what my next step would be. In a last ditch effort to get into grad school, I emailed Dr. Houston to talk with him about my options. Dr. Houston saw potential in me that I did not even see in myself. He saw a student who lacked career guidance but was willing to work extra hard. Because Dr. Houston showed faith in me and provided much needed career advice, I have a successful career in public accounting. My story is not the only one like it. Dr. Houston's meaningful relationships with his students and faculty create lifelong connections with students and alumni and the school of accountancy."

In 2014, the Culverhouse School of Accountancy saw the highest-ever rankings in all three of its degree programs. The undergraduate and Masters programs ranked eighth nationally, and the Doctoral program ranked twelfth. Prior to 2014, the school's programs consistently ranked in the top 20, and since, they have hovered around the top ten slot year after year. The Public Accounting Report's 2019 Professors Survey rankings placed the Culverhouse School of Accountancy undergraduate program as 11th in the nation, the Masters programs including MAcc and MTA ranked 10th, and the Ph.D. program ranked 9th.



The Culverhouse School of Accountancy now graduates over 300 students each year, and you would be hard-pressed to find a graduate that spent any amount of time talking with Rich who did not feel they were valued and supported during their time in the program. He makes himself accessible to students at a level that rarely exists with an educator of his position, and this practice is exhibited by all of the department's faculty and staff. Rich's leadership has allowed an already top-ranked program to grow in size and quality, but most importantly, it has fostered an encouraging and challenging environment where students know that the Director as well as all members of the School of Accountancy's faculty and staff have their best interests at heart.



## BOARD MEMBER SPOTLIGHT: RITA PRINCE

The Alabama State Board of Public Accountancy welcomes its newest Board member, Rita M. Prince of Patterson, Prince and Associates, P.C. Ms. Prince was appointed by Governor Kay Ivey to the Alabama State Board of Public Accountancy for a four-year term effective October 1, 2020.

Rita Prince graduated from Belgreen High School in 1976 and the University of North Alabama in 1983 with a B. S. Degree in Accounting. After graduation, she started her career working as a corporate accountant for a private corporation in the Shoals area. In 1987, she began working in public accounting for a local CPA firm. She became a CPA and received her CPA certificate and Alabama License in 1991. She began working with Lisa C. Patterson, CPA, in 1992 and became a partner in 1995 when Patterson, Prince and Associates, P.C. was formed. She is an active member of the American Institute of CPA's and the Alabama Society of CPA's where she served as a member of the Nominating Committee and served on the Board of Directors.

She has served the North Alabama Chapter of CPA's as its president and treasurer. She currently serves as chairman of the Advisory Council for the UNA School of Accounting. Rita recently completed her term on the board for The Commission of Colleges of the Southern Association of Colleges and Schools. She was a member of the Scholarship Selection Committee for the Belgreen

Alumni Association and served as an advisor for the Franklin County Business Education Department. She is a charter member of the Shoals Business Network International (BNI), currently serving as its secretary-treasurer and has served on various other committees for BNI.

She is a member of the Shoals Chamber of Commerce and has served on various committees for the chamber. She is a 1995 graduate of the Leadership Shoals class.

Rita has always been active in her community and believes it is important to give back to the community and to support those who were instrumental in her education. Also important to her are her church and family. She is a member of Barton First Baptist Church where she serves on the finance committee and the personnel committee and has taught various ladies Bible study and is a leader for the Women's Ministry. She and her husband Danny Prince have been married 44 years. They have two children. Their daughter Mandy Prince Barksdale, CPA, completed her undergraduate and masters work at Auburn University and currently is a Senior Lecturer, Accounting at the University of North Alabama. Their son Kyle Prince completed his undergraduate work at the University of North Alabama and received his master's degree from Jacksonville State University. Kyle is the Associate Director of Institutional Research and Analytics at Samford University. She has one grandson Eli Prince who is 3 1/2.



Rita Prince

## CHECKOUT THESE QUICK GUIDES

*Fast Answers to Your Questions*

**Exam/Certification/Licensing Eligibility  
Quick Guide**

**Continuing Professional Education (CPE)  
Quick Guide**



## DISCIPLINARY ACTIONS

For a complete listing of disciplinary actions from 2002 to the present, please visit the [Board's website](#).

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

### September 2020

Respondent: Jeremy Ray Carter, CPA  
 CPA License: 1102  
 Violation: admits to violating the Statutes and Rules of the Board, specifically, conduct discreditable to the accounting profession  
 Action: Censure and an Administrative Fine of \$5,000

### SEPTEMBER 2020 FAILURE TO FILE FOR ANNUAL PERMIT

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

#### CPA License Name

1570-R TABATHA RIMES BAKER  
 12722 ADAM WESTGATE BOYD  
 6952 IRIS LYNN BICKFORD BROWN  
 11931-R ANDREW LEACH CASH  
 12640 REED BURGESS CLAYTON  
 6394 ROBERT BRADLEY CRANFORD  
 11948 TYLER WAYNE CRAWFORD  
 12507 TYLER ANDERSON DAVIS  
 4612-R GLENN DAVID EDWARDS  
 11045 KELLY BLAIR EGGERS  
 4510 TIMOTHY M FULMER  
 12139 DENISE ALBINA GONZALEZ  
 12742-R JOO YOUNG HAN  
 11857 JENNIFER LYNN HAND  
 13169-R DAVID MARK JOHNSON  
 7007 TYRA JOHNSON-PIRTLE  
 12763 WILLIAM MATTHEW JONES  
 13278-R INKYU JUN  
 8590-R DAVID A KNOTTE

#### CPA License Name

8375 AMY PAYNE LANIER  
 6771 JODIE C LARSON  
 13733-R JONG KWON LIM  
 7242 JOHN ANTHONY MORRISON  
 7652 BONNIE LYNNETTE MYERS  
 13247 JANE ELIZABETH LEATHERBURY NECHTMAN  
 8463-R LISA ANNE PORTER  
 8464-R VAUGHN E PORTER  
 13192 ALEXANDER CREEDE SIMPSON  
 2827 CAMERON T SKIPPER  
 13048 KENNETH CODY LIMBAUGH SMITH  
 7434 BEVERLY JEAN STRACHAN  
 12479 MICHAEL JOHN STRAUB  
 10310 CHRISTOPHER GLENN TILLMAN  
 5014 PATRICK B TRAMMELL  
 9944-R ALICIA BOLES WATLEY  
 9816 JOSHUA MICHAEL WINGARD  
 10549 RUTH WRIGHT  
 8575 CHRISTOPHER EDWARD ZARZAUR

### SEPTEMBER 2020 FAILURE TO REGISTER FIRM

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

#### CPA License

#### Name

9306-R GEORGE WAYNE WHITE  
 6771 JODIE C LARSON



## NOVEMBER 2020

<p>Respondent: Carl E. Fallin, CPA          CPA License: 2456          Violation: Failing to obtain 8879 before filing tax returns          Action: Censure and an Administrative Fine of \$500</p>	<p>Action: not enrolled in the Peer Review Program          Censure and an Administrative Fine of \$10,000</p>
<p>Respondent: Carolyn Yates Lott, CPA          CPA License: 4956          Violation: Performing inadequate compilation and review engagements for AL Bd of General Contractors &amp; AL Dept of Insurance while</p>	<p>Respondent: Connie Jo Phillips, CPA          CPA License: 9369          Violation: Performing inadequate compilation engagements for AL Dept of Insurance while not enrolled in the Peer Review Program          Action: Censure and an Administrative Fine of \$3,000</p>

## NOVEMBER 2020 CPE AUDIT FAILURES

<p>Respondent: Pamela Ann Fisher, CPA          CPA License: 8080          Violation: failure to fully comply with CPE attendance and/or reporting requirements for multiple years under audit          Action: Censure and an Administrative Fine of \$1,500</p>	<p>Respondent: Kevin Robert Elliott, CPA          CPA License: 9597          Violation: failure to fully comply with CPE attendance and/or reporting requirements          Action: Administrative Fine of \$1,250</p>
<p>Respondent: John Stephen Gordon, CPA          CPA License: 5194          Violation: failure to fully comply with CPE attendance and/or reporting requirements for multiple years under audit          Action: Censure and an Administrative Fine of \$1,100</p>	<p>Respondent: Nathaniel Lawrence Giesman, CPA          CPA License: 11662          Violation: failure to fully comply with CPE attendance and/or reporting requirements          Action: Administrative Fine of \$700</p>
<p>Respondent: Louis Neal Anderson, CPA          CPA License: 11976          Violation: failure to fully comply with CPE attendance and/or reporting requirements          Action: Administrative Fine of \$1,050</p>	<p>Respondent: Tyler Ross Higginbotham, CPA          CPA License: 10860          Violation: failure to fully comply with CPE attendance and/or reporting requirements          Action: Administrative Fine of \$700</p>
<p>Respondent: Edward H. Blankenship, CPA          CPA License: 4226          Violation: failure to fully comply with CPE attendance and/or reporting requirements          Action: Administrative Fine of \$2,000</p>	<p>Respondent: Christopher Williams Knight, CPA          CPA License: 12690          Violation: failure to fully comply with CPE attendance and/or reporting requirements          Action: Administrative Fine of \$1,450</p>
<p>Respondent: Angela L. Cashion, CPA          CPA License: 7512          Violation: failure to fully comply with CPE attendance and/or reporting requirements          Action: Administrative Fine of \$1,300</p>	

(Continued on page 6)





## NOVEMBER 2020 CPE AUDIT FAILURES CONTINUED

Respondent: Charlotte Salors, Lowery, CPA

CPA License: 9920

Violation: failure to fully comply with CPE attendance and/or reporting requirements

Action: Administrative Fine of \$700

Respondent: Terri Noe McPherson, CPA

CPA License: 9637

Violation: failure to fully comply with CPE attendance and/or reporting requirements

Action: Administrative Fine of \$1,100

Respondent: Victor A. Merkel, CPA

CPA License: 5736

Violation: failure to fully comply with CPE attendance and/or reporting requirements

Action: Administrative Fine of \$650

Respondent: Sheila Dean Rosenbohm, CPA

CPA License: 12581-R

Violation: failure to fully comply with CPE attendance and/or reporting requirements

Action: Administrative Fine of \$800

Respondent: Benjamin Jacob Starkie, CPA

CPA License: 11162

Violation: failure to fully comply with CPE attendance and/or reporting requirements

Action: Administrative Fine of \$1,150

Respondent: Victoria Reagan Wiggins, CPA

CPA License: 7049

Violation: failure to fully comply with CPE attendance and/or reporting requirements

Action: Administrative Fine of \$3,000

Respondent: Terry Wayne Brock, CPA

CPA License: 7150-R

Violation: failure to fully comply with CPE attendance and/or reporting requirements

Action: Administrative Fine of \$900



Respondent: Steven R. Davis, CPA

CPA License: 2580

Violation: failure to fully comply with CPE attendance and/or reporting requirements

Action: Administrative Fine of \$1,300

Respondent: Carolyn Yates Lott, CPA

CPA License: 4956

Violation: failure to fully comply with CPE attendance and/or reporting requirements

Action: Administrative Fine of \$1,300

Respondent: Michael Joseph Mitchem, CPA

CPA License: 10035

Violation: failure to fully comply with CPE attendance and/or reporting requirements

Action: Administrative Fine of \$2,500

Respondent: Lisa Mays Moates, CPA

CPA License: 10102

Violation: failure to fully comply with CPE attendance and/or reporting requirements

Action: Administrative Fine of \$700

Respondent: J. Gail Newton, CPA

NLO License: N004

Violation: failure to fully comply with CPE attendance and/or reporting requirements

Action: Administrative Fine of \$600

Respondent: Van Walter O'Connor, CPA

CPA License: 11719-R

Violation: failure to fully comply with CPE attendance and/or reporting requirements

Action: Administrative Fine of \$900

# Congratulations Alabama Candidates!

Alabama CPA Exam candidates ranked #8 in candidate performance by jurisdiction for all of 2019. Alabama was ranked #10 for 2018. As candidates in Alabama continue to reach new heights, we offer our congratulations! We applaud all your determination and hard work.



## SOCIAL MEDIA

The ASBPA is now on Facebook and Twitter! Follow us for the latest news and updates!



## UPCOMING BOARD MEETING DATES

All meetings will be held in Montgomery, Alabama at the Board office unless noted otherwise on the Board's website.

- January 22, 2021
- May 14, 2021
- July 16, 2021
- September 17, 2021

## 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



# STATE BOARD OF ACCOUNTANCY MEMBERS



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Connie Sheppard-Harris, CPA  
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Birmingham



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J. Earl Blackmon, CPA  
Fairhope



Michael J. Kintz, CPA  
Mobile



Rita Prince, CPA  
Florence



Wilhelmus "Wim" J. Schaffers, CPA  
Birmingham

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