



# ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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

CERTIFIED MAIL 7018 3090 0002 0156 4839

July 26, 2022

Wendy Prickett Ellison  
Ellison CPA PC  
3300 Cahaba Rd Ste 212  
Birmingham AL 35223

RE: Ellison, Wendy Prickett  
Certificate No. 5102  
Ellison CPA PC  
Firm No. F1879  
Case No. 22-2

Dear Ms. Ellison:

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. 5102 and/or permit to practice and requires the return of the revoked CPA Certificate to the Board for failing to enroll in 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 following and provide proof of completion to the Board within 30 days of this Order:

- 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) The Board fines you one thousand dollars per count, for a total of 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>.
- 3) Complete 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>.

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of the Code of Alabama 1975 complements Section 34-1-15 by providing monetary requirements of registrants who have been revoked and are seeking reinstatement.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: )  
WENDY PRICKETT ELLISON, CPA ) CASE NO. 22-2  
  
CERTIFICATE NO. 5102 )  
ELLISON CPA PC )  
FIRM NO. F1879 )  
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 WENDY PRICKETT ELLISON, CPA, Certificate No. 5102, d/b/a ELLISON CPA PC, Firm No. F1879 makes the following Findings of Facts and Conclusions of Law in support of this Order.

FINDINGS OF FACT

1. Respondent, Wendy Prickett Ellison, is a Certified Public Accountant in the State of Alabama and was so always registered relevant to this complaint.
2. Respondent undertook to prepare a compilation report for submission to the Alabama Department of Insurance Pre-Need Division (ALDOI) in compliance with the ALDOI reporting requirements. Respondent subsequently prepared and submitted to the ALDOI documents comprising compilation reports intended to be considered in compliance with the ALDOI reporting requirements.
3. The Respondent is not enrolled in the peer review program.
4. The Respondent did not answer the inquiries made by the Board by letter dated October 8, 2021, and December 7, 2021 or the email sent on February 3, 2022.

## CONCLUSIONS OF LAW

### COUNT ONE

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:

5. Paragraphs six through nine are incorporated herein by reference.

6. 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."

7. Board Rule 30-X-8-.03(5), provides that each firm duly registered with a current permit shall notify the board that a Peer Review has been completed not less than each third fiscal year. According to this provision, any firm 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.

8. 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.

9. The act charged above constitutes a failure to satisfy the Peer Review Program requirements of the Board as set forth in Board Rules 30-X-8-.03 and 30-x-8-.04(2) and constitutes grounds for disciplinary action as provided in Section 34-1-12(a)(13), Code of Alabama 1975.

COUNT TWO

10. Paragraphs eleven through twelve are incorporated herein by reference.

11. 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.

12. Respondent's failure to respond in writing to the Board's certified letters of October 8, 2021, and December 7, 2021, and the email sent on February 3, 2022, constitutes a violation of Board Rule 30-X-7-.11.

13. 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:

1. Return the revoked Certified Public Accountant Certificate (wall certificate).
2. The Board fines the Respondent one thousand dollars (\$1,000.00) per count, for a total of 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>.

3. Complete 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>.

DONE this 15<sup>th</sup> day of July 2022.


ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

MS. SHEPPARD-HARRIS AND  
MESSRS. BLACKMON AND GRICE

RECUSED:  
MR. SCHAFFERS

ATTEST:

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