



Alabama State Board of Public Accountancy NEWSLETTER



Contents

- New Licensure Rules..... 2
- Terry Sparks - New Board
Member Feature 3
- Congratulations New CPAs 4
- Top Common Audit Findings..... 5
- Disciplinary Actions..... 5
- Board Members 6
- Board Staff..... 6

Alabama State Board of Public Accountancy

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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.

New Licensure Rules Create Three Pathways for CPA Candidates



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/>

BOARD MEMBER SPOTLIGHT

TERRY SPARKS

Terry L. Sparks is in his initial year as a Board member, having been appointed by Governor Kay Ivey to a four-year term on the Alabama State Board of Public Accountancy effective October 1, 2025.

Terry is originally from Stone Mountain, Georgia and has been an Alabama resident since enrolling at Auburn University in 1993. Terry graduated from Auburn with a Bachelor of Science degree in Accounting in 1996, and followed with a Master of Accountancy degree from Auburn in 1997. Terry took the CPA exam during his last quarter at Auburn in May of 1997 and began his career in public accounting at PricewaterhouseCoopers LLP (PwC) in Birmingham, earning his credentials as a Certified Public Accountant in January 1998.

For the past 28 years, Terry has worked in PwC's Birmingham office – and was admitted as a partner at PwC in 2011. Since 2016, Terry has served as the Office Managing Partner for PwC for the firm's Alabama practice, helping to guide the strategy, management and operations of PwC's Alabama assurance, tax and advisory practices and the development of the Firm's people and community impact. Over the course of Terry's career, his client experiences have centered around providing audit and business advisory services to clients in a broad range of industries including financial services, real estate, healthcare, manufacturing and construction.

Terry's background in a public accounting setting has provided him with a broad and diverse perspective on issues and opportunities within the accounting profession, and his experience has allowed him to consider, respect and understand the challenges accounting professionals face in the current environment. Terry has a deep respect for the importance of our profession and the impact that individuals, firms and the state board have on the people and economies within Alabama. Terry views the opportunity to serve alongside our other board members as an opportunity to both learn and contribute to the debates and discussions that will shape (and hopefully help solve) some of the key matters facing our profession, including changes in the regulatory, education and technology environments under which accountants do their work and serve their clients and constituents.



On a personal level, Terry and his wife Anne (also an Auburn University graduate) have lived in Birmingham since college and recently celebrated their 26th wedding anniversary. Together they have raised 4 children, 3 of whom are currently attending Auburn University and their oldest who is a December 2025 graduate of Auburn, although none have followed Terry on the “accounting path.” In addition to his professional responsibilities at PwC, Terry also finds great joy and pride in serving the community, having served or currently serving as the Board Treasurer for Junior Achievement of Alabama, completing both Leadership Birmingham (2017) and Leadership Alabama (2026), serving on the Auburn University School of Accountancy Advisory Council, serving as the Finance Committee Chairman for Vestavia Country Club, and serving on multiple campaigns as part of the United Way of Central Alabama. Terry and his family are active members of Dawson Memorial Baptist Church in Homewood, Alabama. Terry and his family love to travel and spend time together at Lake Martin as a way to refresh and reconnect outside of the office.





NEW CPAs

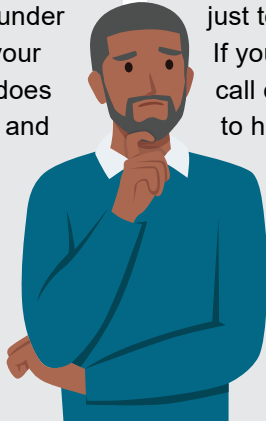
15539	Holly Marie Henderson	15587-R	Dennis M Wild Jr
15540	Jackson Paul Moyers	15588	Taylor Stroh Borden
15541	Anna Lei Singleton	15589	Sylar Bryant Caspari
15542-R	Joseph Hartley Kasal	15590	Olivia Nicole Meyer
15543-R	Christoper James Mcguire	15591-R	Wade Lewis Vinje
15544-R	Christopher Jay Miller	15592	Savannah Wilhelmine Bennett
15545	Alahmad Alaishat	15593	Robert Edward Parham III
15546	Abigail Grace Jacobson	15594	John Bradley Whitmire
15547	Caroline Elizabeth Ellis	15595	Kaylee Jewel Ferraro
15548	Victoria Kristen Fuenmayor	15596	Thomas Owen Harris
15549	Luke Robert Imrie	15597	Coleman Patrick Howdeshell
15550	Caroline Michael Morgan	15598	Mary Stewart Hummel
15551	Erica Torres Jacobson	15599	Jacob James Johnson
15552-R	Pamela Lora Klinner	15600	James Harris Palmer III
15553-R	David Earl Parsons	15601	Josephine Maryellen Schmitt
15554	Elizabeth Stimpson Bates	15602	Caleb Lawson Smith
15555	Kyle Blair Bowman	15603	Joshua Tyler Davis
15556	Brianna Claire Greenstreet	15604	Kristin Elise Guidry
15557	Jackson David McGee	15605	Wyatt Ray Barnett
15558-R	Joyce Hwang Andrews	15606	Breanna Michelle Burns
15559-R	Eugenia Mayers	15607	Gracie Lucille Hall
15560-R	Michael Edward Reid	15608	Kyndall Brady Nelms
15561	Stuart Samuel Andrews	15609	Suzanne Terry Trimm
15562	Cooper Aaron Chatham	15610	Timothy James Whitley
15563	Jennifer Ione Phillips	15611	Megan Beth Leanna Burdeshaw
15564	Carolyn Cranford Smith	15612	Graci Evelin Moore
15565	Levi Chase Thomas	15613	Jack Ellis Stephens
15566-R	Susan Finger Wiedeman	15614	James Ang Vaughan Jr
15567-R	Austin Patterson Williams	15615	Dinh An Tommy Nguyen
15568	Erin Victoria Bynum	15616-R	Rachael Elizabeth Bailey Dannelley
15569	Harley Jo Green	15617-R	Savannah Brooke Hooper Vuckovich
15570	Thomas Martin McCarty	15618	Scarlett Alexandria Boyd
15571	Andrew Patrick Cox	15619	Benjamin Justice Driver
15572	Thomas Logan Doss	15620	Jacob Lawrence Horton
15573	Sara Evelyn Hesse	15621	Daniel Paul Jajeh
15574	Madeline Avery May	15622	Brannen Scott Kerbo
15575	William Garrett McMurtrey	15623	Margaret Sibley Radcliff
15576	Alex Taylor Moses	15624	Yichi Zhang
15577-R	Adam Everett Haywood	15625-R	David Karl Schwarz
15578-R	Michael Edward McGinnis	15626	Jasmine Cardwell Jones
15579-R	Magda V O'Dell	15627	Hoang Tram Tu Vo
15580-R	Carly Brooks Peters	15628	Mohammad Sammy Alkhatib
15581	Katherine Marbury Conwell	15629	Nathaniel Wade Andrews
15582	Robin Cody Crossland Jr	15630	Victor Anthony Thomas D'Amato
15583	Jackson Taylor Elliott	15631	Kayla Strickland Ohliger
15584	Stuart Leon Strickland	15632	Maggie Leigh Short
15585	Carmelina Ann Dichiara	15633-R	Matthew James Stone
15586	Haiye Egli	15634	Samuel Kamau Njuguna
		15635	Kathryn Kersey Thomas
		15636	Lanie Jasmine Whorms
		15637	John Stevens Carothers
		15638	Trisha Sabrina Compton
		15639	Stacy Diane West Taylor
		15640-R	Aysia Chanel Layton
		15641	Brandon Russell Matthews
		15642	David Miles Morris



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.



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.

Board Actions as of 1/27/2026

CASE NO 25CPE-22
NAMED CPA SINGLETON, AARON JOINER
CERT # 10681
MEETING DATE 1/27/26
ACTION TAKEN REVOKED
FINE TOTAL \$0
DESCRIPTION OF COMPLAINT Show of Cause - Failed to comply with July 11, 2025 Board Order

CASE NO 25CPE-24
NAMED CPA BROOKS, CHARLES DAVID
CERT # 8607
MEETING DATE 01/27/2026
ACTION TAKEN REVOKED
FINE TOTAL \$0
DESCRIPTION OF COMPLAINT Show of Cause - Failed to comply with September 16, 2025 Board Order

CASE NO 25PR-4
NAMED CPA THOMPSON, ROBERT BRYAN
CERT # 4000
MEETING DATE 01/27/2026
ACTION TAKEN REVOKED
FINE TOTAL \$2,000
DESCRIPTION OF COMPLAINT Failing to enter into the peer review program / Fined \$2,000; Return certificate & pay fine w/in 30 days; Also must complete NASBA CPT Ethics course



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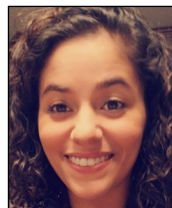
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