



# 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](http://www.asbpa.alabama.gov)

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

D. Boyd Busby, CPA  
Executive Director

CERTIFIED MAIL 7014 2120 0001 4396 9928

July 26, 2022

Mr Robert R Brogdon  
1060 Forest Brook Dr  
Homewood AL 35226

RE: Brogdon, Robert R.  
Certificate No. 1716  
Case No. 21CPE-1

Dear Mr. Brogdon:

Attached is an Order by the Alabama State Board of Public Accountancy ("the Board") dated July 15, 2022. The Order revokes your Alabama CPA Certificate No. 1716 and/or permit to practice and requires the immediate return of the revoked CPA Certificate to the Board for failing to comply with the September 16, 2021 Board Order (copy attached).

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 following and provide proof of completion to the Board immediately:

- 1) The return of the revoked CPA Certificate (wall certificate). We respectfully request that you make a diligent search for the CPA Certificate and return it to the Board office as soon as possible.
- 2) Comply with the September 16, 2021 Board Order by 1) paying fine of one thousand four hundred eighty dollars (\$1,480.00); 2) submitting 4.8 hours of make-up CPE, including 1 hour of ethics CPE; and 3) completing the NASBA Center for the Public Trust (CPT) Ethical Leadership Training course with a passing score of 80. The NASBA CPT course is not a CPE program, and as such, should not be reported as CPE. The following link for the NASBA CPT course is located on the Board's website, <https://cpt.secure.nonprofitsoapbox.com/altraining>.
- 3) The Board fines you an additional two thousand dollars (\$2,000.00). The fine can be paid by either cashier's check/money order payable to the Alabama State Board of Public Accountancy or you may pay online by using the following link, located on the Board's website, <https://appengine.egov.com/apps/al/asbpa/fines>, making the total fine three thousand four hundred eighty dollars (\$3,480.00).

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 CPT Ethics 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

Attachments

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE )  
COMPLAINT AGAINST: )  
ROBERT R. BROGDON, CPA ) CASE NO. 21CPE-1  
CERTIFICATE NO. 1716 )  
RESPONDENT. )

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on July 15, 2022, in Montgomery, in the matter of the complaint against ROBERT R. BROGDON, CPA, Certificate No. 1716 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. The certified mail was "Delivered to Agent for Final Delivery" according to US Postal Service.
4. Respondent attended the hearing representing himself.
5. Respondent has failed to fully comply with Continuing Professional Education (CPE) attendance and/or reporting requirements during a follow-up CPE Audit for CPE fiscal year ended September 30, 2020.
6. On September 16, 2021, the Respondent was found to have violated statutes and administrative rules for failing to comply with CPE attendance and/or reporting requirements during a follow-up CPE Audit for CPE fiscal year ending September 30, 2020. At that hearing Respondent was ordered to pay a fine, to resolve all CPE deficiencies, and to complete the National Association of State

Board of Accountancy (NASBA) Center for Public Trust's (CPT) Ethical Leadership Training Program within 30 days. As of this date Respondent has not paid the fine of one thousand four hundred eighty dollars (\$1,480.00), submitted 4.8 hours of make-up CPE, including 1 hour of ethics CPE, or completed the NASBA CPT 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:

7. Respondent's failure to comply with the Board's September 16, 2021 Board 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 REVOKED, that Respondent complete the following and provide proof of completion to the Board immediately:

1. Return the revoked Certified Public Accountant Certificate (wall certificate).
2. Comply with the September 16, 2021 Board Order by 1) paying fine of one thousand four hundred eighty dollars (\$1,480.00); 2) submitting 4.8 hours of make-up CPE, including 1 hour of ethics CPE; and 3) completing the NASBA CPT course with a passing score of 80. The NASBA CPT course is not a CPE program, and as such, should not be reported as CPE. The following link for the NASBA CPT course is located on the Board's website, <https://cpt.secure.nonprofitsoapbox.com/altraining>.
3. The Board fines the Respondent an additional two thousand dollars (\$2,000.00). Therefore, the total fine due is three thousand four hundred eighty dollars (\$3,480.00). The fine can be paid by either cashier's check/money order payable to the Alabama State Board of Public Accountancy or you may pay online by using the following link, located on the Board's website, <https://appengine.egov.com/apps/al/asbpa/fines>.

DONE this 26<sup>th</sup> day of July 2022.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

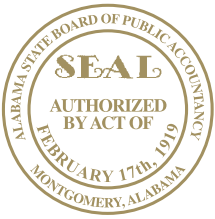
CONCUR:

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

ATTEST:



D. Boyd Busby, CPA  
Executive Director  
Signed on July 26, 2022



## 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](http://www.asbpa.alabama.gov)

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

**D. Boyd Busby, CPA**  
Executive Director

September 28, 2021

CERTIFIED MAIL 7018 3090 0002 0156 2521

Mr. Robert R. Brogdon, CPA  
Bob Brogdon & Associates, LLC  
1060 Forest Brook Dr  
Homewood, AL 35226

RE: Brogdon, Robert R., CPA  
Certificate No. 1716  
Case No. 21CPE-1

Dear Mr. Brogdon:

Enclosed is the Final Order by the Alabama State Board of Public Accountancy ("the Board") dated September 16, 2021. The Order fines you \$1,480.00, requires that you be audited for two additional years, and that you complete the NASBA CPT Ethics Training Course within 45 days. Additionally, the Order requires that you resolve all CPE deficiencies for fiscal year ending September 30, 2020, with current year CPE. The CPE used to resolve the 2020 deficiency may not be used for fiscal year 2021 compliance.

The administrative fine of \$1,480.00 and make up CPE are due within 30 days from the Board meeting. 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. If you have not already, complete the NASBA Center for Public Trust's Ethical Leadership Training course found at <https://thecpt.org/ethical-leadership-certification-program/>. If you have questions, please contact me at the number shown above.

Sincerely,

D. Boyd Busby, CPA  
Executive Director

DBB/tt

Enclosure

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE )  
COMPLAINT AGAINST: )  
ROBERT R BROGDON, CPA ) CASE NO. 21CPE-1  
CERTIFICATE NO. 1716 )  
 )  
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 16, 2021, in Montgomery, AL, in the matter of the complaint against ROBERT R BROGDON, CPA, Certificate No. 1716, 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 relevant to this complaint.
2. Respondent was selected for audit as a follow-up to an audit for Continuing Professional Education (hereinafter referred to "CPE") reported for fiscal year 2018, in which the respondent failed.
3. Respondent reported 43.2 hours of CPE, including 2 hours of ethics CPE on the respondent's 2020-2021 Registration; however, the documentation submitted verifies completion of 35.2 hours of CPE, including 1 hour of ethics CPE.
4. Respondent reported earning 16 hours of CPE, including 2 hours of ethics CPE for a course, but the course sponsor verified that only 8 hours of CPE including 1 hour of ethics CPE was earned.
5. Respondent's CPE for the fiscal year ended September 30, 2020 was deficient a total of 4.8 hours of CPE, including 1 hour of ethics CPE.

## CONCLUSIONS OF LAW

The Board finds that the facts as established at the hearing and outlined above, constitute a violation of Sections 34-1-1, et seq., Code of Alabama 1975, as follows:

1. Respondent is subject to the provisions of the ALA. CODE (1975) §§ 34-1-1 – 22 and the jurisdiction of the Board.
2. Respondent's conduct, as set for in the "Findings of Facts," constitutes a violation of one or more of the following statutes and administrative rules: ALA. CODE (1975) §§ 34-1-11(c), 34-1-12(a)(11), and 34-1-12(a)(12); and/or ALA. ADMIN. CODE r. 30-X-5-.02 and 30-X-5-.05(1).
3. Respondent's failure to fully comply with CPE attendance and/or reporting requirements is a violation of one or more of those statutes and/or rules set forth above and is subject to disciplinary action by the Board.

It is therefore ORDERED, ADJUDGED and DECREED by this Board that the Respondent be Censured, be fined one thousand four hundred and eighty dollars (\$1,480.00) within 30 days, resolve all CPE deficiencies for fiscal year ending September 30, 2020 with current year CPE within 30 days, and complete the NASBA Center for Public Trust's Ethical Leadership Training course within 45 days (<https://thecpt.org/ethical-leadership-certification-program/>). The CPE used to resolve the 2020 deficiency may not be used for fiscal year 2021 compliance.

DONE this 16th day of September 2021.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

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

ATTEST:



---

D. Boyd Busby, CPA  
Executive Director  
September 28, 2021