

Alabama State Board of Public Accountancy

ARE YOU READY TO REGISTER?

Registration Forms

The 2021-2022 paper <u>Registration</u> forms and online links will be available on the Registration page of the Board's website on October 1. 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.

CPE Reporting

CPE reporting is completed on your annual registration form each year. Please make sure to have your CPE certificates of completion in hand when you complete the CPE reporting portion of your registration. Make sure that you have independently verifiable evidence of completion for 40 hours of CPE, including 8 hours of accounting and auditing CPE and 2 hours of ethics CPE. There is no longer a cap on self-study CPE, so you may complete all of your hours through this delivery method, if you so choose.

CPE Extensions

CPE must be completed by September 30, 2021. If you find that you have not met the required hours, please email <u>Nicole Robinson</u> to request a CPE extension. In your email, please include your name, certificate number, the date by which you plan to have your CPE completed, and the reason you need the extension.

False Attestations

The Board strongly advises licensees who have not completed their required CPE to reach out to the Board office. Do not falsely attest completion of CPE courses in order to renew your license as active. Licensees who falsely attest to completion of CPE could face disciplinary action that may include possible censure or revocation, making up the deficient CPE hours, completion of an additional ethics course and substantial fines. The Board encourages licensees to change their status and renew as inactive status rather than falsely attest CPE completion. (Please refer to Board Rules pertaining to <u>Inactive status</u>.)

If you have any questions regarding registration, please contact the Board office.

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BOARD INVOLVEMENT

Alabama Board members and staff are getting involved at the state and national level. In addition to serving on the state Board, the following Board members and staff are currently serving on the following committees.

- Earl Blackmon NASBA CPE Committee
- Steve Grice NASBA Education Committee, CPA Evolution Education Advisory Group, AICPA/NASBA Model Internship Task Force, AICPA BOE CPA **Evolution Practice Analysis Sponsor Group**
- Delbert Madison NASBA Diversity Committee, Nominating Committee and the Strategic Planning Task Force
- Boyd Busby NASBA Executive Directors Committee and the CPA Examination Transition Task Force

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.







CPE

Firm Ownership



Licensing Eligibility



Memo



Inactive CPA Retired CPA Memo

DO YOU FOLLOW US ON SOCIAL MEDIA?

Tweet Us, Like Us, Share Us, Join Us

The ASBPA is now on Facebook and Twitter! Like and Follow us for the most up to date Board news and reminders. Share with your friends and help get the word out.



QUESTIONS ABOUT CPE? We have answers.

In case you missed it, the May 2021 Newsletter was devoted to all things CPE. If you missed this important edition, please go back and review it now. This newsletter and all our archived newsletters are available on the Board website.





CONGRATULATIONS TO OUR NEW CPAS!

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

	License	Name	Date	License	Name
20-May-21		Sarah Lauren Barnett	28-Jul-21	14337	Alissa Jordan Beattie
20-May-21		Thomas Christian Day	28-Jul-21	14338	Edward Parker Bethea Jr
20-May-21		Seth Reece Justice	28-Jul-21	14339	Hugo da Silva Moreira
20-May-21		Jacob Dylan Lambert	28-Jul-21	14340	Melissa Byars Fulks
20-May-21	14295	Brian Mark Piglia Jr	28-Jul-21	14341	Blake Weston Gruber
20-May-21		Keishun Patrell Smith	28-Jul-21	14342	Clayton Lane Hooper
20-May-21	14297	Thao Quang Minh Tran	28-Jul-21	14343	Jarrett Mason Jordan
20-May-21	14298	Jeffrey Dwayne Brewton	28-Jul-21	14344	Kate Lewis Moss
20-May-21	14299	Alana Teryn Brumbelow	28-Jul-21	14345	Mary Katelen Pair
20-May-21	14300	Austin Allan Davis	28-Jul-21	14346	John Hunter Poole Jr
20-May-21	14301	Charles Cooper Martin Melvin	28-Jul-21	14347	Arron Ross Shirazi
20-May-21	14302	Mitchell Graham Pinkerton	28-Jul-21	14348	Mary Elizabeth Snow
20-May-21	14303	Yufang Shi	28-Jul-21	14349	Nicolas Stuart Tomlinson
20-May-21	14304-R	Kerry Katharine Inger	28-Jul-21	14350	Mason Blake Weir
20-May-21	14305-R	Bethany Cochran Morris	28-Jul-21	14351	Chelsea Morgan Hodge
3-Jun-21	14306	Mallory LeAnn Byrne	28-Jul-21	14352	David Conner Jones
3-Jun-21	14307	Alfred Ernest Cheatham III	28-Jul-21	14353	Rachel Gooch Wilson
3-Jun-21	14308	Carolyn Leigh Cleveland	28-Jul-21	14354-R	Beverly Middleton Baker
3-Jun-21	14309	Sarah Kathleen Czaicki	28-Jul-21	14355-R	Joseph Albert Bergeron Jr
3-Jun-21	14310	Kristen Nicole Delly	28-Jul-21	14356-R	Todd Martin Deffenbaugh
3-Jun-21	14311	Ryan Thomas Hollingsworth	28-Jul-21	14357-R	Andrew Scott Jordan
3-Jun-21	14312	Clara Ann Hotten	28-Jul-21	14358-R	Makila Celia Ammorrrettea Major
3-Jun-21	14313	Truc Hua	28-Jul-21	14359-R	Stephanie Lee Webster
3-Jun-21	14314	Eric James Jackson	30-Jul-21	14360	Brooklyn Kennedy Holcomb
3-Jun-21	14315	Arantza Plascencia Jasso	30-Jul-21	14361	Daniel Frederick Johnston
3-Jun-21	14316	Anna Elizabeth Lee	30-Jul-21	14362	Brittany Pilkington Mashburn
3-Jun-21	14317	Julia Michelle Matthews	30-Jul-21	14363	Geoffrey Kent Murray
3-Jun-21	14318	Laura Caroline Richards	30-Jul-21	14364	Wilhelmus Johan Schaffers
3-Jun-21	14319	Brittany Ann Rowe	18-Aug-21	14365	Jacob Ryan Coker
3-Jun-21	14320	Emma Madison Wikle	18-Aug-21	14366	Andrew Bince Finnorn
15-Jun-21	14321	Ryan Stefano Emili	18-Aug-21	14367	John William Graham
15-Jun-21	14322	David Chandler Gaffney	18-Aug-21	14368	John Wesley Kirchharr
15-Jun-21	14323	John Carl Hastings	18-Aug-21	14369	Lance Edward Meacham
15-Jun-21	14324	John Nicholas Hibbs	18-Aug-21		Crimson Dooley Miller
15-Jun-21	14325	Morgan Freese Sims	18-Aug-21	14371	Aaron Tyler Pate
15-Jun-21	14326	Mary Caitlin Alexandra Williams	18-Aug-21	14372	Craig Chandler Pugh
15-Jun-21	14327	Autumn Bolton Hudson	18-Aug-21	14373	Shorter Brent Pullen
	14328-R	Lea G. Broka	18-Aug-21	14374	Tu To Raspberry
15-Jun-21	14329-R	Matthew Daniel Cannon	18-Aug-21	14375	Megan Adele Williams
	14330-R	Frances Jeanne Coet	18-Aug-21	14376-R	Cameron McCabe Carder
	14331-R	Thomas Boyd Russell	18-Aug-21	14377-R	Megan Morgan Carter
	14332	Jared Andrew Coleman	18-Aug-21	14378-R	Tom Dennis Connally
	14333	Olivia McClain O'Hara	18-Aug-21	14379-R	Tammye Lynn Crump
	14334	Samuel Eli Harvey	18-Aug-21	14380-R	Emma Magee Munderloh
	14335	Zackary Edward Himes	18-Aug-21		William Victor Trimm
	14336	Abbigail Ellen Barron	0		
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and the state



DISPLINARY ACTIONS

For a complete listing of disciplinary actions from 2002 to the present, please visit the <u>Board's website</u>.

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

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JANUARY 2020

Respondent:THOMAS WAYNE TANKESLEY, JR.CPA License:8962-RViolation:Failing CPE auditAction:Accepted Consent - Censured for failing CPE audit and \$1,800fine to paid w/in 30 days of board approval, resolve CPE for FYE9/30/19, & complete CPT course w/in 45 days

MAY 2020

Respondent: CPA License: Violation:	THOMAS T DYER 3003 Lack of due professional care; violations of auditing standards; lack of compliance with applicable accounting principals and		unless he has complied with the applicable generally accepted auditing standards promulgated by the AICPA; and conduct discreditable to the public accounting profession
	technical standards, both promulgated by a body designated by Council of the AICPA	Action:	Censured and fine of \$8,000
	to establish such standards and principals	Respondent:	BRUCE V FARR
Action:	Accepted Consent and fine of \$3,000	CPA License:	2359
		Violation:	Failure to complete the requirements of the
Respondent:	ERIC LOVE		peer review program
CPA License:	6328	Action:	Censured and fine of \$6,000
Violation:	Lack of due professional care in the		
	performance of an engagement; lack	Respondent:	ERIC LOVE
	to adequately plan and supervise an	CPA License:	6328
	engagement; permitted his name to be associated with financial statements in	Violation:	Failure to complete the requirements of the peer review program
	such a manner as to impmly that he is acting as an independent public accountant	Action:	Censured and fine of \$6,000

	JULY	<i>(</i> 2020	
Respondent: CPA License:	ERIC LOVE 6328	Respondent: CPA License:	LAURA HOWARD SMITH 9104
Violation:	Show of Cause Hearing for failing to complete Peer Review as ordered in Board Order dated 5/14/2021	Violation:	Violating Rules of Professional Conduct, misappropriation of assets from employer totaling \$23, 863,37; Failing to respond
Action:	Revocation		in writing within 30 days of Board inquiry request
		Action:	Revocation and fine of \$10,000

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DISCIPLINARY ACTIONS (CONTINUED)

FAILURE TO REGISTER AND/OR APPLY FOR AN ANNUAL PERMIT TO PRACTICE

ACTION: Revocation and an Administrative Fine of \$500

CPA License	Name	10842	JOHN MARTIN KEY
12305	ALLISON D ELIZABETH BARTER	4318	JOLIE E BECKER
6099	BOYDEN KIRK MOORE	10404-R	LARRY BRENT MCCLURE
10402-R	CASEY JO LIGHTFOOT KERSEY	13694	MARY ELIZABETH HEATH
3260	DARYL C DUPREE	13660	MATTHEW RYAN WOODY
10808	DAVID ALLEN ABROMS	11819	MELISSA BROCK
3072	DOUGLAS K HARWELL	11956	MORGAN RAYE PRESTWOOD
6316	EDWARD MATTHEW WHITE	12579-R	REBECCA F FULMER
11035	EMILY ROBERTS JACKSON	2947	SARAH B HAWLEY
12508	ERIN ELIZABETH HALEY	7173	SHANE JOSEPH BROPHY
13942-R	HAILEY BRIANN PAYNE	11807	THOMAS FLOYD COLLINS JR
13945	JAKE ALLEN MINER	6234	THOMAS GORDON LOWREY III
10797	JEREMY ROBERT HALL		

FAILURE TO REGISTER FOR FIRM PERMIT

ACTION: Revocation and an Administrative Fine of \$500

	CPA	License	Name
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4925	DANIEL O ANYANWU
3260	DARYL C DUPREE

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





STATE BOARD OF ACCOUNTANCY MEMBERS



Connie Sheppard-Harris, CPA Chair Birmingham



Wilhelmus "Wim" J. Schaffers, CPA Vice Chair Birmingham



Delbert Madison Public Member, Secretary Montgomery



J. Earl Blackmon, CPA Fairhope



Michael J. Kintz, CPA Mobile



Rita Prince, CPA Florence



Dr. Steve Grice, CPA Troy

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