



# Alabama State Board of Public Accountancy



## IT'S REGISTRATION TIME!

The 2021-2022 paper Registration forms and online links are currently available on the [Registration page](#) of the Board's website. All CPAs, PAs, NLOs and Firms must submit a 2021-2022 Registration Form no later than December 31, 2021. Forms submitted after December 31, 2021 are subject to a late renewal penalty of \$100. Forms submitted after February 28, 2022 are subject to a late renewal penalty of \$500. Disciplinary action will be taken for anyone who has not registered after March 31, 2022. If you have any questions regarding CPE requirements, please email [Nicole Robinson](#).

## SPOTLIGHT ON EDUCATION

Dr. Steve Grice is the Director of the Troy University School of Accountancy and the Botts Professor of Accounting. In addition to his long association with the accounting program at Troy University, he also served as the Director of the Master of Accounting program and a professor of accounting at the University of Alabama at Birmingham. Dr. Grice is a native of Troy, Alabama and holds a Bachelor of Science degree in Accounting and Business Administration from Troy University, a Master of Accountancy from the University of Alabama and a Ph.D. in Financial Accounting from the University of Alabama.

With over 25 years of experience in academia, what has truly enhanced the success of Dr. Grice is his strong connection to the accounting profession. Prior to earning a Ph.D. in Accounting from the University of Alabama, Dr. Grice was employed by the Accounting Firm of PricewaterhouseCoopers (Coopers & Lybrand legacy). In 2016, he was a gubernatorial appointment to serve on the Alabama State Board of Public Accountancy and he was recently assigned to the National Association of State Boards of Accountancy (NASBA) Education committee for 2019-2020. Also, Steve has long held a scholar-in-residence position with Carr, Riggs and Ingram (CRI). In this role, he addresses technical accounting and auditing issues, develops continuing education courses,



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## SPOTLIGHT ON EDUCATION (CONTINUED)

and works closely with both the quality control and CPE Committees. Dr. Grice designs and delivers professional education courses designed to continually enhance the technical skills of CRI's accounting and auditing teams across the South. He has taught more than 200 continuing professional education courses for the Alabama Society of Certified Public Accountants (ASCPA), Mississippi Society of Certified Public Accountants (MSCPA), and various CPA firms and organizations. He has received numerous profession-specific teaching awards, including the Alabama Society of CPAs Thomas A. Ratcliffe Outstanding Discussion Leader Award in 2002 and 2005.



This close connection with industry has positively impacted the quality of the accounting program at Troy University and enhanced his ability to connect with students in the classroom, as demonstrated by his numerous honors and teaching awards. Just this month, Dr. Grice was named the Sun Belt Conference Faculty Member of the Year, in recognition of his excellence in teaching and mentorship to student athletes at Troy University. Dr. Grice was the 2018-2019 Outstanding Accounting Educator awarded by the Alabama Society of CPAs. In 2011, Dr. Grice was the recipient of the UAB President's Award for Excellence in Teaching. In 2010 he was honored as the Beta Gamma Sigma Professor of Year and in 2008 he was the recipient of the Loudell Ellis Robertson Teaching Excellence Award, both at UAB. In 2003, he was honored as the first recipient of Troy University worldwide system Wallace D. Malone, Jr. Distinguished Faculty Award. In 1998, he was honored as

the Delta Sigma Pi Business Professor of the Year at Troy University.

Dr. Grice also excels in the publishing of impactful research to advance the body of knowledge of accounting education and practice. He has authored approximately 50 articles for various journals such as Review of Quantitative Finance and Accounting, Journal of Business Research, Advances in Accounting, The CPA Journal, Practical Tax Strategies, Tennessee CPA, and Today's CPA.

"Dr. Steve Grice is a scholar and role model for our students," Troy University Chancellor Dr. Jack Hawkins said. "He has been recognized at the state and national levels for excellence in teaching, research and service, and sets the bar for all around faculty excellence at Troy University."

"The accolades I could share with you about Steve Grice are infinitum, from his second-to-none teaching quality, his leadership as Director of the School of Accountancy, all the excellent work done by his team to achieve specialized AACSB Accounting Accreditation in 2019, and on and on" said Dr. Judson Edwards, Dean of the Sorrell College of Business. "As alumni, we have a shared love for Troy University, and our friendship has meant so much to me over these many years. Though his impact on the accounting practice and education in Alabama is significant, to me, his professional success is the direct result of his strong faith in Jesus Christ, leading him to be the husband, father, mentor and friend that we all respect and admire."

### DO YOU FOLLOW US ON SOCIAL MEDIA?

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[www.asbpa.alabama.gov](http://www.asbpa.alabama.gov)



## PLANNING FOR THE UNEXPECTED: PRACTICE CONTINUATION AGREEMENTS

***Preparing a practice continuation agreement requires time and effort,  
but it is well worth the investment.***

Sawyer is an individual practitioner with one part-time employee who works only during tax season performing data entry. On March 1, Sawyer was in a car accident and could not work for two months. Sawyer did not have a practice continuation agreement (PCA) for the firm.

Last week, Taylor, who owns a small CPA firm that employs two CPAs and one accountant, had a heart

attack and died a week later. Taylor did not have a PCA or succession plan for the firm.

In a firm such as Sawyer's with a single CPA providing professional services, a PCA would have defined a CPA or CPA firm responsible for providing client services while Sawyer could not work.

A succession plan with practice continuity guidance would have eliminated the issues Taylor's employees faced during her illness, as well as the difficulties the executor of Taylor's estate (a local bank trust department) experienced settling the estate, including the CPA firm's assets.

Although Sawyer's and Taylor's situations are fiction, they are examples of events that negatively impact a CPA, the CPA's family, and the firm's clients and employees far too often.

The 2020 AICPA Public Company Practice Section (PCPS) Succession Planning Survey shows that just 6% of solo or sole practitioners have a written practice continuation plan agreement with another firm. The survey also shows that 26% of solo or sole practitioners plan to retire within the next five years.

If your firm does not have a PCA, the AICPA's *Practice Continuation Agreements: A Practice Survival Kit* is a step-by-step guide to creating an agreement that meets your firm's needs. Succession planning resources are available to AICPA PCPS members on the AICPA website, [aicpa.org](https://aicpa.org).

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### ***PCA or Succession Plan?***

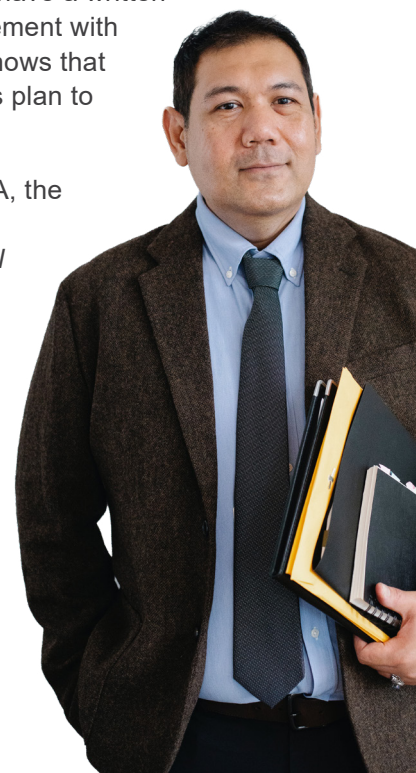
The terms "practice continuation agreement" (PCA) and "succession plan" are often used interchangeably, but are they the same? For a sole practitioner, a PCA could be a contract between you and another CPA or CPA firm (the successor firm) wherein the successor firm agrees to take over your practice in the event of specific triggering events.

A triggering event could be a short or long-term disability, a service disruption (natural disaster or cyberattack), or death. The triggering event could be your retirement – an event that another firm would address in its succession plan. For multi-owner firms, a succession plan could stipulate how and when an owner would leave the firm.

Will owners transition from fulltime employment to part-time employment before retiring at a certain age? A multi-owner firm may include guidance for service disruptions in its succession plan, separate PCA, or "best practices" guide.

All CPA firms should have a written plan that adequately addresses the future; the name of the document is up to you.

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## ASBPA STAFF NEWS

Changes are coming to the ASBPA staff in 2022. Effective January 1, 2022, Anna Baker will be retiring from her position as Exam Coordinator. Anna has served on the staff since January 18, 1989, seeing the exam through many changes. Anna began her tenure with the paper and pencil exam given at the Montgomery Civic Center twice a year. The exam then changed to the computerized exam in 2004 and finally to the current model of continuous testing for CPA candidates. Like the exam, Anna has seen many changes over the years. Hired under the first executive director, Boyd E. Nicholson, Jr., Anna worked under J. Lamar Harris and now D. Boyd Busby. Anna remembers issuing certificate number 5,000 and just issued certificate 14,447. As staff “Board historian,” Anna has been a wealth of knowledge. She will be greatly missed by the staff for her quick witty humor and her dedication in doing her job well.

Anna and husband Mike will be moving to the coast in the new year to be closer to their newly married daughter Lauren and son-in-law Cody. Their youngest daughter Lindsey, a senior at Troy University, will be moving south soon as well. Anna reflects, “It’s hard to summarize 33 years, but I would not change a thing. It has been a very rewarding experience. I will miss working with my State Board family and interacting with the candidates and CPAs.”

As Anna leaves, Alise Ellis, will become the new Exam Coordinator. Alise has been with the Board staff since August 2020 as the Executive Assistant and has been a wonderful addition to the team.



**Anna Baker (3rd from left) with her family.**

The Board would like to extend a warm welcome to the newest addition to our team. Chequita Ross will be taking on Alise’s position as Executive Assistant on November 15, 2021. As Anna trains Alise, Alise will train Chequita for a smooth transition of duties.

### UPCOMING BOARD MEETING DATES

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

- November 16, 2021 –Board Office
- January 21, 2022 – Board Office
- May 13, 2022 – Board Office
- July 15, 2022 – Board Office
- September 16, 2022 – Board Office



# CONGRATULATIONS TO OUR NEW CPAS!

*New CPAs Licensed May 20, 2021 - August 18, 2021*

Date	License	Name	Date	License	Name
21-Sep-21	14382	Anne Lacey Ballard	29-Sep-21	14415	Arynn Mckenzie Sanders
21-Sep-21	14383	Abigail Leigh Brock	29-Sep-21	14416	Holly Elizabeth Schaefer
21-Sep-21	14384	Lindsey Lauren Chastain	29-Sep-21	14417	Matthew Ryan Shields
21-Sep-21	14385	Joshua Steven Fullenwider	29-Sep-21	14418	Henry Charles Winch
21-Sep-21	14386	Lacey Ann Harris	29-Sep-21	14419	Jay Alexander Babin
21-Sep-21	14387	Matthew Joseph Jardell	29-Sep-21	14420	Chiao Chen Kao
21-Sep-21	14388	William Andrew Jennings	29-Sep-21	14421	Hyung Ro Lee
21-Sep-21	14389	William Lanier Judy	29-Sep-21	14422-R	John Joseph Bozue Jr
21-Sep-21	14390	Mary Lee Livingston	29-Sep-21	14423-R	John Michael Calanog
21-Sep-21	14391	Avril Michelle McRae	29-Sep-21	14424-R	Allison Hill Cole
21-Sep-21	14392	Cyrus Darayas Patel	29-Sep-21	14425-R	Alexander J Kanaverskis
21-Sep-21	14393	James Eric Perry	29-Sep-21	14426-R	Brandon Thomas Powell
21-Sep-21	14394	Audrey Hofer Price	29-Sep-21	14427-R	Josh Lamon Smith
21-Sep-21	14395	Olivia Kathleen Vincent	7-Oct-21	14428	Madison Grace Bailey
21-Sep-21	14396	Anthony Cruze Vintson	7-Oct-21	14429	Caroline Olivia Jones
21-Sep-21	14397	William Bradly Kline	7-Oct-21	14430	Jerome Kenady Robinson
21-Sep-21	14398-R	Robert Marion Cannon	7-Oct-21	14431	Madeline Elizabeth Stephenson
21-Sep-21	14399-R	Amanda Catherine Hunt	7-Oct-21	14432-R	Maria Charalambous Athienitis
21-Sep-21	14400-R	Brandon Esmond McKinney	7-Oct-21	14433-R	Timothy Allen Hopkins
21-Sep-21	14401-R	Melissa Leanne Miller	7-Oct-21	14434-R	Marni Lanae Howard
21-Sep-21	14402-R	Jayde Ashtin Terrell	7-Oct-21	14435-R	Charles Wayne Montgomery
21-Sep-21	14403-R	Laura Jo Williams	7-Oct-21	14436-R	Ryan Daniel Privett
21-Sep-21	14404-R	Jennifer Rose Williamson	15-Oct-21	14437	Sydney Jane Fletcher
29-Sep-21	14405	Samuel Hills Allen	15-Oct-21	14438	Julia Wittichen Smith
29-Sep-21	14406	Bailey Elizabeth Beck	15-Oct-21	14439-R	Dennis Lee Edmondson
29-Sep-21	14407	Magnola Johnson Danley	15-Oct-21	14440-R	Michael Lloyd Gravois
29-Sep-21	14408	Matthew Patterson Hankins	15-Oct-21	14441-R	Elizabeth Adams Starling
29-Sep-21	14409	Ashley Kathleen Harper	21-Oct-21	14442	Quintin Jerome Bell
29-Sep-21	14410	Paul Roberts Lamb IV	21-Oct-21	14443	Robert Joseph Chapman
29-Sep-21	14411	Jacob Andrew Marsden	21-Oct-21	14444	Aaron Bradley Sanders
29-Sep-21	14412	Joseph Wiley Marsh	21-Oct-21	14445	Tanner Bryant Sims
29-Sep-21	14413	Jonathan Lee Rasberry	21-Oct-21	14446	Katie Marie Welch
29-Sep-21	14414	Curtis Grant Robinson	21-Oct-21	14447	Laina Carnes Bochette

## Quick Guides

Visit the Board website and click on the “Quick Guides” tab at the top to find fast and helpful information to some of the most commonly asked questions.



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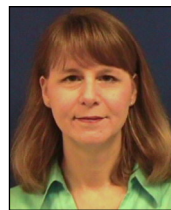
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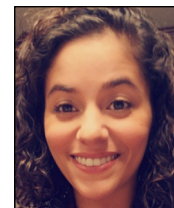
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