



D. Boyd Busby, CPA  
Executive Director

# ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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September 24, 2018

CERTIFIED MAIL 7016 2140 0000 8815 0858

Ms Michelle Weaver Hallmark CPA  
1031 Willow Lane  
Hayden AL 35079

RE: Hallmark, Michelle Weaver, CPA  
Certificate No. 9195  
Hallmark Accounting P.C.  
Firm No. 1993  
Case No. 18-12

Dear Ms. Hallmark,

Attached is the Order by the Alabama State Board of Public Accountancy ("the Board") dated September 18, 2018. The Order revokes your Alabama CPA Certificate No. 9195 and permit to practice, fines you \$6,000.00 and requires you to return the revoked CPA Certificate to the Board office by October 24, 2018.

This Board action requires that you cease holding yourself out as a Certified Public Accountant and discontinue any practice of public accounting as a Certified Public Accountant in the State of Alabama. Your firm, Hallmark Accounting, P.C., has been removed from the Board database. You will need to remove any references to Certified Public Accountant or CPA that is associated with this firm name. The administrative fine of \$6,000.00 is now due and your check should be made payable to the Alabama State Board of Public Accountancy and mailed to the Board at the address shown above. We respectfully request that you make a diligent search for your Alabama CPA Certificate No. 9195 and permit to practice and return them to this office at the address above.

If you have any questions, please call me at the number shown above.

Sincerely,

D. Boyd Busby, CPA  
Executive Director

Attachment

cc: Billington Garrett, Esq.

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE )  
COMPLAINT AGAINST: )  
MICHELLE W. HALLMARK, CPA ) CASE NO. 18-12  
CERTIFICATE NO. 9195 )  
)  
)  
RESPONDENT. )

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on September 18, 2018, in Auburn, AL, in the matter of the complaint against Michelle W. Hallmark, CPA, Certificate No. 9195, 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 times 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. The certified mail receipt was signed and returned to the Board office by the U.S. Postal Service.
4. Respondent did not attend the hearing.
5. Documentary evidence designated as Boards' Exhibits 1 through 6 were admitted into evidence and published to the Board.

6. Documentary evidence presented at the hearing established that, the Respondent Michelle W. Hallmark, CPA, has failed to satisfy the requirements of continuing education for the fiscal year ended September 30, 2016 and September 30, 2017, 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 as outlined above constitute a violation of Sections 34-1-1, et seq., Code of Alabama 1975, as follows:

1. The acts of the Respondent constitute a violation of Section 34-1-1, et seq., Code of Alabama 1975, and of the rules and regulations of the Board, specifically, Board Rule 30-X-5-.01, et seq. (Continuing Professional Education), in violation of Section 34-1-12, Code of Alabama 1975.

2. The acts of the Respondent constitute the failure to satisfy the requirements of continuing education, in violation of Sections 34-1-11(c) and 34-1-12(a)(12), Code of Alabama 1975.

3. The acts of the Respondent constitute a violation of the rules of professional conduct established by the Board, specifically, Board Rules 30-X-6-.01, et seq. (Rules of Professional Conduct), 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 CPA Certificate number 9195 be REVOKED, that Respondent is fined six thousand dollars (\$6,000.00) and that Respondent return the revoked Certified Public Accountant Certificate to the Board office within thirty (30) days of this Order.

DONE this 18th day of September 2018.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

MS. SHEPPERD-HARRIS AND  
MESSRS. BARRANCO, BLACKMON,  
MADISON, AND SCHAFFER

RECUSED:

MESSR. COMER

ATTEST:

  
D. Boyd Busby, CPA  
Executive Director  
September 24, 2018