



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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J. LAMAR HARRIS, CPA
EXECUTIVE DIRECTOR

February 2, 2001

Mr. Timothy Walton Johnson
1735 Marseille Drive
Gulf Breeze, FL 32561

Dear Mr. Johnson:

Attached is an Order by the Alabama State Board of Public Accountancy ("the Board") dated January 19, 2001. The Order revokes your Alabama CPA Certificate No. 5893-R, fines you \$1,000.00 for failure to apply for an annual permit within one year of September 30, 1999, the expiration date of your permit and/or certificate, and requires the return of the revoked CPA Certificate to the Board office by February 19, 2001.

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 us by February 19, 2001. The administrative fine of \$1,000.00 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.

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of the Code of Alabama 1975 compliments Section 34-1-15 by providing monetary requirements of registrants who have been revoked and are seeking reinstatement. The section states that the Board may impose a reinstatement fee not to exceed \$100.00, plus the total annual registration fee and late renewal penalties which the CPA or PA would have paid during the period when neither a permit nor inactive status was maintained. The Board has directed that the maximum fees and penalties allowed by law must be submitted to obtain favorable consideration for reinstatement. The Board also directed that, in addition to the reinstatement requirements delineated herein, that you must also register and pay all fees and late penalties due for each and every fiscal year subsequent to fiscal year 1999-2000.

If you would be considered for reinstatement or have other questions please contact me at the number shown above.

Sincerely,

J. Lamar Harris
J. Lamar Harris, CPA
Executive Director

JLH/BON

Attach

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

In the Matter of the)
Complaint Against:)
Timothy Walton Johnson, CPA) Case No. 01R-46
Certificate No. 5893-R)
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 19, 2001, in Montgomery, in the matter of the complaint against Timothy Walton Johnson, CPA, Certificate No. 5893-R, makes the following Findings of Facts and Conclusions of Law in support of this Order.

FINDINGS OF FACT

1. Respondent is a duly Certified Public Accountant in the State of Alabama, and was so certified 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 certified mail receipt and/or notice was returned to the Board by the U.S. Postal Service as undeliverable and unclaimed, and the certified mail receipt was not signed.
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 designated as Boards' Exhibits 1-5 were admitted into evidence and published to the Board.

6. Documentary evidence presented at the hearing established that Respondent's certificate and/or annual permit expired on September 30, 1999. Respondent has failed to either (a) renew the permit to practice, or (b) renew the certificate and become placed on the inactive roll, 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 the failure to apply for an annual permit within one year of the expiration date of the permit and/or certificate, in violation of Section 34-1-12 (a)(10), Code of Alabama 1975.

2. 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 Rules 30-X-3-.01, et seq. (Registration, Annual Permits, Branch Offices) and 30-X-5-.01, et seq. (Continuing Professional Education), in violation of Section 34-1-12, Code of Alabama 1975.

3. The acts of the Respondent constitute the failure to satisfy the requirements of continuing education, in violation of Section 34-1-12 (a)(12), Code of Alabama 1975.

4. 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 Respondent be fined one thousand dollars (\$1,000.00) and that Respondent return the revoked Certified Public Accountant Certificate to the Board office within thirty (30) days of this Order.

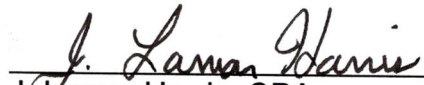
DONE this 19th day of January 2001.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

MESSRS. WHITE, BATSON,
DeLOACH, CARDEN, McCULLAR
AND MS. BOLLINGER

ATTEST:



J. Lamar Harris, CPA
Executive Director
February 2, 2001