



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

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CPA EXAM TRANSITION POLICY (CONTINUED)

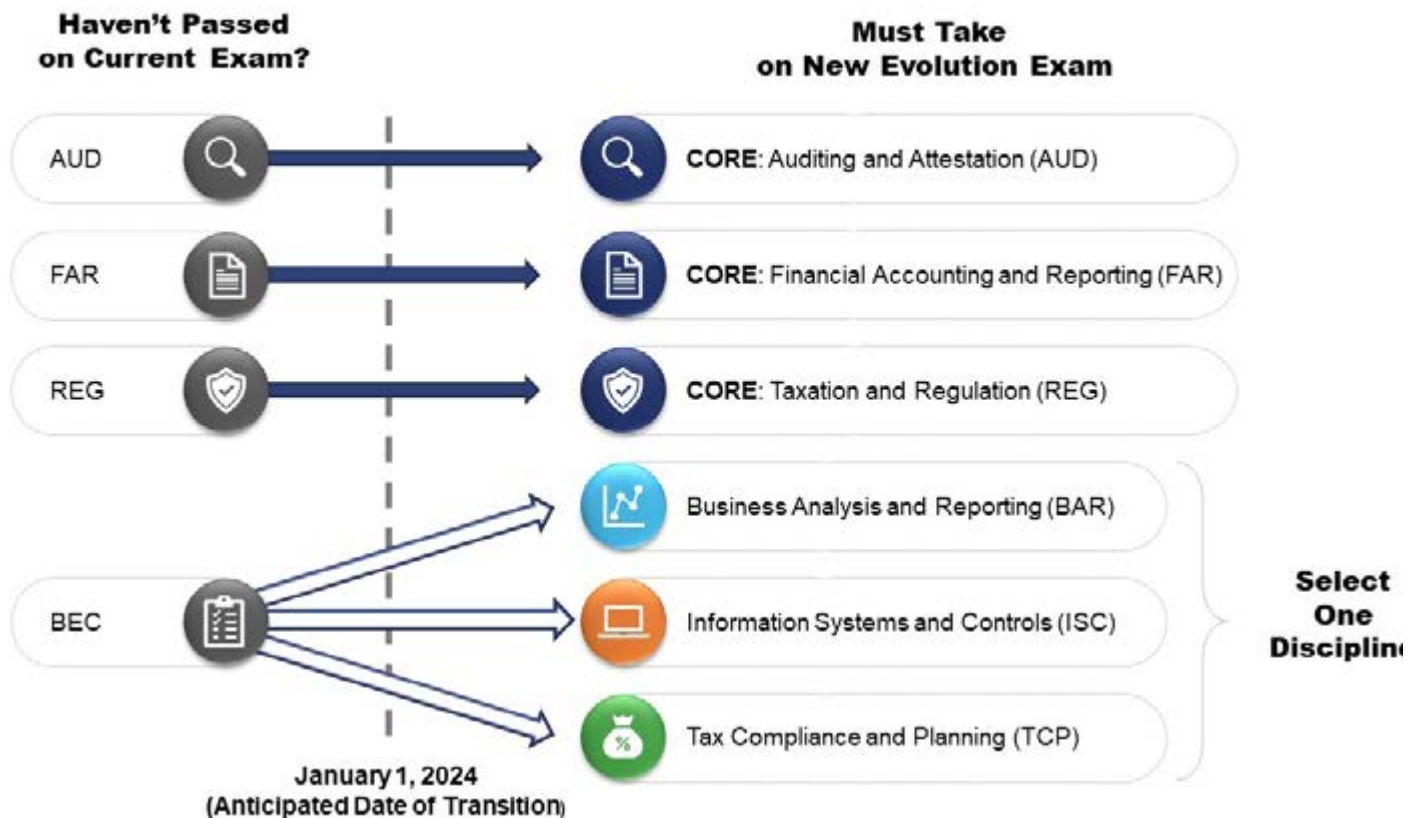
2024 and beyond, the much-anticipated transition policy is important news. This policy lays out how CPA Exam sections passed under the current CPA Exam map to credit under the 2024 CPA Exam. Transition policies like this have been necessary at other times when significant changes were made to the CPA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

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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 in redline 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

NAMED CPA	FARR, BRUCE V
CERT NO.	2359
ACTION	REVOKED
FINE	\$0
DESCRIPTION	Show of Cause - Failed to comply with May 14, 2021 Board Order
NAMED CPA	FOCHTMANN, CURT W
CERT NO.	3513
ACTION	SURRENDER
FINE	\$100
DESCRIPTION	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
NAMED CPA	SOUTHWELL, NARVEL WAYNE
CERT NO.	7113
ACTION	SUSPENDED
FINE	\$0
DESCRIPTION	Show of Cause - Failed to comply with September 16, 2021 Board Order
NAMED CPA	WEST, DARRELL GLEN
CERT NO.	4521
ACTION	REVOKED
FINE	\$17,500
DESCRIPTION	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](#)

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Facebook: @ASBPA1919

Twitter: @ASBPA1919

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

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
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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



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