



# ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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Mailing Address  
P.O. Box 300375  
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D. Boyd Busby, CPA  
Executive Director

CERTIFIED MAIL 7020 1290 0001 5670 1548

July 25, 2025

MICHAEL F HECKMAN  
UNIVERSITY OF ALABAMA HEALTH SERVICES FOUNDATION PC  
500 22ND ST S STE 500  
BIRMINGHAM AL 35233-2023

Dear MICHAEL HECKMAN:

Attached is an Order by the Alabama State Board of Public Accountancy ("the Board") dated July 11, 2025. The Order REVOKES your Alabama CPA Certificate No. 2510 and/or permit to practice, fines you, and requires the return of the revoked CPA Certificate to the Board, for failure to register and/or apply for an annual permit within six months of September 30, 2024, the expiration date of your registration and/or annual permit.

This Board action requires that you cease holding yourself out as a Certified Public Accountant and discontinue any practice of public accounting in the State of Alabama. The Board Order also requires the following and provide proof of completion to the Board within 30 days, unless otherwise stated, of this Order:

- 1) Return of the revoked CPA Certificate (wall certificate). We respectfully request that you make a diligent search for the CPA Certificate and return it to the Board office.
- 2) Payment of fine of five hundred dollars (\$500.00). The payment can be paid either by cashier's check or money order made payable to the Alabama State Board of Public Accountancy and mailed to the Board to the address shown above. However, you may instead pay the fine online by going to <https://al.accessgov.com/asbpamain/Forms/Page/asbpamain/asbpa-fines/1>.
- 3) Completion of NASBA's Center for Public Trust's (CPT) Ethical Leadership Training course with a passing score of 80 by going to <https://cpt.secure.nonprofitsoapbox.com/altraining>. The NASBA CPT course is not a CPE program, and as such, should not be claimed for CPE.
- 4) Please be aware that you are subject to a follow up review to verify compliance with the Board Order.

Section 34-1-15 of the Code of Alabama 1975 does provide for reinstatement of the CPA Certificate. This section states that upon application to the Board in writing after hearing, pursuant to notice, the Board may reinstate the revoked CPA Certificate. If you would like to be considered for reinstatement, please email Teresa Taylor at [teresa.taylor@asbpa.alabama.gov](mailto:teresa.taylor@asbpa.alabama.gov) with your request for reinstatement. An informational email will be sent back that details the required information that must be submitted in order to be placed on the agenda for the next Board meeting. The Board will not consider reinstatement requests until all fines and penalties have been paid.

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

Sincerely,

D. Boyd Busby, CPA  
Executive Director

DBB/tt

Attachment

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE )  
COMPLAINT AGAINST: )  
MICHAEL F HECKMAN, CPA ) CASE NO. 25D-66  
CERTIFICATE NO. 2510 )  
RESPONDENT. )

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on July 11, 2025, in Montgomery, in the matter of the complaint against MICHAEL F HECKMAN, CPA, Certificate No. 2510, 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 the 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. The certified mail receipt (green card) was returned to the Board by the U. S. Postal Service.
4. Respondent failed to 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.
5. Documentary evidence designated as Board's Exhibits 1-7 was admitted into evidence and published to the Board.

6. Documentary evidence presented at the hearing established that Respondent's registration and/or annual permit to practice expired on September 30, 2024. Respondent has failed to renew 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 Respondent constitute the failure to register and/or apply for an annual permit within six months of the expiration date of the permit and/or failure to register and/or apply for an annual permit to practice on or before March 31, 2025, in violation of Section 34-1-11 and Section 34-1-12(a) (10) Code of Alabama 1975.

2. 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 Rules 30-X-3-.01, et seq. (Registration, Annual Permits, Branch Offices).

3. The acts of the Respondent constitute a violation of the rules of professional conduct established by the Board, specifically, Board Rule 30-X-6-.05(8), 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 license, registration, certificate and/or permit to practice of the Respondent be REVOKED, and requires Respondent complete the following and provide proof of completion within thirty (30) days, unless otherwise stated, of this Order:

1. Payment of fine of five hundred dollars (\$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://al.accessgov.com/asbpamain/Forms/Page/asbpamain/asbpa-fines/1>;
2. Return of the revoked Certified Public Accountant Certificate (wall certificate), and
3. Completion of NASBA's Center for Public Trust's (CPT) Ethical Leadership Training Program with a passing score of 80 by going to the following link located on the Board's website, <https://cpt.secure.nonprofitsoapbox.com/altraining>. The NASBA CPT course is not a CPE program, and as such, should not be reported for CPE.

DONE this 11th day of July 2025.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

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

ATTEST:



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D. Boyd Busby, CPA  
Executive Director  
July 25, 2025