



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

RSA Plaza Suite 226
770 Washington Avenue
Montgomery, AL 36104-3807

334/242-5700
In-state WATS: 1-800-435-9743
Fax: 334/242-2711
www.asbpa.alabama.gov

Mailing Address
P.O. Box 300375
Montgomery, AL 36130-0375

D. Boyd Busby, CPA
Executive Director

CERTIFIED MAIL 7018 3090 0002 0156 4198

February 3, 2022

Mr Darrell Glen West
663 Ridgefield Rd
Mobile AL 36608

RE: West, Darrell Glen
Certificate No. 4521
Case No. 21-15

Dear Mr. West:

Attached is an Order by the Alabama State Board of Public Accountancy ("the Board") dated January 21, 2022. The Order revokes your Alabama CPA Certificate No. 4521 and/or permit to practice and requires the return of the revoked CPA Certificate to the Board for failing to apply for a permit to practice, register as a CPA firm, enter the peer review program, and to reply to a Board inquiry.

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 as a Certified Public Accountant. 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 February 21, 2022. The administrative fine of \$17,500 is due now 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of the [Code of Alabama 1975](#) complements Section 34-1-15 by providing monetary requirements of registrants who have been revoked and are seeking reinstatement.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 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 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:)
DARRELL GLEN WEST, CPA) CASE NO. 21-15
CERTIFICATE NO. 4521)
RESPONDENT.)

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on January 21, 2022, in Montgomery, in the matter of the complaint against DARRELL GLEN WEST, CPA, Certificate No. 4521 makes the following Findings of Facts and Conclusions of Law in support of this Order.

FINDINGS OF FACT

1. Respondent is an Inactive Certified Public Accountant in the State of Alabama and was so registered at all times 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. The Respondent undertook the preparation of two compilation reports with year-end dates in 2021 for submission to the Alabama Licensing Board for General Contractors (ALBGC) in compliance with the ALBGC reporting requirements. Respondent subsequently prepared and submitted to the ALBGC documents comprising of compilation reports intended to be considered in compliance with the ALBGC reporting requirements.
6. The Respondent has been in Inactive status since October 30, 2018.
7. The Respondent is not enrolled in the peer review program.

8. The Respondent's prior employer, Computer Programs and Systems, Inc., filed a Form 8-K with the Securities and Exchange Commission dated June 30, 2010, where it was disclosed that the Respondent was terminated from employment effective June 30, 2010, due to his misappropriation of corporate funds.

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:

9. Code of Alabama 1975, § 34-1-11(b)(1), Notwithstanding subsection (a), a certified public accountant or public accountant registered under this chapter who is not engaged in the practice of public accounting may request the board, in writing, to place his or her name on the board's inactive roll, thereby granting him or her inactive status and protecting his or her right to obtain a permit to practice pursuant to subsection (a) at a later time as he or she wishes to become actively engaged in the practice of public accounting.

10. Board Rule 30-X-1-.01(f)(1) Defines the practice of public accountancy as:

“Performing services as one skilled in the knowledge and practice of Public Accounting including, but not limited to, kinds of services involving the use of accounting or auditing skills, including issuance of reports on financial statements or of one of more kinds of management advisory, financial advisory or consulting services, of the preparation of tax returns or the furnishing of advice on tax matters.”

11. Board Rule 30-X-1-.01(f)(3) Defines the practice of public accountancy as:

“Providing a service of any compilation engagement performed in accordance with the Statements on Standards for Accounting and Review Services (SSARS).”

12. Code of Alabama 1975, §34-1-16(13), No individual licensee shall issue a report in standard form upon compilation of financial information through any form of business that does not hold a valid permit issued under Section 34-1-11 unless the report discloses the name of the business through which the individual is issuing the report and he individual: (b) Undergoes no less frequently that every three years, a peer review conducted in such manner as the board shall by rule specify.

13. The Respondent is engaged in the practice of public accountancy while in inactive status and not possessing a permit to practice with the State Board.

14. Board Rules 30-X-8-.01, et seq., establishes the Board's Peer Review Program. The purpose of this program is "to ensure quality work, to monitor compliance with applicable accounting and auditing standards generally recognized in the profession, and to facilitate enforcement of State law and Board rules."

15. Board Rule 30-X-8-.03(6), provides that any individual permit holder shall notify the board that a Peer Review has been completed not less than each third fiscal year. According to this provision, any individual which has not obtained a Peer Review by December 31 following the end of the third fiscal year since the last submission shall not be renewed for the current fiscal year and shall otherwise be subject to disciplinary action.

16. Respondent has failed to satisfy Peer Review requirements set forth in Board Rule 30-X-8-.04(2) by failing to have a review within eighteen (18) months of the date the Compilation was first provided, 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.

17. The act charged above constitutes a failure to satisfy the Peer Review Program requirements of the Board as set forth in Board Rule 30-X-8-.03 and constitutes grounds for disciplinary action as provided in Section 34-1-12(a)(13), Code of Alabama 1975.

18. 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.

19. 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.

20. 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.

21. The Respondent’s termination due to his misappropriation of assets 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*.

22. 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.

23. The Respondent’s termination due to his misappropriation of assets constitutes evidence of conduct discreditable to the public accounting profession in violation of Section 34-1-12(a)(11) Code of Alabama 1975.

24. Rule 30-X-7-.11 of the Alabama State Board of Public Accountancy Administrative Code provide as follows:

A licensee shall respond in writing to any communication from the Board requesting a response within thirty (30) days of the mailing of such communication by registered or certified mail, to the last address furnished to the Board by the licensee.

25. Respondent's failure to respond in writing to the Board's certified letter of September 24, 2021, constitutes a violation of Board Rule 30-X-7-.11.

26. Pursuant to Section 34-1-12(a)(14) of the Code of Alabama 1975, violation of any rules promulgated by the Board constitutes cause for 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 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 a total of seventeen thousand five hundred dollars (\$17,500.00).

DONE this 21st day of January 2022.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

MS. SHEPPARD-HARRIS AND
MESSRS. BLACKMON, GRICE, AND MADISON

RECUSED:
MR. KINTZ

ATTEST:



D. Boyd Busby, CPA
Executive Director

Signed on February 3, 2022