



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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D. Boyd Busby, CPA
Executive Director

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October 4, 2022

Karen C O'Bannon
Madison Co BOE
4838 Cove Creek Dr SE
Brownsboro AL 35741-9396

RE: O'Bannon, Karen C., CPA
Certificate No. 4254
Case No. 22CPE-29

Dear Ms. O'Bannon:

Enclosed is the Final Order by the Alabama State Board of Public Accountancy ("the Board") dated September 26, 2022, for failing the audit of your continuing professional education ("CPE") for fiscal year ending September 30, 2021.

This Board action requires the following:

1. Payment of an administrative fine of seven hundred dollars (\$700.00) by October 26, 2022. 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>.
2. Submission of CPE documentation for resolution of all delineated CPE deficiencies for fiscal year 2021 by October 26, 2022. The CPE used to resolve the 2021 deficiency may not be used for fiscal year 2022 compliance.
3. Completion of the NASBA Center for Public Trust's (CPT) Ethical Leadership course with a passing score of 80 by November 10, 2022. The following link is located on the Board's website, <https://cpt.secure.nonprofitsoapbox.com/altraining>.

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:)
KAREN C. O'BANNON, CPA) CASE NO. 22CPE-29
CERTIFICATE NO. 4254)
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 26, 2022, at Auburn University in Auburn, Alabama, in the matter of the complaint against KAREN C. O'BANNON, CPA, Certificate No. 4254, 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 reported 48.4 hours of CPE, including 42.2 hours of accounting and auditing CPE and 2 hours of ethics CPE, on the respondent's 2021-2022 Registration; however, the documentation submitted verifies completion of 45.7 hours of CPE, including 8.2 hours of accounting and auditing CPE and zero hours ethics CPE.
3. Respondent reported earning 2 hours of ethics CPE, but the supporting documentation verified that zero hours of ethics CPE were earned. Additionally, respondent reported earning more CPE hours than were awarded for multiple courses reported on the respondent's registration form.
4. Respondent's CPE for the fiscal year ended September 30, 2021, was deficient a total of 2 hours 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 to 34-1-22 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 complete the following:

1. Fined seven hundred dollars (\$700.00) to be paid by October 26, 2022. 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](https://appengine.egov.com/apps/al/asbpa/fines;);
2. Resolution of all CPE deficiencies for fiscal year ending September 30, 2021 with current year CPE by October 26, 2022. The CPE used to resolve the 2021 deficiency may not be used for fiscal year 2022 compliance.
3. Completion of the NASBA Center for Public Trust's (CPT) Ethical Leadership Training course with a passing score of 80 by November 10, 2022. The

following link is located on the Board's website:

<https://cpt.secure.nonprofitsoapbox.com/altraining>.

DONE this 26th day of September 2022.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

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

ATTEST:



D. Boyd Busby, CPA
Executive Director
October 4, 2022