



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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D. Boyd Busby, CPA
Executive Director

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September 27, 2024

MARK D SCHNEIDER
HH HEALTH SYSTEM
207 THOREAU CT
MADISON AL 35758

RE: SCHNEIDER, MARK D, CPA
Certificate No. 14771-R
Case No. 24CPE-9

Dear MARK SCHNEIDER:

Enclosed is the Final Order by the Alabama State Board of Public Accountancy ("the Board") dated September 17, 2024. The Order finds you guilty of failing the audit of your continuing professional education ("CPE") for fiscal year ending September 30, 2023.

This Board action requires the following and provide proof of completion within thirty (30) days, unless otherwise stated:

1. Payment of an administrative fine of seven hundred dollars (\$700.00). 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 2023. The CPE used to resolve the 2023 deficiency may not be used for fiscal year 2024 compliance.
3. Completion of the NASBA Center for Public Trust's (CPT) Ethical Leadership course with a passing score of 80. 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:)
MARK D SCHNEIDER, CPA) CASE NO. 24CPE-9
CERTIFICATE NO. 14771-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 17, 2024 at Auburn University in Auburn, Alabama, in the matter of the complaint against MARK D SCHNEIDER, CPA, Certificate No. 14771-R, 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 54 hours of Continuing Professional Education (hereinafter referred to "CPE"), including 8.5 hours of ethics CPE , on the respondent's 2023-2024 Registration; however, the documentation submitted verifies completion of 54.2 hours of CPE, including zero hours of ethics CPE.
3. Respondent reported earning 8.5 hours of ethics CPE; however, the supporting documentation verified zero hours of ethics CPE were earned.
4. Respondent's CPE for the fiscal year ended September 30, 2023 was deficient a total of 2 hours of ethics CPE.

CONCLUSIONS OF LAW

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

1. Respondent is subject to the provisions of the ALA. CODE (1975) §§ 34-1-1 to 34-1-22 and the jurisdiction of the Board.
2. Respondent's 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's 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 and provide proof of completion within thirty (30) days, unless otherwise stated, of this Order:

1. Fined seven hundred dollars (\$700.00). 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, 2023 with current year CPE. The CPE used to resolve the 2023 deficiency may not be used for fiscal year 2024 compliance.

3. Completion of the NASBA Center for Public Trust's (CPT) Ethical Leadership Training course with a passing score of 80. 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 17th day of September 2024.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

MS. SHEPPARD-HARRIS
and
MESSRS. ETHEREDGE, KINTZ, SCHAFFERS,
SKINNER and SMITH

ABSENT:

MS. PRINCE

ATTEST:



D. Boyd Busby, CPA
Executive Director
September 27, 2024