



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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D. Boyd Busby, CPA
Executive Director

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February 3, 2022

Mr Narvel Wayne Southwell
DHHS OIG OAS
1270 Smoke Rise Ln
Tallahassee FL 32317-7108

RE: Southwell, Narvel Wayne
Certificate No. 7113
Case No. 21CPE-55

Dear Mr. Southwell:

Attached is an Order by the Alabama State Board of Public Accountancy ("the Board") dated January 21, 2022. The Order suspends your Alabama CPA Certificate No. 7113 and/or permit to practice and requires the return of the suspended CPA Certificate to the Board for failing to comply with the September 16, 2021 Board Order.

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 suspended 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.

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of the Code of Alabama 1975 complements Section 34-1-15 by providing monetary requirements of registrants who have been revoked and are seeking reinstatement.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:)
NARVEL WAYNE SOUTHWELL, CPA) CASE NO. 21CPE-55
CERTIFICATE NO. 7113)
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 NARVEL WAYNE SOUTHWELL, CPA, Certificate No. 7113 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 always 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 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.
4. Respondent reported 41 hours of CPE, including 2 hours of ethics CPE on the respondent's 2020-2021 Registration; however, the documentation submitted verifies completion of 41 hours of CPE, including zero hours of ethics CPE.
5. Respondent reported multiple courses for CPE credit that respondent was unable to document, including a course that was claimed for 1 hour of ethics CPE. Additionally, respondent reported 1 hour of CPE for an ethics course but was unable to provide acceptable documentation that 1 hour of ethics CPE was earned.

6. Respondent's CPE for the fiscal year ended September 30, 2020 was deficient a total of 2 hours of CPE, including 2 hours of ethics CPE.

7. Respondent's case went before the Board on September 16, 2021, for failing a CPE audit. At that hearing Respondent was ordered to pay a fine, and to resolve all CPE deficiencies for fiscal year ending September 30, 2020 with current year CPE within 30 days. Respondent was also required to complete the National Association of State Board of Accountancy (NASBA) Center for Public Trust's Ethical Leadership Training Program within 45 days. As of this date Respondent has failed to complete the NASBA Ethics course. (see attached September 16, 2021 order).

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. Respondent's failure to comply with the Board's September 16, 2021 order places the Respondent in contempt.

It is therefore ORDERED, ADJUDGED and DECREED by this Board that the license, registration, certificate and/or permit to practice of the Respondent be SUSPENDED, that Respondent complete the following and provide proof completion within thirty (30) days of this Order: return the suspended Certified Public Accountant Certificate (wall certificate).

DONE this 21st day of January 2022.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

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

ATTEST:



D. Boyd Busby, CPA

Executive Director

Signed on February 3, 2022