



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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Montgomery, AL 36130-0375

D. Boyd Busby, CPA
Executive Director

CERTIFIED MAIL 7018 3090 0002 0156 3283

November 18, 2021

Mr Lawrence Paul Landry, III, CPA
Paul Landry CPA PC
13331 N Wintzell Ave
Bayou La Batre AL 36509

RE: Landry, Lawrence Paul, III, CPA
Certificate No. 2565
Paul Landry CPA PC
Firm No. F1590
Case No. 22PR-1

Dear Mr. Landry:

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. 2565 and/or permit to practice, fines you, and requires the return of the revoked CPA Certificate to the Board, for failing to satisfy the Peer Review Program requirements of the Board.

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. The administrative fine of \$2,000.00 is now due and your 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of the [Code of Alabama 1975](#) complements Section 34-1-15 by providing monetary requirements of registrants who have been revoked and are seeking reinstatement.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 for the fiscal year of requested reinstatement. The Board will not consider reinstatement requests until all fines and penalties have been paid and the completion of the NASBA Center for the Public Trust (CPT) Ethical Leadership Training course.

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:)
LAWRENCE PAUL LANDRY, III, CPA) CASE NO. 22PR-1
CERTIFICATE NO. 2565)
d/b/a PAUL LANDRY CPA PC)
FIRM NO. F1590)
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 17, 2021, in Montgomery, in the matter of the complaint against LAWRENCE PAUL LANDRY, III, CPA, Certificate No. 2565, d/b/a PAUL LANDRY CPA PC, Firm No. F1590 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, doing business as a Certified Public Accounting firm, 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. Documentary evidence presented at the hearing established that Respondent failed to complete the requirements of the Peer Review Program established by the Board as specifically set forth in Board rules and regulations, Sections 30-X-8.01 et seq., (Peer Review Program).

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:

6. Respondent has failed to satisfy the Peer Review requirements set forth in Board Rule 30-X-8-.03(5) by failing to notify the Board that a Peer Review was completed not less than each third fiscal year and/or by failing to obtain a Peer Review by December 31 following the end of the third fiscal year since the last submission.

7. Respondent's failure to satisfy the requirements of the Peer Review Program constitutes a violation of the rules and regulations of the Board, specifically Board Rules 30-X-8-.01, et seq. (Peer Review Program), in violation of Section 34-1-12 (a)(13), Code of Alabama 1975.

8. 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; that the Respondent complete the following and provide proof of completion within thirty (30) days of this Order: fined one thousand dollars (\$1,000.00) per count for a total of two thousand dollars (\$2,000.00), and return the revoked Certified Public Accountant Certificate (wall certificate).

DONE this 16th day of November 2021.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

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

ATTEST:



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

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Mr Lawrence Paul Landry, III, CPA

Sent To

Paul Landry CPA PC

Street Address

13331 N Wintzell Ave

City, State

Bayou La Batre AL 36509