

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY
ADMINISTRATIVE CODECHAPTER 30-X-5
CONTINUING PROFESSIONAL EDUCATION**30-X-5-.06** **Annual Permits To Practice And Experience.**

(1) Permits to engage in the practice of public accounting shall be issued by the Board to a holder of a certified public accountant certificate issued under the laws of this state to a person who shall have furnished evidence satisfactory to the Board of one year of experience in public accounting, or its equivalent as defined in (2) below. For the purposes of this section "public accounting shall mean full-time employment by a public accounting firm as a staff accountant and supervised by a practicing certified public accountant or registered public accountant holding a valid permit to practice in this or any other state. In addition, experience as a registered public accountant shall qualify as public accounting experience.

(2) The following shall be deemed the equivalent of one year of experience in public accounting: Two years' full-time employment in the accounting field in industry, business, government or college teaching; or any combination of the above; or any combination of the above and experience in public accounting. Such experience in industry, business, government or college teaching must be properly supervised, have sufficient quality and depth, and meet one of the following criteria for the duration of that qualifying experience:

(a) For qualifying experience in industry or business, the candidate must have been employed by a person or entity in the performance of duties primarily involving the use of financial accounting and auditing skills; the installation of internal control systems; the use of management advisory, financial advisory, or consulting skills; or compliance with accounting aspects of tax or regulatory laws.

(b) For qualifying experience in government, the candidate must have been employed by a government agency recognized by the Board as having the responsibility and organizational structure for performing auditing and accounting functions.

(c) For qualifying teaching experience, the candidate must have taught courses primarily in the accounting discipline

for academic credit at a college or university accredited by the Southern Association of Colleges and Schools or its regional equivalent.

(3) The following are required for issuing a permit to practice:

(a) Compliance with the continuing education requirement.

(b) Paying the annual fee.

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.

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