

APA-1

TRANSMITTAL SHEET FOR NOTICE OF INTENDED ACTION

Control: 30
Department or Agency: Alabama State Board of Public Accountancy
Rule No.: 30-X-8-.03
Rule Title: Peer Review Required
Intended Action: Amend

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? No

To what degree?: N/A

Is the increase in cost more harmful to the public than the harm that might result from the absence of the proposed rule? NA

Are all facets of the rule-making 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, CPA (handwritten signature)
Donald Boyd Busby (typed name)

Date: Thursday, May 7, 2026

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

NOTICE OF INTENDED ACTION

AGENCY NAME: Alabama State Board of Public Accountancy

RULE NO. & TITLE: 30-X-8-.03 Peer Review Required

INTENDED ACTION: Amend

SUBSTANCE OF PROPOSED ACTION:

This amendment cleans up wording and corrects typos.

TIME, PLACE AND MANNER OF PRESENTING VIEWS:

Alabama State Board of Public Accountancy
770 Washington Ave, RSA Plaza Ste 226, Montgomery, AL 36104 at 10:00 AM, July 10,
2026.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Friday, July 10, 2026

CONTACT PERSON AT AGENCY:

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

D. Boyd Busby, CPA

Donald Boyd Busby

(Signature of officer authorized
to promulgate and adopt
rules or his or her deputy)

(1) Participation in the Program and compliance with all rules of the Program and administrative guidelines issued pursuant to the Program are required of all Practice Units who perform accounting and auditing engagements for the public, including but not limited to audits, reviews, compilations, forecasts, or projections.

(2) It is the responsibility of each Practice Unit to secure a review of its practice by a Reviewer no less often than every third Fiscal Year.

(3) The Board must be notified each year by the Practice Unit for the subsequent three fiscal year period immediately following the fiscal year during which the review was conducted that a review has been completed.

(4) Each Practice Unit initially shall notify the Board a Peer Review Report has been completed along with its application for renewal of its Permit for either, as an example, FY 1994, FY 1995 or FY 1996 in accordance with the schedule issued by the Board. Any Practice Unit, which has not obtained its initial Peer Review Report by December 31, 1996, shall not be renewed for FY 1997, and shall otherwise be subject to disciplinary action in accordance with State law and these rules.

(5) Following the initial notification, each Practice Unit shall notify the Board that a Peer Review has been completed by submission of a copy of the System Review Report ~~o~~for Engagement Review Report depending on the level of engagement, and the peer review report acceptance letter from the administering entity along with its application for renewal of its Permit not less than each third Fiscal Year. Any Practice Unit which has not obtained a Peer Review by December 31 following the end of the third fiscal year since its last submission shall not be renewed for the current fiscal year, and shall otherwise be subject to disciplinary action in accordance with State law and these rules.

(6) Any individual permit holder who performs compilation services for the public other than through a CPA or PA firm must notify the Board that a Peer Review has been completed by submission of a copy of the System Review Report ~~o~~for Engagement Review Report depending on the level of engagement, peer review report acceptance letter from the administering entity along with its application for renewal of their Permit not less than each third Fiscal Year. Any such individual permit holder described herein, which has not obtained a Peer Review by December 31 following the end of the third fiscal year since its last

submission shall not be renewed for the current fiscal year, and shall otherwise be subject to disciplinary action in accordance with State law and these rules.

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-3, 34-1-10.

History: Filed June 24, 1987. **Amended:** Filed September 29, 1993; effective November 3, 1993. **Amended:** Filed May 18, 2004; effective June 22, 2004. **Amended:** Filed November 16, 2017; effective December 31, 2017. **Amended:** Published _____ ; effective _____ .