



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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D. Boyd Busby, CPA
Executive Director

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November 19, 2024

Glenn H Dickerson CPA
BJC Transit Auth
4029 Long Leaf Lake Trce
Helena AL 35022

RE: Dickerson, Glenn H., CPA
Certificate No. 5149-R
Case No. 24CPE-24

Dear Mr. Dickerson:

Enclosed is the Final Order by the Alabama State Board of Public Accountancy ("the Board") dated November 12, 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 thousand five hundred dollars (\$7,500.00). 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 any future fiscal year CPE reporting 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:)
GLENN H DICKERSON, CPA) CASE NO. 24CPE-24
CERTIFICATE NO. 5149-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 November 12, 2024, at the University of Alabama in Tuscaloosa, Alabama, in the matter of the complaint against GLENN H DICKERSON, CPA, Certificate No. 5149-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 always registered relevant to this complaint.
2. Respondent was provided notice of the hearing by certified mail, return receipt requested, and regular first-class mail to the most recent address on file with the Board.
3. Respondent did not attend the hearing. The hearing was conducted in Respondent's absence, as provided in Section 34-1-14(c) and Section 41-22-12(d), Code of Alabama 1975.
4. Documentary evidence designated as Board's Exhibits 1-6.1 were admitted into evidence and published to the Board.
5. Documentary evidence presented at the hearing established that the Respondent has failed to satisfy the requirements of continuing professional education for the fiscal year ended September 30, 2023, as of the date of the hearing in this matter.

CONCLUSIONS OF LAW

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

1. The acts of the Respondent constitute a violation of Section 34-1-1, et seq., Code of Alabama 1975, and of the rules and regulations of the Board, specifically, Board Rule 30-X-5-.01, et seq. (Continuing Professional Education), in violation of Section 34-1-12, Code of Alabama 1975.
2. The acts of the Respondent constitute the failure to satisfy the requirements of continuing professional education, in violation of Sections 34-1-11(c) and 34-1-12(a)(12), Code of Alabama 1975.
3. The acts of the Respondent constitute a violation of the rules of professional conduct established by the Board, specifically, Board Rules 30-X-6-.01, et seq. (Rules of Professional Conduct), in violation of Section 34-1-12(a)(4), Code of Alabama 1975.

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 thousand five hundred dollars (\$7,500.00). 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 any future fiscal year CPE reporting 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 12th day of November 2024.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

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

ABSENT:

MS. PRINCE and MR. SCHAFFERS

ATTEST:



D. Boyd Busby, CPA
Executive Director

Signed November 19, 2024