

**ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY**

**NOTICE OF INTENDED ACTION**

**AGENCY NAME:** The Alabama State Board of Public Accountancy

**RULE NO. & TITLE:** Section 30-X-2-.12: Directory of Licensees

**INTENDED ACTION:** The Alabama State Board of Public Accountancy intends to amend Rule 30-X-2-.12

**SUBSTANCE OF PROPOSED ACTION:** Rule will be amended to allow the Board to remove the fee for purchasing the directory of licensees and place the directory in approved electronic form on the Board's website.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** Interested persons may present their views in writing to the Executive Director of the Alabama State Board of Public Accountancy at any time until and including May 14, 2021 following the 26<sup>th</sup> day of February 2021, or, if requested in advance, by personally appearing at the Alabama State Board of Public Accountancy Board Meeting to be held at the Board's office, 770 Washington Ave, Montgomery, Alabama, 36104, at 10:00 a.m., May 14, 2021

**FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:** May 14, 2021.

**CONTACT PERSON AT AGENCY:**



\_\_\_\_\_  
D. Boyd Busby, CPA  
Executive Director  
Alabama State Board of Public Accountancy  
PO Box 300375  
Montgomery, AL 36130-0375  
Phone: 334-242-5700

TRANSMITTAL SHEET FOR  
NOTICE OF INTENDED ACTION

Control 30 Department or Agency Alabama State Board of Public Accountancy  
Rule No. 30-X-2-.12  
Rule Title: Directory of Licensees

         New          X     Amend               Repeal               Adopt by Reference

Would the absence of the proposed rule significantly harm or endanger the public health, welfare, or safety?          No

Is there a reasonable relationship between the state's police power and the protection of the public health, safety, or welfare?          Yes

Is there another, less restrictive method of regulation available that could adequately protect the public?          No

Does the proposed rule have the effect of directly or indirectly increasing the costs of any goods or services involved and, if so, to what degree?          No

Is the increase in cost, if any, more harmful to the public than the harm that might result from the absence of the proposed rule?          No

Are all facets of the rulemaking process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public?          Yes

Does the proposed action relate to or affect in any manner any litigation which the agency is a party to concerning the subject matter of the proposed rule?          No

\*\*\*\*\*

Does the proposed rule have an economic impact?          No

If the proposed rule has an economic impact, the proposed rule is required to be accompanied by a fiscal note prepared in accordance with subsection (f) of Section 41-22-23, Code of Alabama 1975.

\*\*\*\*\*

Certification of Authorized Official

I certify that the attached proposed rule has been proposed in full compliance with the requirements of Chapter 22, Title 41, Code of Alabama 1975, and that it conforms to all applicable filing requirements of the Administrative Procedure Division of the Legislative Services Agency.

Signature of certifying officer *D. Boyd Busby*  
D. Boyd Busby, CPA, Executive Director

Date February 15, 2021

(DATE FILED)  
(STAMP)

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY  
ADMINISTRATIVE CODE

CHAPTER 30-X-2  
ADMINISTRATION

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**30-X-2-.01**     Meetings Quorum. The annual meeting of the Board for the election of officers for the ensuing year shall be held during the month of November in each year. Other regular meetings shall be held in January, May, and September, and special meetings shall be held on call of the Chair or on request of three or more members of the Board. A majority of the Board shall be a quorum and may exercise the powers and perform the duties devolving on the Board, except for actions taken under authority of Section 3 of the Act, which restricts action to the Board members who are Certified Public Accountants, in which case three members who are Certified Public Accountants shall constitute a quorum to transact business.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §34-1-3.

**History:** Filed September 3, 1982.     **Amended:** Filed May 14, 1996; effective June 18, 1996.     **Amended:** Filed March 27, 2018; effective May 11, 2018.

**30-X-2-.02**     Duties Of Chair And Vice Chair. The Chair shall preside at all meetings and shall perform such other duties as

the Board may direct. In the absence of the Chair, the Vice Chair shall perform the duties of the Chair.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §34-1-3.

**History:** Filed September 3, 1982. **Amended:** Filed May 14, 1996; effective June 18, 1996.

**30-X-2-.03**      **Secretary's Duties.** The Secretary shall keep a complete and comprehensive record of the meetings of the Board.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §34-1-3.

**History:** Filed September 3, 1982. **Amended:** Filed January 23, 2004; effective February 27, 2004.

**30-X-2-.04**      **General Description Of Organization And Operation.**

The Board is an independent agency of the State of Alabama. All costs of operating the Board, including administrative, secretarial, clerical, and investigative, are paid from legislative appropriation of fees collected by the Board. The Attorney General and his assistants provide legal services to the Board.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §§34-1-3, 41-22-4, 41-22-10.

**History:** Filed March 29, 1985.

**30-X-2-.05**      **Rules Of Order.** All proceedings of the Board shall be governed by Roberts Rules of Order, except during disciplinary hearings and except where otherwise provided in these rules.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §§34-1-3, 41-22-4, 41-22-10.

**History:** Filed March 29, 1985.

**30-X-2-.06**      **Questions Of Procedure And Evidence.** The Chair of the Board shall, in accordance with these rules, rule upon questions of procedure and, in the event that evidence is taken, on the admissibility of that evidence. The decision of the Chair shall be final.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §§34-1-3, 41-22-4, 41-22-10.

**History:** Filed March 29, 1985. **Amended:** Filed May 14, 1996; effective June 18, 1996.

**30-X-2-.07**      **Voting.** All Board members, including the Chair, are entitled to vote and are entitled to make or second motions. A majority of those members of the Board present and voting on any matter shall decide that matter before the Board, except on procedural and evidentiary matters which are provided for in Rule 30-X-2-.06 and except as to decisions in disciplinary proceedings, where majority vote of the Board as a whole is required for disciplinary action. The Chair shall vote as a member of the Board and his/her vote shall count no more than the vote of any other member, except that in the event of a tie vote the Chair shall vote again to break the tie.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §§34-1-3, 41-22-4, 41-22-10.

**History:** Filed March 29, 1985. **Amended:** Filed May 14, 1996; effective June 18, 1996.

**30-X-2-.08**      **Use Of Forms.** All applications and requests for which the Board has prescribed a form must be made on the prescribed form. Forms used by the Board may be acquired from the Executive Director.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §§34-1-3, 41-22-4, 41-22-10.

**History:** Filed March 29, 1985.

**30-X-2-.09**      **Executive Director.** The Board shall select an Executive Director who shall be responsible for the administration of Board policy. The Executive Director is designated as agent for the Board for service of legal process upon the Board except as otherwise provided by law. All correspondence to the Board, including requests for information and all submissions and other requests, should be made to the Executive Director at the Board's headquarters as follows:

Location:  
Executive Director

Alabama State Board of Public Accountancy  
RSA Plaza, Suite 226  
770 Washington Avenue  
Montgomery, Alabama 36104

Mailing Address:  
Executive Director  
Alabama State Board of Public Accountancy  
P. O. Box 300375  
Montgomery, Alabama 36130-0375

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §§34-1-3, 41-22-4, 41-22-10.

**History:** Filed March 29, 1985. **Amended:** Filed May 14, 1997; effective June 18, 1997. **Amended:** Filed November 17, 2016; effective January 1, 2017.

### 30-X-2-.10 Records.

(1) "Public record" for the purpose of these rules means all Board records which are reasonably necessary to record the business and activities required to be done or carried on by the Board so that the status and condition of such business and activities can be known by the public. Records which do not constitute "public records" include, but are not limited to, those received by public officer in confidence, sensitive personnel and licensee records, complaints against licensees, and records the disclosure of which would be detrimental to the best interest of the public.

(2) Specific public records are available for inspection at Board headquarters during regular business hours.

(3) Any person wishing to obtain copies of specific public records may request same from the Executive Director, and upon payment of the cost of copying, which cost shall be estimated and set from time to time by resolution of the Board, will be supplied copies.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §§34-1-3, 41-22-4, 41-22-10.

**History:** Filed March 29, 1985.

30-X-2-.11 Employment Of Agents, Etc. The Board may employ investigators, inspectors, attorneys, consultants and any other

agents and employees and assistants as may from time to time be necessary, and may use any other means necessary to bring about and maintain a rigid administration and enforcement of the Code and these rules.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §§34-1-3, 41-22-4, 41-22-10.

**History:** Filed March 29, 1985.

**30-X-2-.12**      **Directory Of Licensees.** The Board shall maintain an annual directory listing all persons licensed by the Board. The directory shall contain the names of the members of the Board and all other information deemed proper by the Board. Copies of the directory, in ~~paper or an~~ electronic format approved by the Board, shall be made available to licensees and the public on the Board's website. ~~from the Executive Director upon written request and payment of a fee in the amount of \$20.00 per directory.~~

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §§34-1-3, 41-22-4, 41-22-10.

**History:** Filed March 29, 1985. **Amended:** Filed January 23, 2004; effective February 27, 2004. **Amended:** Filed November 17, 2016; effective January 1, 2017. Amended: Filed November 30, 2020

**30-X-2-.13**      **Declaratory Rulings.**

(1) The Board may issue declaratory rulings to any person substantially affected by a rule with respect to the validity of the rule, with respect to the applicability to any person, property, or state of facts of any rule or statute enforceable by the Board, with respect to the meaning and scope of any order of the Board. Such rulings shall be issued providing the following criteria are met:

(a) The petitioner shows that he/she is substantially affected by the rule in question,

(b) Sufficient facts are supplied in the request to permit the Board to make a valid determination,

(c) The request arises from an actual question or controversy.

(2) A petition for a declaratory ruling shall be submitted in the following form: (See form at end of chapter).

(3) Such rulings will be made in accordance with the Alabama Administrative Procedure Act, Code of Ala. 1975, §41-22-11.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §§34-1-3, 41-22-4, 41-22-10.

**History:** Filed March 29, 1985.



PETITION FOR DECLARATORY RULING

On Rule No. \_\_\_\_\_

1. Petitioner

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Telephone: \_\_\_\_\_

2. All rules or statutes that may be involved in the petition, if known:

\_\_\_\_\_  
\_\_\_\_\_

3. Clear and concise statement of the precise factual situation involved:

\_\_\_\_\_  
\_\_\_\_\_

4. The exact question to which an answer is desired:

\_\_\_\_\_

5. The reason for submitting the petition:

\_\_\_\_\_  
\_\_\_\_\_

6. Full disclosure of the petitioner's interest:

\_\_\_\_\_  
\_\_\_\_\_

7. Statement as to whether the petitioner's case is presently under consideration by the Board of Public Accountancy or in any pending proceeding:

\_\_\_\_\_  
\_\_\_\_\_

8. Affidavit Certification:  
Signature of Petitioner

\_\_\_\_\_

Sworn to and subscribed before me this the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Notary Public