



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

RSA Plaza Suite 226
770 Washington Avenue
Montgomery, AL 36104-3807

334/242-5700
In-state WATS: 1-800-435-9743
Fax: 334/242-2711
www.asbpa.alabama.gov

Mailing Address
P.O. Box 300375
Montgomery, AL 36130-0375

D. Boyd Busby, CPA
Executive Director

CERTIFIED MAIL 7022 0410 0002 8487 7194

October 6, 2023

JOYCE A SHAFER
JOYCE A SHAFER CPA
1322 HWY 31 N
HARTSELLE AL 35640

RE: SHAFER, JOYCE A, CPA
Certificate No. 2990-R
Case No. 23CPE-33

Dear JOYCE A SHAFER:

Enclosed is the Final Order by the Alabama State Board of Public Accountancy ("the Board") dated September 19, 2023. The Order requires you to complete the following for failing the audit of your continuing professional education ("CPE") for fiscal year ending September 30, 2022.

1. Payment of an administrative fine of one thousand four hundred fifty dollars (\$1450.00) by November 6, 2023. The fine can be paid by either cashier's check/money order payable to the Alabama State Board of Public Accountancy or you may pay online by using the following link, located on the Board's website: <https://appengine.egov.com/apps/al/asbpa/fines>.
2. Submission of CPE documentation for resolution of all delineated CPE deficiencies for fiscal year 2022 by November 6, 2023. The CPE used to resolve the 2022 deficiency may not be used for fiscal year 2023 compliance.
3. Completion of the NASBA Center for Public Trust's (CPT) Ethical Leadership course with a passing score of 80 by November 20, 2023. The NASBA CPT course is not a CPE program, and as such, should not be reported as CPE. The following link is located on the Board's website, <https://cpt.secure.nonprofitsoapbox.com/altraining>.

If you have questions, please contact me at the number shown above.

Sincerely,

D. Boyd Busby, CPA
Executive Director

DBB/tt

Enclosure

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE)
COMPLAINT AGAINST:)
JOYCE A SHAFER, CPA) CASE NO. 23CPE-33
CERTIFICATE NO. 2990-R)
RESPONDENT.)

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on September 19, 2023, at the University of South Alabama in Mobile, Alabama, in the matter of the complaint against JOYCE A SHAFER, CPA, Certificate No. 0, makes the following Findings of Facts and Conclusions of Law in support of this Order.

FINDINGS OF FACT

1. Respondent is a Certified Public Accountant in the State of Alabama and was so registered relevant to this complaint.
2. Respondent reported 48 hours of Continuing Professional Education (hereinafter referred to "CPE"), including 44.5 hours of accounting and auditing CPE, on the respondent's 2022-2023 Registration; however, the documentation submitted verifies completion of 30.5 hours of CPE, including 4 hours of accounting and auditing CPE.
3. Respondent reported earning CPE for multiple courses but respondent was unable to provide documentation of completion for these courses
4. Respondent's CPE for the fiscal year ended September 30, 2022 was deficient a total of 9.5 hours of CPE, including 4 hours of accounting and auditing CPE.

CONCLUSIONS OF LAW

The Board finds that the facts as established in the signed Consent Agreement, as presented at the hearing, and outlined above, constitute a violation of Sections 34-1-1, et seq., Code of Alabama 1975, as follows:

1. Respondent admits they are subject to the provisions of the ALA. CODE (1975) §§ 34-1-1 to 34-1-22 and the jurisdiction of the Board.
2. Respondent stipulates that their conduct, as set for in the “Findings of Facts,” constitutes a violation of one or more of the following statutes and administrative rules: ALA. CODE (1975) §§ 34-1-11(c), 34-1-12(a)(11), and 34-1-12(a)(12); and/or ALA. ADMIN. CODE r. 30-X-5-.02 and 30-X-5-.05(1).
3. Respondent stipulates that their failure to fully comply with CPE attendance and/or reporting requirements is a violation of one or more of those statutes and/or rules set forth above and is subject to disciplinary action by the Board.

It is therefore ORDERED, ADJUDGED and DECREED by this Board that the Respondent complete the following:

1. Fined one thousand four hundred fifty dollars (\$1450.00) to be paid by November 6, 2023. The fine can be paid by either cashier’s check/money order payable to the Alabama State Board of Public Accountancy or you may pay online by using the following link, located on the Board’s website, <https://appengine.egov.com/apps/al/asbpa/fines>;
2. Resolution of all CPE deficiencies for fiscal year ending September 30, 2022 with current year CPE by November 6, 2023. The CPE used to resolve the 2022 deficiency may not be used for fiscal year 2023 compliance.

3. Completion of the NASBA Center for Public Trust's (CPT) Ethical Leadership Training course with a passing score of 80 by November 20, 2023. The NASBA CPT course is not a CPE program, and as such, should not be reported as CPE. The following link is located on the Board's website:
- <https://cpt.secure.nonprofitsoapbox.com/altraining>.

DONE this 19th day of September 2023.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

MS. PRINCE AND MESSRS. BLACKMON,
GRICE, KINTZ, MADISON, SCHAFFERS, AND
SMITH

ATTEST:



D. Boyd Busby, CPA
Executive Director
October 6, 2023