



# ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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**D. Boyd Busby, CPA**  
Executive Director

CERTIFIED MAIL 7020 1290 0001 5670 1357

July 25, 2025

AARON JOINER SINGLETON  
PNC BANK  
53 BLUEBIRD DR  
KALISPELL MT 59901

RE: SINGLETON, AARON JOINER, CPA  
Certificate No. 10681  
Case No. 25CPE-22

Dear AARON SINGLETON:

Enclosed is the Final Order by the Alabama State Board of Public Accountancy ("the Board") dated July 11, 2025. The Order finds you GUILTY for failing to respond to the audit of your continuing professional education ("CPE") for fiscal year ending September 30, 2024.

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

1. Payment of an administrative fine of four thousand five hundred dollars (\$4,500.00). 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. Submission , or resolution, of all CPE deficiencies for fiscal year ending September 30, 2024. The CPE used to resolve the 2024 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 by using 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.

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: )  
AARON JOINER SINGLETON, CPA ) CASE NO. 25CPE-22  
CERTIFICATE NO. 10681 )  
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, AL, in the matter of the complaint against AARON JOINER SINGLETON, CPA, Certificate No. 10681, 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 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 1-5.1 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 audit of continuing professional

education for the fiscal year ended September 30, 2024, 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 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 – 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 license, registration, certificate and/or permit to practice of the Respondent be found GUILTY, 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 four thousand five hundred dollars (\$4,500.00). 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. Submission or resolution of all CPE deficiencies for fiscal year ending September 30, 2024. The CPE used to resolve the 2024 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 Program with a passing score of 80. The following link is 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 11<sup>th</sup> 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