



# Alabama State Board of Public Accountancy

## CPA EXAM TRANSITION POLICY

Have you heard of the CPA Evolution initiative? Are you aware that the Uniform CPA Examination (CPA Exam) is changing significantly in January 2024? It is important that you learn about this initiative and the upcoming changes to the CPA Exam to fully understand how it might impact your journey to CPA licensure. If you pass and retain credit for all four CPA Exam sections by December 31, 2023, the changes to the CPA Exam will NOT impact your journey. If you will still be working your way through the CPA Exam in January 2024 and beyond, then the information about the CPA Evolution-aligned CPA Exam (the 2024 CPA Exam) and transition policy are most important to understand.

It's never been a more exciting time to pursue the CPA license. The role of today's CPA has evolved, and newly licensed CPAs are taking on increased responsibilities that were traditionally assigned to more experienced staff. Becoming a CPA means you'll need greater skill sets and competencies, and a greater knowledge of emerging technologies. That is why the CPA Evolution initiative is underway. It is a joint effort of the National Association of



State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA).

The new CPA licensure and CPA Exam model is a Core + Discipline model. The model starts with a robust core in accounting, auditing, and tax that all candidates will have to complete. Then, each candidate must choose a Discipline section in which to demonstrate greater skills and knowledge. Technology knowledge and skills will be tested in all sections, as it pertains to each section. Regardless of a candidate's chosen discipline, this model leads to a full CPA license, with rights and privileges consistent with any other CPA. The Discipline section selected for testing does not mean the CPA is limited to that practice area.

The new Disciplines reflect three pillars of the CPA profession:

- Business analysis and reporting (BAR)
- Information systems and controls (ISC)
- Tax compliance and planning (TCP)

If you anticipate continuing your CPA Exam journey into

Continued on page 2

### Contents

CPA Exam Transition Policy	1
Spotlight on Education: Dr. Dave Thompson	3
Upcoming Rule Change	5
Quick Guides	6
Disciplinary Actions	6
New Alabama CPAs	7
CPA Exam Infrastructure Changes	7
Board of Accountancy Members	8
Board of Accountancy Staff	8

## CPA EXAM TRANSITION POLICY (CONTINUED)

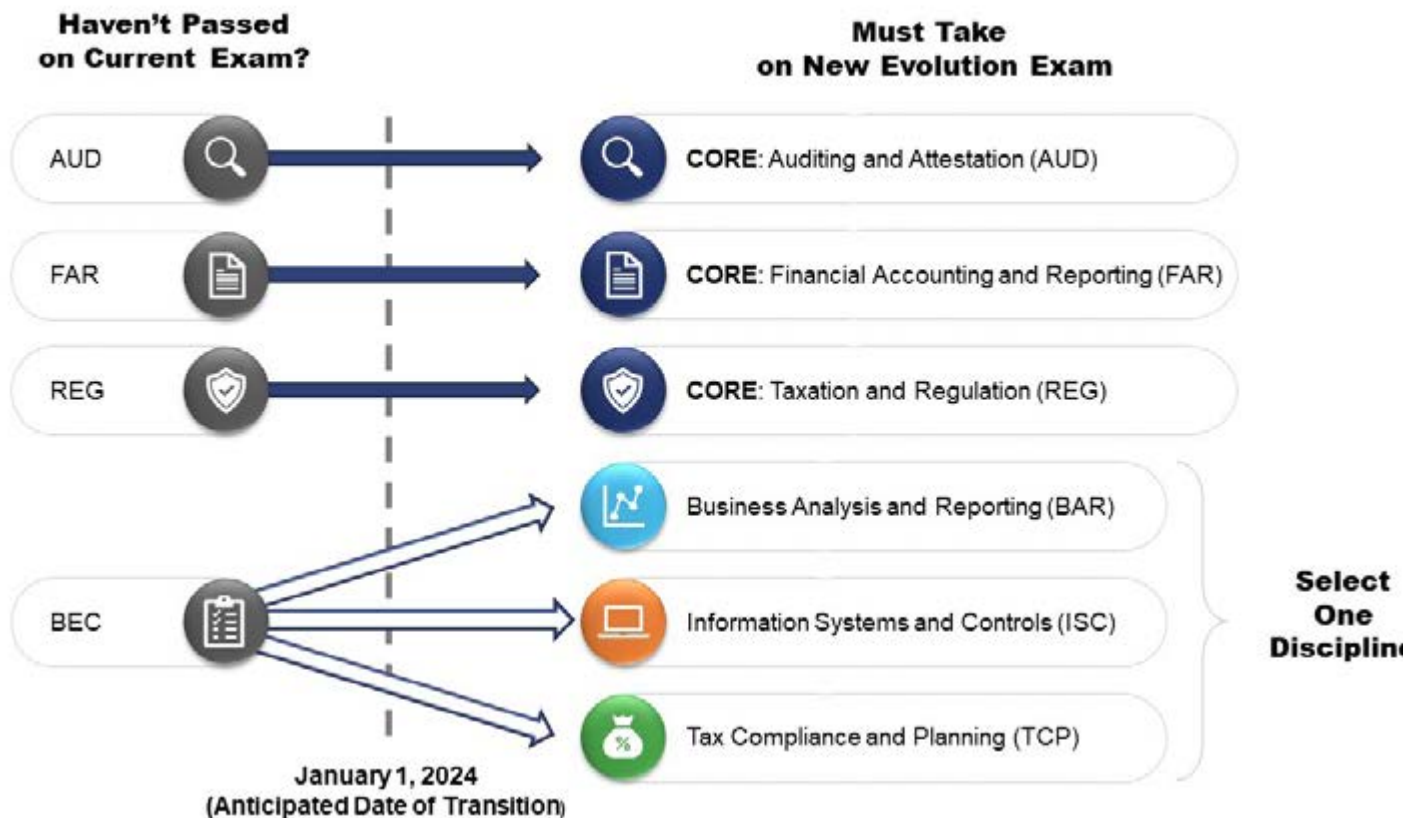
2024 and beyond, the much-anticipated transition policy is important news. This policy lays out how CPA Exam sections passed under the current CPA Exam map to credit under the 2024 CPA Exam. Transition policies like this have been necessary at other times when significant changes were made to the CPA Exam, such as when it was computerized in April 2004.

The policy was recommended to the Boards of Accountancy by the NASBA CBT Administration Committee after development and much deliberation by a task force with state board representatives from the AICPA Board of Examiners, sitting state board members and executive directors from multiple states. Because of the significant differences in the current and 2024 CPA Exams and the overall CPA licensure model, a perfect transition is not possible. The Boards of Accountancy have agreed this transition policy best serves the candidates, the state boards and the public interest.

The transition policy is quite simple. Candidates who have credit for AUD, FAR or REG on the current CPA Exam will not need to take the corresponding new core section of AUD, FAR or REG on the 2024 CPA Exam. Candidates who have credit for BEC on the current CPA Exam will not need to take any of the three discipline sections.

If, however, a candidate loses credit for AUD, FAR or REG after December 31, 2023, they then must take the corresponding new Core section of AUD, FAR or REG. A candidate who loses credit for BEC after December 31, 2023, must select one of the three Discipline sections to be tested. It is important to note that none of the sections of the current CPA Exam will be available for testing after December 31, 2023. There is a hard cutover from the current CPA Exam sections to the 2024 CPA Exam sections on the January 2024 launch.

### CPA EXAM TRANSITION POLICY



## SPOTLIGHT ON EDUCATION: DR. DAVE THOMPSON

Dr. Dave Thompson was drawn to teaching more than 25 years ago and has inspired generations of students through his own achievements in accountancy. When they learn about his accomplishments, graduate and undergraduate students see someone to whom they can relate with a Ph.D, JD, and CPA designation and gain something that Thompson believes is invaluable to their success: the confidence to take the CPA exam and believe that they can succeed.

Thompson began teaching at Miles College in Fairfield, Ala., and chaired the accounting department until November 2010. In that position he was able to help students gain internships and job opportunities with a large number of corporations and governmental agencies. His department also applied for and received a grant to fund the Volunteer Income Tax Assistance (VITA) program, which trained hundreds of students to prepare individual income taxes and provided tax services to thousands of low-income taxpayers.

While at Miles College, Thompson was selected to be a part of an accounting delegation from the United States that helped Chinese authorities develop auditing and accounting rules. That gave him invaluable international accounting experience that he was able to pass on to his students.



In January 2011, Dr. Thompson joined the faculty of Alabama State University as the Director of the Master of Accountancy program, where he was able to make the CPA designation a priority. Since he assumed directorship, a significant number of graduates have taken and passed the exam with some of them completing the CPA exams prior to graduation. Thompson was also named chair of the Accounting and Finance Department.



He received his Bachelors of Science Degree in Accounting from Birmingham Southern College in 1974, and later received an MBA degree as well as an MA degree in accounting from Samford University. After working at accounting positions with Liberty National Life Insurance Company, he returned to college to earn a law degree at the Birmingham School of Law and became Vice President and Associate Counsel for Vesta Insurance Corporation. After leaving the corporation, he started teaching accounting at Miles College. He later went back to school to earn his Ph.D in accounting from Jackson State University.

In 2016, Thompson was appointed by the U.S. Treasury Department to serve on the Internal Revenue Service Advisory Committee (IRSAC), where he served for three years on the International Taxation section of the committee. Thompson was also selected as an Academic Champion by the American Institute of Certified Public Accountants (AICPA). In 2017, Marquis Who's Who made him an Albert Nelson Marquis Lifetime Achievement inductee.

Continued on page 4

## DR. DAVE THOMPSON (CONTINUED)

Thompson loves teaching accounting to students from different nationalities and backgrounds. His philosophy is to teach all students as long as you can, as best as you can, and never miss an opportunity to teach a willing student. That philosophy has impacted the lives of thousands of students, coworkers and the community. Testimonials from former students and coworkers tells the story of his commitment to producing the best prepared students possible.

*“You are an awesome professor and amazing mentor. Thank you for giving me the push and motivation I needed to continue my education and for teaching me to be a professional and strong woman. You are more like a father and I pray you are blessed dearly.”*

*“Thank you so much for all you did for us this year going above and beyond to help us achieve our goals of passing the CPA. I appreciate your patience with us and making sure we understood everything that you were teaching us.”*

*“It is very rare that you encounter someone who is genuinely invested in your success. He’s the college professor that gives students (like myself) a gentle push to go beyond what their (our) minds deem possible. For 20 plus years I’ve seen him give back to his community through the Volunteer Income Tax Association (VITA) program. Dr. Thompson is my professor, mentor and friend. He is a positive role model whose life of service to others will leave a lasting impact in the accounting profession.”*

*“Dr. Thompson is one of the most dedicated scholars with whom I have worked. As his former colleague, I can attest to his insightful understanding of accounting. Dr. Thompson’s professional background and certifications serve as the foundation of his business acumen, which sets him apart from other academics. Dr. Thompson has high expectations and is respected for his classroom intensity and academic rigor. His commitment to students to include career counseling, mentoring, and coaching is a valuable trait that has led to student retention in the Masters of Accountancy program.”*



*“Among his many positive assets, Dr. Thompson is very cooperative, extremely knowledgeable in his field, always willing to collaborate, maintains program integrity, dependable, trustworthy, and gets along extremely well with others.”*

Alabama State University has a saying that “it is a good time to be a Hornet.” Indeed, it is a good time to be a Hornet. Alabama State University cares about its students as much as Dr. Thompson. This is why Dr. Thompson has remained at Alabama State University for over eleven years. He truly cares about the future of his students to the extent that he has offered to be a resource for them beyond their graduation. He has shown a dedication to duty that is second to none in the education field. Throughout his career Dr. Thompson has continuously demonstrated a strong commitment to excellence, hard work, integrity, and discipline that has taught, inspired, motivated, and encouraged all who have crossed his path.

### UPCOMING BOARD MEETING DATES

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

- July 15, 2022 – Board Office
- September 16, 2022 – Board Office

## UPCOMING RULE CHANGE

The Alabama Board of Public Accountancy has begun the process for adding an important Rule Change to the Rules of Professional Conduct. This amendment will establish requirements for licensees to follow when selling, transferring, or discontinuing their practice and provides guidance regarding the proper disposal of client records.

The proposed effective date of this rule amendment is November 14, 2022. The Board requests that all advisory comments be submitted to the Board by September 2, 2022. The amendments are detailed below.

---

### 30-X-6-.04 RESPONSIBILITIES TO CLIENTS.

(3) **Sale or Transfer of Licensee's Practice.** A licensee that sells or transfers all or part of the licensee's practice to a successor firm or individual and will no longer retain any ownership in the practice shall comply with all of the following:

(a) send a written notice regarding the sale or transfer of the practice via first class mail to the last known address of each client that may be subject to the sale or transfer. The notice shall contain, at a minimum, the following: a request for the client's consent to transfer that client's files or records to the successor firm or individual and a notice that the client's consent will be presumed if it does not notify the licensee that it objects within 90 days from the date of the written notice. The licensee may not transfer any client files or records to the successor firm or individual until either the client's consent is obtained, or the time indicated in the licensee's written notice has lapsed without any objection from the client, whichever is shorter. The licensee is required to retain a copy of the written notice and any document reflecting the client's consent or objection to the transfer. The written notice and any document reflecting the client's consent or objection to the transfer of the client's files shall be retained for not less than five years from the sale or transfer of the licensee's practice.

(b) if the client objects to the transfer of their files or records to the successor firm or individual, the licensee shall return the files or records in a reasonable period of time or as agreed upon with the client; and

(c) with respect to files or records not subject to the sale or transfer, a licensee shall return the client's files or records in a reasonable period of time or as agreed upon with the client.

(d) If the licensee is unable to contact a client, that client's files or records, if not transferred or returned, shall be retained by the licensee for a period of not less than five years from the date of sale or transfer of the licensee's practice. After the five-year retention period required by this section, the licensee shall dispose of or arrange for the disposal of client records that are no longer to be retained by the licensee by shredding, erasing, or otherwise modifying the personal information in those records to make it unreadable or undecipherable through any means.

(4) **Discontinuance of Licensee's Practice.**

(a) In the case of a discontinuance of a licensee's practice without a sale or transfer of the practice to a successor firm or individual, a licensee shall send a written notice via first class mail regarding the discontinuance of the practice to the last known address of each client. The licensee shall also return the client's files or records in a reasonable period of time, or as agreed upon with the client.

(b) If the licensee is unable to contact a client, that client's files or records shall be retained for a period of not less than five years from the date the licensee's practice discontinues. After the five-year retention period required by this Section, the licensee shall dispose of or arrange for the disposal of client records that are no longer to be retained by the licensee by shredding, erasing, or otherwise modifying the personal information in those records to make it unreadable or undecipherable through any means.

## 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.



[Top Violations](#)



[Firm Ownership](#)



[CPE](#)



[Exam/Certification/Licensing Eligibility](#)



[Inactive CPA Memo](#)



[Retired CPA Memo](#)



[CPE Bulk Upload Tips](#)



[New CPA](#)



[CPA Evolution Transition Policy](#)

# 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.*

## JANUARY 2022

<b>NAMED CPA</b>	FARR, BRUCE V
<b>CERT NO.</b>	2359
<b>ACTION</b>	REVOKED
<b>FINE</b>	\$0
<b>DESCRIPTION</b>	Show of Cause - Failed to comply with May 14, 2021 Board Order
<b>NAMED CPA</b>	FOCHTMANN, CURT W
<b>CERT NO.</b>	3513
<b>ACTION</b>	SURRENDER
<b>FINE</b>	\$100
<b>DESCRIPTION</b>	Accepted Consent - Violating Ala. Code (1975) §§ 34-1-12(a)(8), Suspension or revocation of the right to practice before any state or federal agency. - By consenting to enter into an Order Instituting Public Administrative and Cease-and-Desist Proceedings Pursuant to Sections 4C and 21C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission's rules of Practice, Making Findings, and Imposing Remedial Sanctions and Cease-and-Desist Order / \$100 fine and Surrender Alabama CPA Certificate w/in 30 days of board approval
<b>NAMED CPA</b>	SOUTHWELL, NARVEL WAYNE
<b>CERT NO.</b>	7113
<b>ACTION</b>	SUSPENDED
<b>FINE</b>	\$0
<b>DESCRIPTION</b>	Show of Cause - Failed to comply with September 16, 2021 Board Order
<b>NAMED CPA</b>	WEST, DARRELL GLEN
<b>CERT NO.</b>	4521
<b>ACTION</b>	REVOKED
<b>FINE</b>	\$17,500
<b>DESCRIPTION</b>	Prior employer filed a Form 8-K with the SEC due to misappropriation of funds, failed to apply for a permit to practice, register as a CPA firm, enter into the peer review program, and failed to reply to Board inquiry

## AICPA Announces 2024 CPA Exam Infrastructure Changes

The AICPA's Board of Examiners, as the senior board with oversight of the Uniform CPA Examination structure and content, has approved multiple structural changes to the CPA Exam when the Evolution aligned Exam launches in 2024.

[AICPA Infrastructure Document](#)

[Infrastructure PowerPoint](#)

## 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.



Facebook: @ASBPA1919

Twitter: @ASBPA1919

Don't forget to bookmark the Board's website:

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



## NEW ALABAMA CPAS CERTIFIED NOVEMBER 21 – APRIL 2023

Justin Patrick Anderson  
Brady Joel Bennett  
Richard Michael Bradshaw  
Sutton Kredt Farar  
Summer Moneak Jones  
Jordan Isaac Patalas  
Christy Lee Robeson  
James Scott Sturdivant  
Tisha Ann Tarter  
William Arthur Webb  
Helen Oliver Little  
Derrick Winfred Flowers  
Margarett Haisten Howard  
Erin Elizabeth Howard  
Sarah Griffin Lane  
Hannah Aileen Wilson  
Jackson Padgett Aldridge  
Aubrey Megan Dodt  
Kendall Elizabeth Fuller  
Emily Frances Gabel  
Summer Brooke Heath  
Catherine E. North Hill  
Blake James Raziano  
Samuel Richard Teel  
Julian Patino Cantellano  
William David Hooper III  
Brandon Keith Sherwood  
Haley Elizabeth Greene  
Sherrie Peaden Hodges  
Clive Nair  
Joseph Nicholas LaRosa  
John Joseph Anastasia  
Jarrod Christopher Brown  
Sallie Elise Byrd  
Taylor D. Clickenbeard  
Julia Marie Dennis  
Emma Clai Gunter  
Ingram, Akeem Zachariah  
Brian Christopher Krebs  
Tiffany McMinn Nelson  
Marianna Madeline Royal  
Ryan Lee Ruland  
Kelsey Lynn Rush  
Patricia Megan Collins  
Heather Sears Gamble  
Patricia Avery Brown  
Kaitlyn Elizabeth Gelenski  
Rebecca Lee McKinley  
Chad William Reingardt  
Andrew Thomas Springer  
Jennifer Chandler Jazbak  
Regina Nicole Barnhill  
Bonnie Rose Edmondson  
Andrew D. Ronald Farris  
Caroline Elizabeth Judge  
Addison Jay Love  
Marvin McMillan Mostellar  
Samuel Joseph Nettleton  
Ngan Kim Nguyen

Luke Haynes Nolen  
Tyler Barry Roberts  
Angela Ann Russell  
Howard R. Vaughan III  
Jordan Robert Lolley  
Sara Elizabeth Smith  
Konnor Darren Amis  
Taylor Keith Bailey  
Isabella Wesley Blount  
Sharon Gail Brooks  
Sabrina Rei Cotton  
David Gerard Fix  
Millie McAleer Hutton  
Kierson McGriff Madding  
Jordynne Grimes McCarty  
Paige Dillstone McKissack  
John Leonard Melgaard  
Drew Alexander Nicol  
Samantha Lauren O'Dowd  
David Jerome Porter  
Daniel John Saunders  
Jeffrey Douglas Schlamman  
Crystal Suzann Striepe  
Adam Michael Tretinik  
Jacob Edwin Crane  
Matthew Ferris Blake  
John Christopher Haynes  
Jacob Sanders Lipford  
Cody Davone Scott  
Elizabeth Carol Sullivan  
Melanie Dean Weed  
Katherine Correa  
Sarah Pettee McBride  
Jacob Allen Jerrell  
Edward Raymond Riffle  
Mariam Aslam  
Taylor Breanna Dean  
Bianca Danielle Ingram  
Mary Catherine Norris  
Shelby Reed Styron  
Mark William Cantey  
Christopher William Clark  
Kaitlin Moye Miller  
Hope Katherine Reband  
Ashtyn Hope Stinebaugh  
Krista Dale Trammel  
Anna Marie Zahumensky  
Chelsea Monea Jones  
Makenzie Rae Anthony  
Tiffany Ann Houser  
Marise Mostert  
David Michael Robinson  
Mary Angela Watson  
Austin Bradley Boothe  
Collin Mitchell Hall  
Wilhelmina Tutu Jackson  
Ani Oritsetsemaye Binitie  
Lakeshia Danyell King



# 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

# STATE BOARD OF ACCOUNTANCY STAFF



D. Boyd Busby, CPA  
Executive Director  
(334) 242-5709  
boyd.busby@asbpa.alabama.gov



Amy G. Thompson  
Chief of Staff  
(334) 242-5707  
amy.thompson@asbpa.alabama.gov



Nicole T. Robinson  
CPE Administrator  
(334) 242-5712  
nicole.robinson@asbpa.alabama.gov



Teresa R. Taylor  
Enforcement Coordinator  
(334) 242-5703  
teresa.taylor@asbpa.alabama.gov



April Bird  
Systems Administrator  
(334) 242-5704  
april.bird@asbpa.alabama.gov



Alise Ellis  
CPA Exam Coordinator  
alise.ellis@asbpa.alabama.gov



Chequita Ross  
Executive Assistant  
chequita.ross@asbpa.alabama.gov

