Alabama State Board of Public Accountancy



2026

Annual Report

Alabama State Board of Public Accountancy



LETTER FROM THE EXECUTIVE DIRECTOR

As we reflect on another year of service to the citizens of Alabama and the accounting profession, I am pleased to present the Alabama State Board of Public Accountancy's Annual Report. It is both a privilege and a responsibility to serve as Executive Director of an agency whose work is centered on a fundamental principle: protecting the public by maintaining confidence in the CPA profession.

For more than a century, Alabama's accountancy regulatory system has played an important role in establishing and preserving the standards that the public expects from licensed professionals. While the profession continues to change, that responsibility has not. The Board remains committed to the principles of competence, integrity, independence, accountability, and professional conduct that have defined the CPA credential for generations.

Looking back, the Board has always been a leader in mobility and reciprocity. We will continue to work with Legislators to establish statutes and rules that foster growth and opportunity but never sacrificing public protection.

During the past year, the Board and its staff continued to carry out the essential functions entrusted to us by the Legislature. We administered the CPA examination and licensure process, processed registrations and permits, monitored continuing professional education requirements, conducted enforcement and compliance activities, and responded to questions and concerns from licensees, firms, students, educators, and members of the public. These activities may often take place behind the scenes, but together they form the foundation of effective professional regulation.

Protecting the Public

The protection of the public remains the Board's highest priority. The confidence placed in CPAs by individuals, businesses, governmental entities, investors, and other organizations is earned through professional competence and ethical conduct.

The Board takes seriously its responsibility to investigate allegations of misconduct and to enforce Alabama's Accountancy Law and Board rules fairly and consistently. At the same time, effective regulation requires more than disciplinary action. It requires clear expectations, accessible information, education, and communication with the profession. Our goal is to encourage compliance before problems arise while taking appropriate action when violations occur.

Supporting the Future of the CPA Profession

One of the most significant issues facing the accounting profession is the need to attract and retain the next generation of CPAs. Alabama is not alone in facing this challenge, and the Board recognizes that the long-term strength of the profession depends upon qualified individuals choosing accounting as a career. Even though Alabama has experienced a steady growth in CPA exam candidates, we should never assume this trend will continue.

The Board has continued to place an emphasis on direct engagement with students and educators. Holding Board meetings on college and university campuses provides an opportunity for students to learn more about the profession and for Board members and staff to hear directly from the individuals who will shape its future. We are also committed to helping students understand the requirements and opportunities associated with becoming a CPA in Alabama.

Changes to the pathways to CPA licensure represent an important step in addressing the changing educational and professional environment while preserving the high standards associated with the CPA credential. As these changes take effect, the Board will work to provide clear guidance to candidates, educators, employers, and licensees.

TABLE OF CONTENTS

Letter from Board Chair	4
Note from Incoming Board Chair	5
New Pathways to Licensure	6
Student Outreach & University Engagement	7
Update Your Email Address	7
Reciprocity	8
Mobility	8
Board Member Reappointment	9
New Website	9
Frequently Asked Questions to the Board	10
ASBPA Leadership at National and State Levels	11
Current Board Member Committee Assignments	12
Alabama CPA Exam Results Reach Record Levels	12
Uniform CPA Exam Stats	13
New Ammended Rules	14
Board Members and Staff	15

LETTER FROM THE EXECUTIVE DIRECTOR CONTINUED

Our objective is not simply to increase the number of CPAs. It is to ensure that individuals entering the profession possess the education, experience, knowledge, and professional judgment necessary to serve the public effectively.

Maintaining Professional Competence
The accounting profession does not stand still. Changes in technology, financial reporting, taxation, auditing, cybersecurity, artificial intelligence, and regulatory requirements continue to affect the work performed by CPAs.

Technology will continue to change how accounting services are delivered, but technology cannot replace the professional responsibilities of a CPA. Sound judgment, ethical decision-making, skepticism, and accountability remain essential characteristics of the profession.

A Commitment to Service
The Board's core responsibilities — licensing CPAs and CPA firms, enforcing the Alabama Public Accountancy Act and Board Rules, investigating complaints, and approving continuing professional education — are not simply regulatory formalities. They are the mechanisms by which the citizens, businesses, and government entities of Alabama can trust the financial information and advice they receive from licensed professionals. Every application reviewed, every exam score verified, and every complaint investigated ultimately serves that single purpose: public trust.

The effective operation of the Board depends upon the dedication of many individuals. I want to express my appreciation to the members of the Alabama State Board of Public Accountancy for their service and willingness to accept the responsibilities that accompany public office.

I also want to recognize the Board staff. The work of the Board staff has a direct impact on the ability of the Board to fulfill its statutory responsibilities. Our staff works each day to process applications and registrations, administer examinations, monitor compliance, respond to inquiries, maintain records, and support the Board's regulatory functions. Their professionalism and commitment are essential to our success.

Finally, I appreciate the cooperation of Alabama's CPAs, public accountants, firms, educators, students, and other stakeholders. Effective regulation works best when the regulatory body and the profession share a common understanding of the importance of public trust.

Looking Ahead
The accounting profession is entering a period of significant change. New technologies and evolving business practices will continue to influence the profession, and the regulatory environment will evolve with it as necessary. The Board will approach these changes thoughtfully, recognizing that modernization should strengthen—not diminish—the standards upon which the profession has been built.

Our responsibility is to preserve what has served the public well while remaining willing to adapt when circumstances require it. The CPA designation has earned its reputation over many decades because it represents something meaningful: competence, integrity, and trust.

As Executive Director, I am honored to work with the Board and staff in carrying that responsibility forward. We will continue to administer Alabama's accountancy laws fairly, serve our licensees and the public professionally, and uphold the standards that make the CPA credential worthy of the confidence placed in it.

Thank you for your continued support of the Alabama State Board of Public Accountancy and for your commitment to the accounting profession in Alabama.

D. BOYD BUSBY, CPA
EXECUTIVE DIRECTOR
Alabama State Board of Public Accountancy

LETTER FROM THE BOARD CHAIR



The conclusion of another year for the Board is a natural time for assessment and reflection: where we have been, where we are, and where we are going. That reflection brings one principle into focus. Change is constant in the business world, in the practice of public accounting, and in the laws and rules that govern the profession, but the Board's mission remains constant: safeguarding the public's interest.

The close of this year as Chair is also the end of my four-year term on the Board. Looking back through the lens of safeguarding the public interest, several developments stand out: the launch of the new CPA Exam, new pathways to CPA licensure in Alabama, the emergence of private equity investment and alternative practice structures, and the growing use of artificial intelligence in public accounting.

The CPA Evolution Initiative, a joint effort by the National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA), resulted in the launch of the new CPA Exam in January 2024. Two years into the new model, a couple of observations are relevant.

First, the Board continues to see a steady pool of impressive candidates in Alabama taking the exam and performing above the national average in terms of the pass rate. Second, NASBA, the AICPA, various state accounting boards and CPA candidates continue to analyze testing results under the new model. In the required Core sections, pass rates for REG – Taxation and Regulation have generally exceeded pass rates for FAR – Financial Accounting and Reporting and AUD – Auditing and Attestation. In the Discipline sections, one of which is chosen by each candidate, pass rates for TCP - Tax Compliance and Planning and ISC – Information Systems and Controls have exceeded pass rates for BAR – Business Analysis and Reporting. In Alabama and nationally, the number of candidates taking TCP exceeds those taking ISC, which exceeds those taking BAR. These pass rate statistics and section counts deserve continued monitoring to determine if the exam is effectively meeting the objectives of the CPA Evolution Initiative.

During my year as Chair, a significant change was the January 2026 enactment of Act No. 2026-16 (HB 59), the Pathways to CPA Act. The Board supported this legislation because it broadens opportunities for entry into the practice of public accounting in Alabama. It also positions Alabama in coordination with other jurisdictions that have passed, or are considering, similar legislation after several years of discussion by NASBA, the AICPA, and other interested stakeholders about additional pathways to licensure.

Although the Act included other substantive changes to the Public Accountancy Act of 2003 (Code of Alabama Sections 34-1-1 to 34-1-22), its name reflects the recognition of three pathways to certification and a permit to practice as a CPA in Alabama. Following passage of the Act, the Board successfully completed the appropriate rulemaking process to adopt rules implementing those changes. A concise summary of the examination, certification and licensing eligibility requirements, effective October 15, 2026, is available at https://asbpa.alabama.gov/wp-content/uploads/2026/05/EXAM-CERTIFICATION-REQUIREMENTS-EFFECTIVE-10.15.26.pdf.

Another significant change affecting public accounting in Alabama and throughout the country is the increasing entry of private equity ("PE") investment into the profession. Because Alabama and many other jurisdictions impose statutory ownership requirements for registration of firms engaged in the practice of public accounting, PE investment is typically coupled with alternative practice structures ("APS"). An APS typically includes a firm that provides attest services and is registered as a CPA firm, closely aligned by contract or otherwise with another entity that is partly owned by private equity investors.

From the perspective of the Board as a licensing and regulatory body, we are most interested in the impact of APS structures, including those with PE investments, relative to our primary mission to protect the public interest. One of the key considerations in that regard is what professional guidelines or standards are necessary to maintain integrity and independence when providing attest services while practicing in an APS, including those with PE investments.

LETTER FROM THE BOARD CHAIR CONTINUED

In December 2025, the AICPA's Professional Ethics Executive Committee ("PEEC") issued the Exposure Draft: Proposed revisions related to alternative practice structures. The exposure draft proposed replacement or revisions of several sections of the AICPA Code of Professional Conduct to address the guidelines considered appropriate. The Board closely considered the provisions of the exposure draft, submitted a comment letter to PEEC, and will continue to closely monitor developments in this area as PEEC works toward guidance.

Another development the Board must be prepared to consider is the present and future growth in the use of artificial intelligence by public accountants. Responsible use of AI is essential to avoid potential independence risks that may arise from AI-related or AI-supported services to attest clients. These risks could include management participation threats, self-review threats, and the erosion of professional judgment.

From a personal perspective, my four-year term also coincided with my retirement from the practice of public accounting after 40 years. The timing created a rewarding transition from service to clients to service to the profession and the citizens of Alabama through the Board. Board service has also fostered additional opportunities to serve the profession through committee work with NASBA and the AICPA. My years in public accounting were rewarding in many ways, and having the opportunity to pay it forward through service on the Board has been an honor.

NOTE FROM INCOMING BOARD CHAIR

Alan Skinner, CPA



Serving as a member of the Alabama State Board of Public Accountancy is an honor and a privilege. It has been rewarding to work with such an outstanding group of board members and staff, with the mission of overseeing the practice of public accountancy in Alabama and protecting the public interest. I am grateful for the opportunity to work with this group of talented professionals.

As the Chair of the Board for the upcoming year, I will be expected to preside at all meetings and perform such other duties as the Board may direct. I look forward to this challenge and the opportunity to continue the good work of the board members and staff. It is my expectation that the Board's efforts will continue to protect and enhance our profession for future generations of CPAs, which will in turn assist in the economic development of our great state.

ALAN SKINNER, CPA
INCOMING BOARD CHAIR





NEW PATHWAYS TO LICENSURE

The Board has approved new rules expanding the routes available for CPA licensure, offering greater flexibility for future professionals entering the accounting field. Under these changes, candidates may now qualify for licensure with a bachelor's degree plus two years of supervised experience. In total, three distinct pathways are now available to meet educational and experience requirements for licensure.

Pathway 1: Bachelor's Degree + Two Years of Experience This newly approved option allows candidates to become licensed without completing additional coursework beyond a bachelor's degree.

Requirements include:

- A bachelor's degree from a regionally accredited institution
- 24 semester hours of upper division (300 level or higher) accounting coursework
- 24 semester hours of business related coursework
- Two years of properly supervised, full time employment in public accounting or an accounting role in industry, business, government, or college teaching This pathway provides a practical, experience focused route for individuals who enter the profession with a four year degree and build expertise directly in the field.

Pathway 2: Bachelor's + Master's Degree + One Year of Experience Candidates who complete both a bachelor's and master's degree from a regionally accredited institution may pursue licensure with:

- 33 semester hours of upper division accounting coursework
- 24 semester hours of business related coursework
- One year of properly supervised, full time qualifying experience in public accounting, industry, government, or college teaching This pathway mirrors the traditional educational route long used by many CPA candidates and remains an efficient option for those completing a graduate degree.

Pathway 3: Bachelor's Degree + 30 Additional Hours + One Year of Experience This option offers flexibility for students who complete additional undergraduate or graduate coursework without pursuing a full master's degree.

Requirements include:

- A bachelor's degree plus 30 semester hours from a regionally accredited institution
- 33 semester hours of upper division accounting coursework • 24 semester hours of business related coursework
- One year of properly supervised, full time qualifying experience in public accounting, industry, government, or college teaching This route allows candidates to meet the 150 hour benchmark through a customizable mix of coursework.

A More Flexible Future for CPA Candidates

By offering three pathways, the Board aims to strengthen the pipeline of future CPAs while maintaining the high professional standards expected within the accounting profession. These options recognize that candidates come from varied educational and career backgrounds and provide multiple ways to demonstrate both the knowledge and practical experience necessary for licensure.

Effective Date and Additional Information

These rules have a proposed effective date of October 15, 2026.

All rules can be found on the Board's website at: https://asbpa.alabama.gov/about/laws-and-rules/accountancy-rules/



STUDENT OUTREACH AND UNIVERSITY ENGAGEMENT

This year, the Alabama State Board of Public Accountancy (ASBPA) had the privilege of visiting six universities across Alabama to engage with accounting students and share information about the accounting profession and the Board's mission to protect the public. Our team was grateful for the opportunity to visit Troy University, Samford University, the University of Montevallo, Auburn University, the University of Alabama in Huntsville, and the University of Alabama.

At each campus, ASBPA representatives met with students to discuss the evolving CPA licensure process, including the upcoming pathways to licensure, and encouraged future accountants as they continue their educational and professional journeys. These visits also provided an opportunity to explain the Board's role in licensing and regulation, highlight its commitment to public protection, and answer questions about the CPA Exam, licensure requirements, and other Board functions.

ASBPA sincerely appreciates the warm welcome and hospitality extended by each university. Meeting with aspiring CPAs and fostering meaningful conversations about the future of the profession remains one of the Board's most rewarding outreach efforts.

The Board looks forward to expanding its outreach in the coming year and continuing to connect with students across Alabama as they prepare to enter the accounting profession.

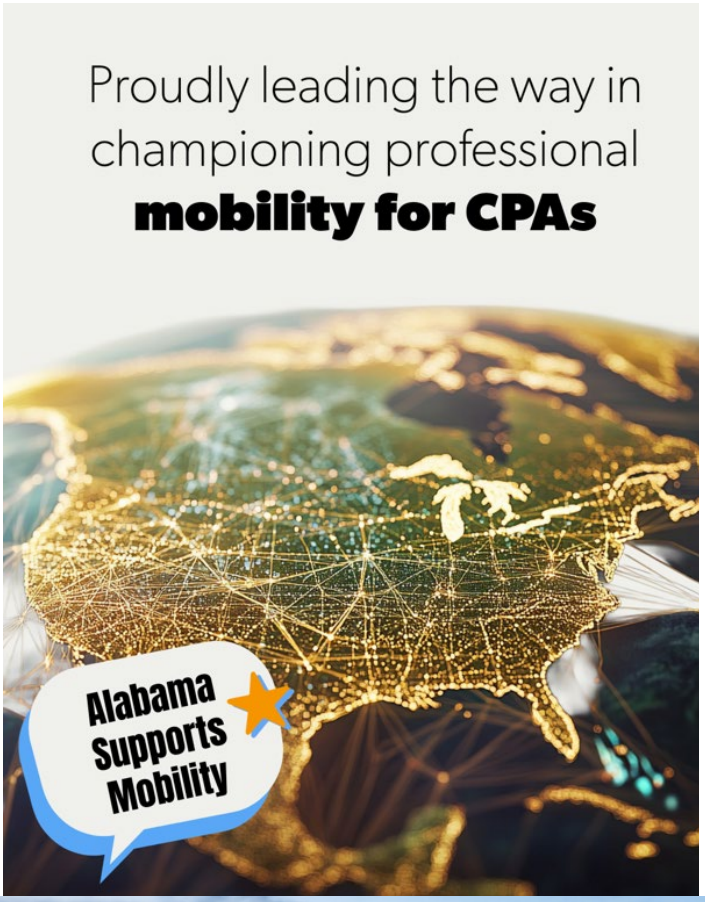


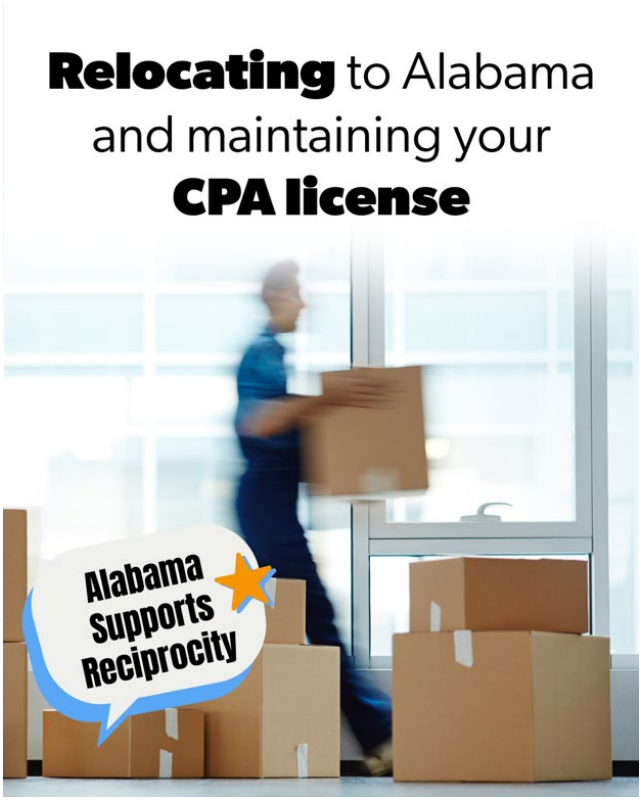
UPDATE YOUR EMAIL ADDRESS

Please take a moment to ensure your email address on file with the Board is current and accurate. Moving forward, email will serve as the Board's primary method of communication for important updates, reminders, and regulatory information. If your email has changed or you're unsure which email is associated with your record, submit a Change of Information request.

RECIPROCITY

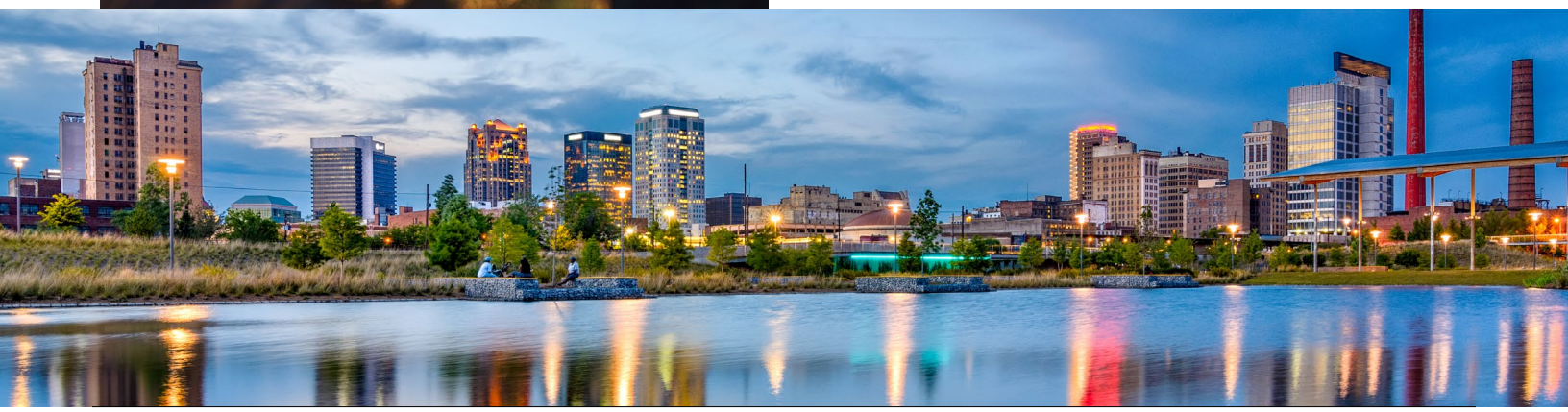
Alabama has long recognized the importance of making it easier for professionals to work across state lines, and our approach to CPA reciprocity reflects that commitment. For years, CPAs have benefited from reciprocity provisions that allow them to practice seamlessly while maintaining high standards of competency and ethics. This is a practical framework that respects experience, keeps the process efficient, and supports the profession as it continues to evolve. It also demonstrates that the systems that have been in place the longest can still be the ones that serve us best.





MOBILITY

Alabama has long supported the principle that CPAs who are actively licensed in another state and whose principal place of business is outside Alabama should be able to practice here without the unnecessary burden of obtaining an Alabama license. This commitment to mobility reflects our innovative approach, allowing these out of state CPAs to serve clients in Alabama with ease while maintaining the highest standards of competence and ethics. It is a practical model that demonstrates Alabama's dedication to innovation, trust, and a business climate where professionals can thrive in a rapidly evolving economy.

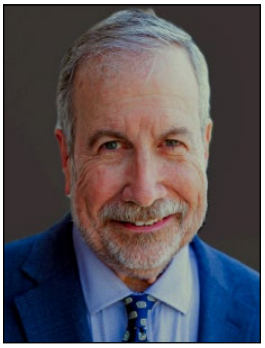


BOARD MEMBER REAPPOINTMENT: STEVE SMITH, CPA

The Alabama State Board of Public Accountancy is pleased to congratulate Steve Smith, CPA, on his reappointment to the Board for another four-year term.

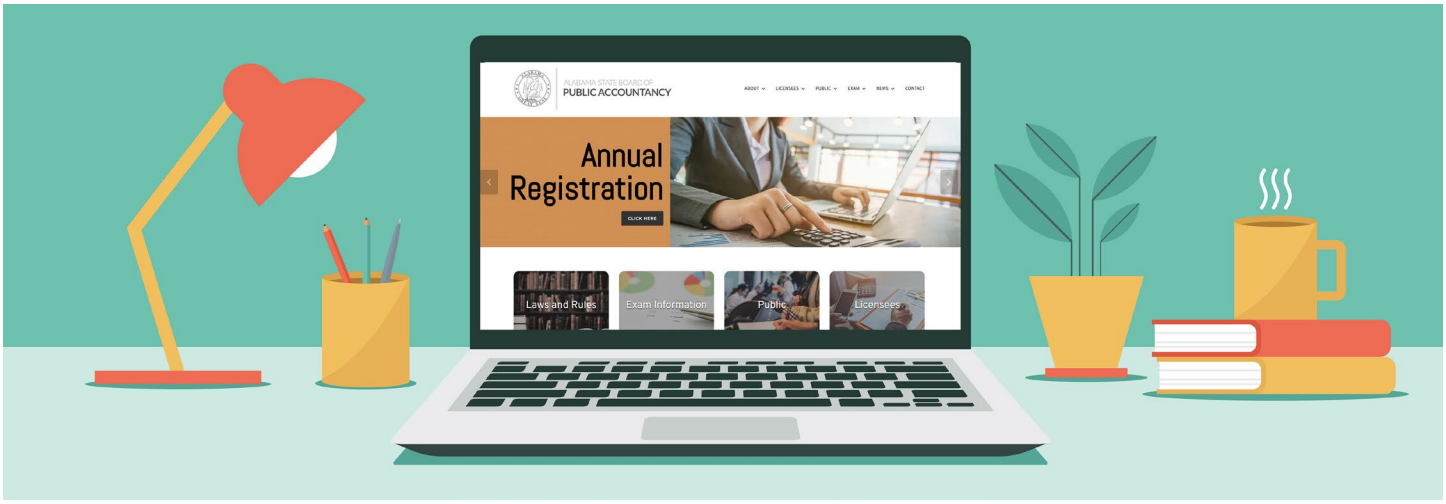
We are excited to continue benefiting from Steve's leadership, experience, and commitment to the accounting profession and the protection of the public. His continued service is a valuable asset to the Board, and we look forward to the contributions he will make throughout his new term.

Read on to learn more about Steve's thoughts on his reappointment and his continued service to the Alabama State Board of Public Accountancy.



"As I mentioned in my Letter from the Board Chair, my four- year term ending 2026 was a rewarding transition period in my professional life. I am grateful for the opportunity to continue working with fellow Board members and the outstanding staff of the Board in the coming years. I look forward to contributing as the Board continues to adapt to the changing environment for CPAs and PAs licensed in Alabama. I also look forward to future Board meetings on university campuses. These meetings provide opportunities to interact with CPA candidates, who are the future of the profession, and to help them understand the important roles that they will play, the responsibilities they will have, and the opportunities that will be presented to them."
– Steve Smith, CPA

ASBPA LAUNCHES A NEW WEBSITE



The Board is proud to announce the launch of its updated website, designed to provide an enhanced user experience through improved accessibility, streamlined navigation, and easier access to essential information and services. This update reflects the Board's continued commitment to modernizing its resources and ensuring that licensees, applicants, firms, and members of the public can efficiently find the information and services they need.

The updated website brings exam, licensing, registration, CPE, and regulatory services together in one convenient location. Board member and staff details, newsletters, annual reports, calendars, and board meeting information are also easily accessible through the menu options. Members of the public can verify licensee and firm records; submit complaints; view public records, including disciplinary records; and access resources about the Board's regulatory role. We always strive to keep our services and resources current, accessible, and responsive to the needs of the public, licensees, applicants, and firms.



Board – Left to right, Boyd Busby, Michael Kintz, Tod Etheredge, Alan Skinner, Rita Prince, Steve Smith, Connie Sheppard-Harris, Terry Sparks

FREQUENTLY ASKED QUESTIONS TO THE BOARD

Registration – **If I did my initial registration in September, do I have to register again October 1st?** Yes, registration is done annually starting Oct 1st-December 31st to avoid late penalties.

Can I submit my registration early? No, registration begins on October 1st, and no submissions or payments can be handled before this date.

Can I pay over the phone? No, payments are only accepted online with Debit/credit card or by mail with a check or money order. ASBPA will never take credit card information over the phone.

Do I still have to register active? – Do you provide services to the public involving the use of accounting or auditing skills, including issuance of reports on financial statements, the preparation of tax returns or the furnishing of advice on tax matters? If you do, then yes, you must continue to register as active.

Do I have to register as a firm? – The Board does not require a firm registration if you are not performing attest work, you do not use the "CPA" designation in the firm name or you do not advertise as a CPA firm.

I decided to just let my license lapse. – Alabama law does not have a provision to allow your license to lapse. You must either register until you reach age 55 at which time you can retire (if you are not doing anything the Board requires you to be active for) or you may voluntarily surrender in good standing. If you voluntarily surrender, you will no longer be an Alabama CPA.

Exam – **Why is my application not approved?** Applications are reviewed and approved once official college transcripts are received. To have your application approved, official transcripts have to be received directly from the institutions.

Where do I get my NTS? The NASBA site. It takes up to 2 days after paying your section fees for the NTS to be available in your NASBA portal.

I passed. What are my next steps? It can take up to a week for the Board to review and approve the passing of all sections. Once all scores and sections have been reviewed and approved, you will receive an email with your next steps from Alise Ellis.

CPE – **What is a "qualifying" ethics course?** Any course that lists Behavioral or Regulatory ethics as the field of study for the course qualifies as satisfying the ethics requirement as Alabama does not require a state specific ethics course.

When do I begin reporting CPE? You will begin earning CPE the October 1 AFTER your initial active license date. For example, a licensee who first registers as active on July 1, 2026 will begin earning CPE on October 1, 2026 through September 20, 2027 and will report their CPE on their 2027-2028 registration form.

UPCOMING BOARD MEETINGS

November 17, 2026 at The University of Alabama

January 26, 2027 at Troy University

May 7. 2027 at the Board Office

July 9, 2027 at the Board Office

September 14, 2027 at Auburn University

FREQUENTLY ASKED QUESTIONS TO THE BOARD CONTINUED

Login/Website – **What if I don't remember my login information for the online application/renewal system?** The Board does not keep your login details, but our staff can help you update your email or password if needed.

If you do not remember your previous login information, please contact Alabama Interactive's support team by email at support@alabamainteractive.org or call (866)353-3468.

Can I enter CPE without having to type every single course? Yes, you can use our CPE Bulk Upload template. You can download it from the Registration page or the CPE Entering page during online renewal.

What do I do if the CPE Bulk Upload portion gives me an error message? Watch the step-by-step video tutorial on using the Bulk Upload template. This short video shows what to expect during the process. The Bulk Upload section starts around 1:45.

Do not copy the column names with your cours information. Only copy the data you entered in the template.

Do not change or add any fields or other information to the template, including a total of all your hours. This will cause errors and slow down your registration.

Select the delivery method from the dropdown in the template. **Do not type in your own delivery method.**

The subcategories should add up to the Total Hours. The All Other Hours field is the difference between Total Hours and the subcategories.

For example, if your course is 8 Total Hours and includes 6 hours of A&A, enter 8 in Total Hours, 6 in A&A, and 2 in All Other Hours.

Note: The Board's template is designed for the current system and may change each year. We cannot guarantee that spreadsheets not provided by the Board will work with our system.

I see categories for Accounting & Auditing, Ethics, and Personal Development, but not Tax or Specialized Knowledge, etc. Where do I put these hours? If a CPE course does not fit the listed subcategories, enter those hours in the All Other Hours column.

Can I renew online if I have a CPE extension? No, if your renewal includes a Board approved CPE extension, you must use the paper form, which is available on our Registration page.

How do I request a CPA extension? Email Ashley Sides and include your name, certificate number, reason for requesting the extension and the date you plan to have your CPE completed.

Peer Review - Does the administering entity and peer reviewer send the acceptance letter and systems/ engagement report to the Board? – No, Board rules require firms to forward documents to the Board once the peer review is completed.

How do I enroll in the peer review program? – You may contact any administering entity to enroll, i.e. Partners in

ASBPA LEADERSHIP AT THE NATIONAL AND STATE LEVELS

The Alabama State Board of Public Accountancy (ASBPA) continues to make an impact beyond Alabama through active participation in national accounting and regulatory organizations. Through the leadership and service of current and former Board members, ASBPA is represented on 13 committees and task forces through seven current Board members, as well as six additional committees and leadership roles through three former Board members.



These appointments provide ASBPA with opportunities to contribute to national discussions, share Alabama's perspective, stay informed on emerging issues, and help shape the future of the accounting profession.

CURRENT BOARD MEMBER COMMITTEE ASSIGNMENTS

- Rita Prince – Communications Committee
- Michael Kintz – Administrative and Finance Committee; Nominating Committee
- Connie Sheppard-Harris – State Board Relations – AICPA
- Steve Smith – Ethics Committee; Professional Ethics Executive Committee – AICPA
- Alan Skinner – Accounting Standards Board – AICPA; Standards and Emerging Issues Advisory Group – PCAOB
- Tod Etheredge – Inclusion Committee; Nominating Committee – 2027–2028
- Boyd Busby – Examination Administration Committee; Accountancy Licensee Database (ALD) Task Force; Private Equity Task Force

Continued Leadership from Former Board Members

ASBPA's commitment to professional leadership extends beyond current Board service. Former Board members continue to contribute their expertise through significant national appointments and service opportunities.

- Wim Schaffers – NASBA Southeast Regional Director – Board of Directors; Audit Committee (Chair); Relations with Member Boards Committee; Private Company Council – FASB
- Delbert Madison – NASBA Center for Public Trust – Board Member
- Earl Blackmon – CPE Standards Working Group

Through these leadership roles, ASBPA remains actively engaged in the advancement of the accounting profession at both the state and national levels. The involvement of current and former Board members reflects the Board's ongoing commitment to collaboration, professional standards, public protection, and the continued growth of the CPA profession.



ALABAMA CPA EXAM RESULTS REACH RECORD LEVELS

Alabama's CPA Exam performance reached historic levels this year, marking one of the strongest years on record for aspiring CPAs across the state. Alabama saw more CPA Exam candidates and more exam sections taken than ever before, demonstrating continued interest in and commitment to entering the accounting profession.

In addition to record participation, Alabama achieved the second-highest CPA Exam pass rate of the past 20 years. The state also earned impressive national rankings, placing 9th in average score and 5th in core section pass rates.

Alabama ranked 24th by section and by discipline (DISC) average score, further highlighting the strong performance of candidates across the state.

These results reflect the dedication and hard work of Alabama's CPA candidates and the continued strength of the state's accounting profession. The record-breaking participation and exceptional exam performance are encouraging indicators for the future of the profession in Alabama.

Uniform CPA Examination Stats

How Alabama CPA Exam Candidates Performed in 2025

NATIONAL
Total Candidates
87,660

ALABAMA
Total Candidates
958

Highest Number of Alabama Candidates

Second Highest in the Last 20 Years

- **Percent Pass Rates:** 58.6%
- **Average score:** 73.5
- **Average age:** 25.9

ALABAMA SECTION PERFORMANCE

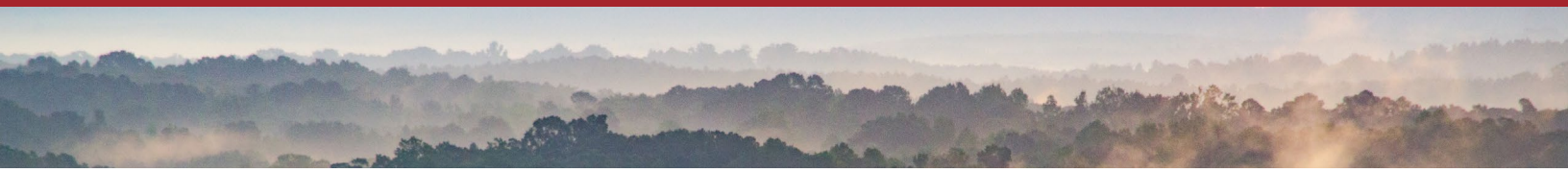
- **Total Sections** 2,187
- **Total First Time Sections** 1,479
- **Total Re-Exam Sections** 708

ALABAMA RANKINGS

OUT OF 55 JURISDICTIONS

TOP TEN
- By Pass Rates 7
- By Average Score 9
- By Core Pass Rates 5

TOP 25
- By Discipline Pass Rates 24
- By Sections 24



NEW AND AMENDED RULES

Over the past year, the Alabama State Board of Public Accountancy has undertaken several important rule changes designed to modernize Alabama's regulatory framework, expand pathways to CPA licensure, improve administrative processes, and provide greater clarity for licensees, firms, applicants, and the public. These updates reflect the Board's ongoing commitment to maintaining effective regulations that support the accounting profession while upholding its responsibility to protect the public.

New and Amended Rules – 2026

30-X-4 – Examinations, Qualifications of Candidates, Applications, Passing Grades, Conditioned Subjects, Transfer of Credits, Issuance of Certificates

One of the most significant changes to the Board's rulesexpands opportunities for individuals pursuing CPA licensure. This year there will be an additional pathway to licensure that includes a bachelor's degree with 2 years of experience. See the details of the change on page 6, "NEW PATHWAYS TO LICENSURE"

30-X-5 – Continuing Professional Education

The amendments to the continuing professional education rules align catch-up CPE requirements with annual CPE requirements, clarify existing language, and remove provisions that are no longer consistent with statutory changes. Most significantly, these rules amendments outline the experience requirements associated with the additional pathways to licensure.

30-X-3 – Registration, Annual Permits, Branch Offices

Updates to registration and annual permit requirements include revised statutory references and new requirements for licensees and firms to maintain current email addresses. The amendments also establish a baccalaureate degree requirement for certain nonresident CPAs licensed after 2024 and removes the requirement for non-CPA firms to include a disclaimer when a licensee uses the CPA title.

30-X-7 – Procedure for Enforcement

The Board updated its enforcement procedures to reflect modern methods of communication and payment. The amendments allow summonses, complaints, and Board orders to be delivered by electronic mail, update statutory references, and replace references to "bad checks" with broader language addressing returned unpaid or dishonored payments. The rules also require licensees and firms to notify the Board when professional organizations report an inquiry, complaint, or resolution involving them.

30-X-2 – Administration

Administrative updates revise the schedule for regular Board meetings and update the date appearing on the petition for declaratory ruling form. These changes help ensure the Board's administrative rules accurately reflect its current operations.

30-X-1 – Definitions

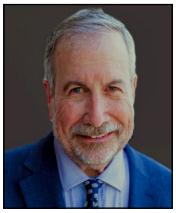
This amendment updates statutory references related to the Public Accountancy Act, ensuring that the Board's definitions remain consistent with current statutory authority.

30-X-8-.03 – Peer Review Required

The Peer Review rules were updated to clean up language and correct typographical errors while maintaining the Board's existing peer review requirements for practice units performing accounting and auditing engagements for the public.

Together, these rule changes represent an important step toward a more modern, accessible, and efficient regulatory framework for the accounting profession in Alabama. The changes provide greater flexibility for individuals pursuing CPA licensure, clarify requirements for current licensees and firms, modernize Board processes, and support the Board's continued commitment to public protection.

All future rule changes and regulatory updates can be found on the ASBPA website.



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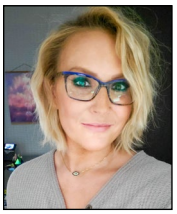
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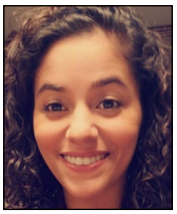
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