



# 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

July 26, 2022

CERTIFIED MAIL 7018 3090 0002 0156 4785

MICHAEL WAYNE SHAPER  
FIRST FEDERAL SAVINGS  
PO BOX 640  
PASCAGOULA MS 39568-0698

Dear Mr. SHAPER:

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. 6798 and/or permit to practice, fines you, and requires the return of the revoked CPA Certificate to the Board, for failure to register and/or apply for an annual permit within six months of September 30, 2021, the expiration date of your registration and/or annual permit.

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 the Board office by close of business on August 15, 2022. The administrative fine of \$500.00 is now due. You may either pay by 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 or you may pay online by using the following link, located on our website (<https://appengine.egov.com/apps/al/asbpa/fines>). Lastly, the Board requires you to complete the NASBA Center for Public Trust's (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 claimed for CPE. (<https://cpt.secure.nonprofitsoapbox.com/altraining>) Please be aware that you are subject to a follow up review to verify compliance with the Board Order.

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of the Code of Alabama 1975 complements Section 34-1-15 by providing monetary requirements of registrants who have been revoked and are seeking reinstatement.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 request reinstatement. The Board will not consider reinstatement requests until all fines and penalties have been paid.

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: )  
MICHAEL WAYNE SHAPER, CPA ) CASE NO. 22D-45  
CERTIFICATE NO. 6798 )  
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 MICHAEL WAYNE SHAPER, CPA, Certificate No. 6798, 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 always registered 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. 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. Documentary evidence designated as Board's Exhibits 1-7 was admitted into evidence and published to the Board.
5. Documentary evidence presented at the hearing established that Respondent's registration and/or annual permit to practice expired on September 30, 2021. Respondent has failed to renew 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 Respondent constitute the failure to register and/or apply for an annual permit within six months of the expiration date of the permit and/or failure to register and/or apply for an annual permit to practice on or before March 31, 2022, in violation of Section 34-1-11 and 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).

3. 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, and requires Respondent complete the following and provide proof of completion within thirty (30) days of this Order: fined five hundred dollars (\$500.00) (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 our website (<https://appengine.egov.com/apps/al/asbpa/fines>), return the revoked Certified Public Accountant Certificate (wall certificate), and complete the NASBA Center for Public Trust's (CPT) Ethical Leadership Training Program with a passing score of 80. The NASBA CPT course is not a CPE

program, and as such, should not be reported for CPE.

(<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, GRICE, and SCHAFFERS.

ATTEST:

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