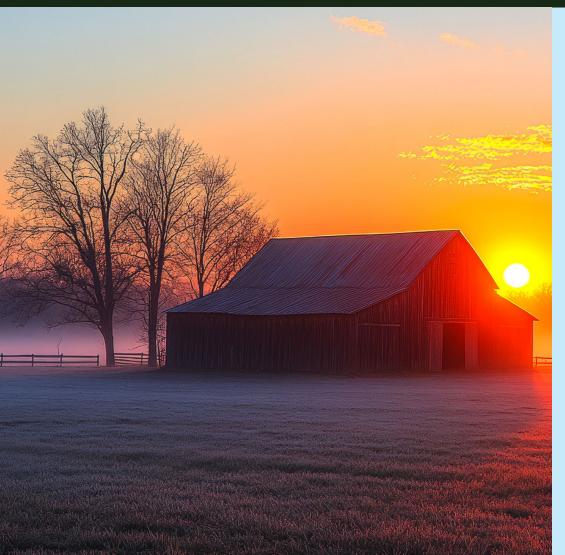


Alabama State Board of Public Accountancy

NEWSLETTER



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Alabama State Board of Public Accountancy

770 Washington Ave, Ste 226 Montgomery, AL 36104-3807

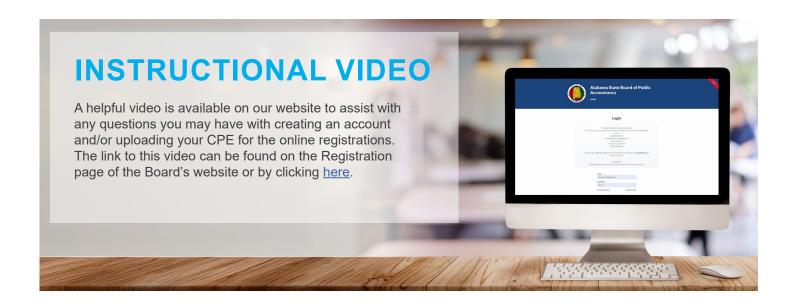
Tel: 334-242-5700 | Fax: 334-242-2711

www.asbpa.alabama.gov



REGISTRATIONS NOW DUE

The 2025-2026 paper Registration forms and online links are now available on the Registration page of the Board's website. All CPAs, PAs, NLOs and Firms must submit a 2025-2026 Registration Form no later than December 31, 2025. Forms submitted after December 31, 2025 are subject to a late renewal penalty of \$100. Forms submitted after February 28, 2026 are subject to a late renewal penalty of \$500. Disciplinary action will be taken for anyone who has *not registered after March 31, 2026.*



CPE REPORTING

CPE reporting is completed on your annual registration form each year. Please make sure to have your CPE certificates of completion in hand when you complete the CPE reporting portion of your registration. Make sure that you have independently verifiable evidence of completion for 40 hours of CPE, including 8 hours of accounting and auditing CPE and 2 hours of ethics CPE.



CPE EXTENSIONS

CPE must have been completed by September 30, 2025. If you find that you did not complete the required hours, please email Ashley Sides to request a CPE extension. In your email, please include your name, certificate number, the date by which you plan to have your CPE completed, and the reason you need the extension. CPE extensions that extend beyond December 31, 2025 will mean that your late registration will be assessed the applicable late penalty.



FALSE ATTESTATIONS

The Board strongly advises licensees who have not completed their required CPE to reach out to the Board office. Do not falsely attest completion of CPE courses in order to renew your license as active. Licensees who falsely attest to completion of CPE could face disciplinary action that may include possible censure or revocation, making up the deficient CPE hours, completion of an additional ethics course and substantial fines. The Board encourages licensees to change their status and renew as inactive status rather than falsely attest CPE completion. (Please refer to Board Rules pertaining to Inactive status.) If you have any questions regarding registration, please contact the Board office.







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IN	VV		AS

15409-R	Jordan Walers Craft	15455	Mary Ashlyn Pearce
15410-R	Christopher Ryan Mock	15456	Alexis Renee Rennhack
15411-R	Patrick Scott Newsom	15457	Andie Cate Rivera
15412-R	Carole Elizabeth Phillips	15458	Grace Ann Sedberry
	·		•
15413-R	Nancy Marie Wagner	15459	Laura Elizabeth Sumrall
15414	Paul McCraney Abele	15460-R	J Lynn Anderson
15415	Thomas Jackson Bundy	15461	David Blake Bahos
15416	Gracie Noelle East	15462	Andrew Dennis Cornett
15417	Holley Elizabeth Spivy O'Rear	15463	Jansyn Faith Gordon
15418	Kaeleigh Nicole Whitehead	15464	Kathryne Lloyd Sides
15419-R	Hailey Ann Ard	15465	Sarah Elizabeth Thomas
15420-R	Campbell Reeves Blake	15466	Bethany Aftan Beets
15421-R	Tony Ibe Chinye	15467	Yadi Chen Davis
15422-R	Durone R Courington	15468	Justin Patrick Grimaldi
15423-R	Dawn Hines Hershberger	15469	Changsoo Kim
15424-R	Tommie Lynn Smith	15470	Brittany Daniell Long
15425	Jonathan Andrew Lorimer	15471	Alaina Mackenzie Pitts
15426	LaKeisa Marshay Tinker	15472	Autumn Chiann Smith
15427	Sydney Ann Baird	15473	Sarah Peyton Dowdle
15428-R	Grace Dawn Mitchell	15474	Rachel Elizabeth Duplechain
15429-R	Hunter Truitt Short	15475	Audrey Campbell Osborne
15430	Amanda Hobbs Steele	15476	Bentley Wayne Rice
15431-R	Lindsay Warner Sparks	15477	Preston James Russell
15432-R	Robert R Walsh Jr	15478	Olivia Madison Stewart
15433	Phillip Martin Battle	15479-R	David Scott Bastain
15434	Jacob Christian Elrod	15480-R	Phillip Christopher Gewin
15435	Anne Catharine Curtis	15481-R	Mary Katherine Lansky
15436-R	Davis Windham Ennis	15482-R	Stephen Benjamin McLarty
15437-R	Christopher James Kiley Jr	15483-R	Nicole Danielle Noblitt
15438-R	Shane Matthew Parker	15484	Jameson Riley Chandler
15439-R	Lucas Andrew Swider	15485	Morgan William Lincoln
15440	Gabriella Daisy Wessinger	15486	Lauren Hope Mynatt
15441-R	Madeleine Grace Cochran	15487	Bradford Holland Nickles
15442-R	Victoria Lenee Kanis	15488	Gracie Lin Plunk
15443-R	Ricky Dale Raleigh Jr	15489	Caleb Michael Thrasher
15444	Haley Hazelrig Estes	15490	Benjamin Carlson Whitehead
15445	Breanna Nicole Grubb	15491	Sara Frances Berte
	Stephanie Mamelson Campbell	15491	
15446-R 15447-R	· · · · · · · · · · · · · · · · · · ·	15492	John Cooper Blevins
15447-R 15448-R	Linda Hite Lulue		Lily Katherine Dragoo
	Brennan Kennedy Peck	15494	Anna Mallory Jenkins
15449	Anna Elizabeth Anderson	15495	Jordan Mckenzie Jernigan
15450	Maggie Mae Barnwell	15496	Alan James McDonald Jr
15451	Abigail Denning Clift	15497	Dev Ashokbhai Patel
15452	Julia Morgan Hardy	15498	Julia Margurite Salem
15453	Joshua Wilkes Legg	15499	Sally Haigler Shegon
15454	Haley Lauren Mitchell	15500	Abrianna Amore Banks



NEW CPAs continued

15501	Harrison William Floyd	15520	Tia Tapia Berry
15502 15503	Lauren Elizabeth Halcomb Frederick Otto Graham Lankford	15521 15522	Abby Johnson Knight Aubrey Alexander Springs
15504	Jordan Michelle Terry	15523-R	Cameron Michael Davis
15505	Anna Lee Tucker	15524	Mary Ellen Anderson
15506	Taylor Leigh Chappelle	15525	Carley Renee Hood Edwards
15507	Heath Caleb Jordan	15526	Chandler Belle Hartley
15508	Clay Turner Pritchett	15527	Colin Robert Herring
15509	James Chandler Farris	15528	Victoria Miller Kemp
15510	Krislyn Farrior McCondichie	15529	Micah Anthony Thompson
15511	Avery Elizabeth Plan	15530-R	Brian Martin Giacobbi
15512	James Bradley Rushing	15531	Anna Porter Chapman
15513	Jacob Lee Smith	15532	John Rainey Hankins
15514	James McAdory Gillespy	15533	Mary Helms Hicks
15515	Bryce Joseph Glenn	15534	Matthew Bain Hughes
15516	Charles Luke Tankersley	15535	Sophie Yu Skipper
15517	Ethan Conor Thomas	15536	Stephen Douglas Smith III
15518	Madeline Cimino Darden	15537-R	David Allen Lawing
15519-R	Mollie Erin Mathis	15538-R	Ashley Loze Helm

TOP 3 COMMON AUDIT FINDINGS

Misclassifying Tax Courses as **Accounting & Auditing**

Tax is a separate field of study and should be reported under the "Other" category. If your certificate says "Tax," it does not count as Accounting and Auditing CPE. Finance also does not count as Accounting and Auditing CPE, Finance happens after financial statements are issued.

Misreporting Dates or Hours to **Complete Registration**

Don't input false dates or hours just to move forward online. If you're having trouble, call our office — we're here to help.

Claiming Hours Without a Certificate in Hand

You must have your certificate in hand before claiming CPE hours during registration.

No certificate = no credit.



ARE YOU COMPLETING YOUR REGISTRATION OR IS SOMEONE ELSE?

Each licensee is personally responsible for the accuracy of all items on the annual registration form. Additionally, each Resident Manager of a firm is responsible for the accuracy of all items on the firm registration. As such, each licensee and each resident manager should complete his or her own form, reviewing each item for accuracy before submission. Below is the statement that you are agreeing to when you sign your form (either digitally or physically), so make sure that you are the one reviewing and hitting that submit button for renewal of your license.



I certify under penalty of perjury that all statements and information contained herein are true, accurate and correct in every aspect, to the best of my knowledge and belief; and that I have not suppressed any information that might affect my renewal, with full knowledge that the information submitted in this renewal may be grounds for disciplinary action against my certificate.





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.

CASE NO 25CPE-23

NAMED CPA Barr, Dena Yuille

CERT # 9163

MEETING DATE 9/16/2025

ACTION TAKEN N/A **FINE TOTAL** \$1,200

DESCRIPTION Accepted Consent - Failed CPE audit

OF COMPLAINT / fined \$1,200, resolve CPE for FYE

9/30/24, & complete CPT course all due w/in 30 days of Board approval

CASE NO 25CPE-24

NAMED CPA Brooks, Charles David

CERT # 8607

MEETING DATE 9/16/2025

ACTION TAKEN N/A FINE TOTAL \$750

DESCRIPTION Failed CPE audit / fined \$750, **OF COMPLAINT** resolve CPE for FYE 9/30/24, &

complete CPT course all due w/in

30 days of Board approval

CASE NO 25CPE-26

NAMED CPA Gardner, Scott Brumley

CERT # 12958

MEETING DATE 9/16/2025

ACTION TAKEN N/A FINE TOTAL \$900

DESCRIPTION Accepted Consent - Failed CPE

OF COMPLAINT audit / fined \$900, resolve CPE for FYE 9/30/24, & complete CPT

course all due w/in 30 days of

Board approval

CASE NO 25CPE-27

NAMED CPA Houser, Tiffany Ann

CERT # 14556-R

MEETING DATE 9/16/2025
ACTION TAKEN N/A

FINE TOTAL \$700

DESCRIPTION Accepted Consent - Failed CPE **OF COMPLAINT** audit / fined \$700, resolve CPE

for FYE 9/30/24, & complete CPT

course all due w/in 30 days of

Board approval



DISCIPLINARY ACTIONS continued

CASE NO 25CPE-28

NAMED CPA Lenski, Angela Denise

CERT# 11078 **MEETING DATE** 9/16/2025

ACTION TAKEN N/A **FINE TOTAL** \$580

DESCRIPTION Accepted Consent - Failed CPE audit / OF COMPLAINT fined \$580, resolve CPE for FYE 9/30/24,

& complete CPT course all due w/in 30

days of Board approval

CASE NO 25CPE-29

NAMED CPA Missonnier, Virginia Anderson

CERT# 7762 **MEETING DATE** 9/16/2025 **ACTION TAKEN** N/A **FINE TOTAL** \$2,400

DESCRIPTION Accepted Consent - Failed CPE audit OF COMPLAINT / fined \$2,400, resolve CPE for FYE

9/30/24, & complete CPT course all due

w/in 30 days of Board approval

CASE NO 25CPE-30

NAMED CPA Neese, Natasha Ann

CERT# 13186 **MEETING DATE** 9/16/2025 **ACTION TAKEN** N/A **FINE TOTAL** \$700

DESCRIPTION Accepted Consent - Failed CPE audit / fined \$700, resolve CPE for FYE 9/30/24, OF COMPLAINT

& complete CPT course all due w/in 30

days of Board approval

CASE NO 25CPE-31

NAMED CPA Ramey, Benton Britnell

CERT# N138 9/16/2025 **MEETING DATE ACTION TAKEN** N/A

FINE TOTAL \$1,500

DESCRIPTION Accepted Consent - Failed CPE audit OF COMPLAINT / fined \$1,500, resolve CPE for FYE

9/30/24, & complete CPT course all due

w/in 30 days of Board approval

CASE NO 25CPE-33

NAMED CPA Tidwell, Don Nelson II

CERT# 14710-R **MEETING DATE** 9/16/2025 **ACTION TAKEN** N/A

FINE TOTAL

\$1.000 **DESCRIPTION** Accepted Consent - Failed OF COMPLAINT CPE audit / fined \$1.000.

> resolve CPE for FYE 9/30/24, & complete CPT course all due w/ in 30 days of Board approval

CASE NO 25CPE-34

NAMED CPA Williams, Michael Edward

CERT# 14668-R 9/16/2025 **MEETING DATE ACTION TAKEN** N/A

FINE TOTAL \$600 **DESCRIPTION**

Accepted Consent - Failed CPE OF COMPLAINT audit / fined \$600, resolve CPE

for FYE 9/30/24, & complete CPT course all due w/in 30 days of

Board approval

CASE NO 25-8

NAMED CPA Moore, Steven Dale

CERT# 3280

MEETING DATE 9/16/2025

ACTION TAKEN N/A **FINE TOTAL** \$2,500

DESCRIPTION Accepted Consent/For Violating OF COMPLAINT Board rule 30-X-6-.03(2),

> competence and technical standards regarding auditing standards/fined \$2,500 and NASBA CPT course all within 30

days of Board approval



NASBA CPA MOBILE





The CPA journey—more organized, transparent and accessible on the go!

- Access and download the Notice to Schedule (NTS)
- View CPA Exam scores
- Manage payment coupons and international administration fees
- Receive reminders and alerts for critical deadlines
- Access jurisdiction-specific requirements and guidance
- Track Exam eligibility and application status (for jurisdictions that NASBA processes eligibility)











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STATE BOARD OF ACCOUNTANCY STAFF



D. Boyd Busby, CPA **Executive Director** (334) 242-5709 boyd.busby@asbpa.alabama.gov



Nicole T. Robinson Chief of Staff (334) 242-5712 nicole.robinson@asbpa.alabama.gov



Enforcement Coordinator (334) 242-5703 teresa.taylor@asbpa.alabama.gov



Ashlev Sides **CPE Administrator** (334) 242-5707 ashley.sides@asbpa.alabama.gov



April Bird Systems Administrator (334) 242-5704 april.bird@asbpa.alabama.gov



Alise Fllis **CPA Exam Coordinator** (334) 242-5706 alise.ellis@asbpa.alabama.gov



Chequita Ross **Executive Assistant** (334) 242-5700 chequita.ross@asbpa.alabama.gov

