

TRANSMITTAL SHEET FOR NOTICE OF INTENDED ACTION

Control 30 Department or Agency Alabama State Board of Public Accountancy
 Rule No. 30-X-4-.01
 Rule Title: Examinations

New
 Amend
 Repeal
 Adopt by Reference

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 and, if so, to what degree? No

Is the increase in cost, if any, more harmful to the public than the harm that might result from the absence of the proposed rule? No

Are all facets of the rulemaking 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*
 D. Boyd Busby, CPA, Executive Director

Date July 20, 2020

REC'D & FILED
 (DATE FILED) JUL 20 2020
 (STAMP)
 LEGISLATIVE SVC AGENCY

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

NOTICE OF INTENDED ACTION

AGENCY NAME: The Alabama State Board of Public Accountancy

RULE NO. & TITLE: Section 30-X-4-.01: Examinations

INTENDED ACTION: The Alabama State Board of Public Accountancy intends to amend Rule 30-X-4-.01.

SUBSTANCE OF PROPOSED ACTION: Rule will be amended to specify the required AICPA ethics course required for licensure.

TIME, PLACE, MANNER OF PRESENTING VIEWS: Interested persons may present their views in writing to the Executive Director of the Alabama State Board of Public Accountancy at any time until and including September 18, 2020 following the 30th day of July 2020, or, if requested in advance, by personally appearing at the Alabama State Board of Public Accountancy Board Meeting to be held at the Board's office, 770 Washington Ave, Montgomery, Alabama, 36104, at 10:00 a.m., Friday, September 18, 2020.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE: September 18, 2020.

CONTACT PERSON AT AGENCY:



D. Boyd Busby, CPA
Executive Director
Alabama State Board of Public Accountancy
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Montgomery, AL 36130-0375
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(3) Candidates are required to complete their answers to the examination questions within the prescribed hours.

(4) In examining candidates for the CPA certificate, the Board will use the Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants, and will also make use of the Advisory Grading Service provided by the American Institute of CPAs.

(5) Candidates who have successfully passed the examination will be required to complete the American Institute of Certified Public Accountant's continuing professional educational course "Professional Ethics: The AICPA's Comprehensive Course On-Demand (For Licensure)." The examination requirements for the CPA certificate will not be met until a passing grade for the ethics course has been certified to the Board by the AICPA; provided, however, that this section shall not apply to candidates who pass the Business Law and Professional Responsibility part of the examination on or after January 1, 1994, or the Regulation part of the examination on or after January 1, 2004.

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.

History: Filed September 3, 1982. **Amended:** Filed May 20, 1993.

Amended: Filed July 21, 1993; effective August 25, 1993.

Amended: Filed May 14, 1996; effective June 18, 1996. **Amended:**

Filed October 17, 2003; effective November 21, 2003. **Amended:**

Filed November 9, 2015; effective December 14, 2015. **Amended:**

Filed November 17, 2016; effective January 1, 2017. **Amended:**

Filed July 30, 2018; effective September 13, 2018. Amended: Filed July 20, 2020;

30-X-4-.02 Qualifications Of Candidates For Certified Public Accountant Examination.

To be eligible to take the Uniform CPA Examination (examination) - or reexamination the applicant must possess the following qualifications:

(a) The applicant must be a citizen of the United States or, if not a citizen of the United States, a person who is legally present in the United States with appropriate documentation from the federal government who is 19 years of age or older, and who is of good moral character.

(b) Persons who have sat for the examination prior to January 1, 2016, shall be required to meet the requirements of the Rules that were in effect at the time in which the candidate first sat for the examination.