



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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D. Boyd Busby, CPA
Executive Director

CERTIFIED MAIL 7018 3090 0002 0156 3276

November 18, 2021

Ms Elizabeth R Sumner
15028 Sunset Dr
Northport AL 35475

RE: Sumner, Elizabeth R., CPA
Certificate No. 4952
Case No. 21-9

Dear Ms. Sumner,

Attached is an Order by the Alabama State Board of Public Accountancy ("the Board") dated November 16, 2021. The Order revokes your Alabama CPA Certificate No. 4952 and/or permit to practice and requires the return of the revoked CPA Certificate to the Board for failing to return client records when requested and for violating Rules of Professional Conduct. In addition, the Order requires you to pay \$8,000.00 to the Board office, if the information requested by your client is not delivered to the satisfaction of the client within 30 days of the November 16, 2021 Board meeting.

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 return of the revoked CPA Certificate to this office. We respectfully request that you make a diligent search for the CPA Certificate and return it to the Board office by close of business on December 16, 2021. If the records are not returned as detailed above, the fine of \$8,000.00 will be also be due by December 16, 2021. A cashier's check or money order should be made payable to the Alabama State Board of Public Accountancy and mailed to the Board at the address shown above.

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. Section 34-1-11(d) of the Code of Alabama 1975 complements Section 34-1-15 by providing monetary requirements of registrants who have been revoked and are seeking reinstatement. This section states that the Board may impose a reinstatement fee not to exceed \$100.00, plus the annual registration fee and late renewal penalty that was due at the time of revocation and the registration fee for the fiscal year of requested reinstatement. The Board will not consider reinstatement requests until all fines and penalties have been paid.

If you want to be considered for reinstatement or have other questions 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:)
ELIZABETH R. SUMNER, CPA) CASE NO. 21-9
CERTIFICATE NO. 4952)
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 16, 2021, in Montgomery, in the matter of the complaint against ELIZABETH R. SUMNER, CPA, Certificate No. 4952 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 at all time 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 signed certified mail Return Receipt (green card) was returned to the Board.
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. On March 26, 2021 the Complainant mailed a certified letter to the Respondent terminating her role as accountant, revoking any power of attorney (Form 2848), specifically stating that she is not authorized to speak to anyone, including any IRS agents, relating to Complainant, and to deliver all related records to the Complainant. The Respondent signed the certified mail receipt on May 24, 2021.
6. On May 17, 2021, a complaint was received by the Board stating that the Respondent has denied written and verbal requests to return tax documents to the Complainant.

7. In undated texts sent from the Respondent to the Complainant, the Respondent states “If I hear one more thing about these” %\$@#\$ “records, they will be burned immediately. That is a promise!!!”, and “You’re not ever going to see any of those records again ... Ever!! Personal, Corporate or audit!!”

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:

8. Section 34-1-21(b)(1)-(2), Code of Alabama 1975 states:

(b) A licensee shall furnish to a client or former client, upon request and reasonable notice:

(1) A copy of the licensee’s working papers, to the extent such working papers include records that would ordinarily constitute part of the client’s records and are not otherwise available to the client.

(2) Any accounting or other records belonging to, or obtained on behalf of, the client that the licensee removed from the client’s premises or received for the client’s account; the licensee may make and retain copies of such documents of the client when they form basis for work done by the licensee.

9. The Respondent’s refusal to return client records when requested constitutes evidence of the violation of Sections 34-1-21(b)(1) & 34-1-21(b)(2) Code of Alabama 1975.

10. The *Rules of Professional Conduct* governing the accounting profession, specifically Rule 30-X-6-.05(1) of the Alabama State Board of Public Accountancy Administrative Code, provides as follows:

Conduct in General. A Certified Public Accountant or Public Accountant shall conduct himself in a manner which will contribute to the honor and dignity of the State and the profession and shall not at any time commit an act or engage in any conduct discreditable to the public accounting profession

11. Rule 30-X-7-.08 of the Alabama State Board of Public Accountancy Administrative Code states that the phrase “conduct discreditable to the public accounting profession” shall be construed in light of the following broad recognition of responsibilities:

(a) The reliance of the public in general and the business community in particular on sound financial reporting and advice on business affairs imposes on the public accounting profession an obligation to maintain high standards of technical competence, morality and integrity. To this end all persons permitted to practice as Certified Public Accountants or Public Accountants under the laws of Alabama shall at all times maintain independence of thought and action, hold clients’ affairs in strict confidence, strive continuously to improve the practitioner’s skills, observe generally accepted accounting principles and generally accepted auditing standards, promote sound and informative financial reporting, uphold the dignity and honor of the public accounting profession, and maintain high standards of personal conduct.

12. Pursuant to Section 34-1-12(a) (11), Code of Alabama 1975, conduct discreditable to the public accounting profession constitutes sufficient grounds for disciplinary action by the Board.

13. The Respondent’s refusal to return client records when requested constitutes evidence of conduct discreditable to the public accounting profession in violation of the Board of Public Accountancy Administrative Code, Rule 30-X-6-.05(1) *Rules of Professional Conduct*.

14. A violation of the Board of Public Accountancy Administrative Code, Rule 30-X-6-.05(1) *Rules of Professional Conduct*, constitutes sufficient grounds for disciplinary action by the Board as provided in Section 34-1-12(a)(4), Sections 34-1-12 through 34-1-14 and Section 41-22-12, Code of Alabama 1975.

15. The Respondent’s refusal to return client records when requested constitutes evidence of conduct discreditable to the public accounting profession in violation of Section 34-1-12(a)(11) 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, that Respondent complete the following and provide proof completion within thirty (30) days of this Order: return the revoked Certified Public Accountant Certificate (wall certificate), fined four thousand dollars (\$4,000.00) per count totaling eight thousand dollars (\$8,000.00), if information requested by the client is not delivered to the satisfaction of the client within 30 days of the Board hearing.

DONE this 16th day of November 2021.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY


CONCUR:

MMES. SHEPPARD-HARRIS AND PRINCE AND
MESSRS. BLACKMON, GRICE, AND MADISON

RECUSED:

MR. SCHAFFERS

ATTEST:



D. Boyd Busby, CPA
Executive Director
November 18, 2021

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PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
 OF THE RETURN ADDRESS, FOLD AT DOTTED LINE

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City, St.

Ms Elizabeth R Sumner
 15028 Sunset Dr
 Northport AL 35475