

# ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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

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November 17, 2022

Barry Stewart Thompson CPA  
Thompson Accounting  
109 9<sup>th</sup> St SW Ste A  
Cullman AL 35055-4264

RE: Thompson, Barry Stewart, CPA  
Certificate No. 7270  
Case No. 22CPE-49

Dear Mr. Thompson:

Enclosed is the Final Order by the Alabama State Board of Public Accountancy ("the Board") dated November 15, 2022, for failing to respond to the audit of your continuing professional education ("CPE") for fiscal year ending September 30, 2021.

This Board action requires that you send documentation to the Board office verifying completion of the following:

1. Payment of an administrative fine of four thousand five hundred dollars (\$4,500.00) by December 15, 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 December 15, 2022. The CPE used to resolve the fiscal year 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 December 30, 2022. The NASBA CPT course is not a CPE program, and as such, should not be reported as CPE. 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: )  
BARRY STEWART THOMPSON, CPA ) CASE NO. 22CPE-49  
CERTIFICATE NO. 7270 )  
RESPONDENT. )

**ORDER**

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on November 15, 2022, at the University of Alabama in Tuscaloosa, Alabama, in the matter of the complaint against BARRY STEWART THOMPSON, CPA, Certificate No. 7270, 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 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 did not 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 1-5 were admitted into evidence and published to the Board.
5. Documentary evidence presented at the hearing established that the Respondent has failed to satisfy the requirements of continuing professional education for the fiscal year ended September 30, 2021, 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 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 a violation of Section 34-1-1, et seq., Code of Alabama 1975, and of the rules and regulations of the Board, specifically, Board Rule 30-X-5-.01, et seq. (Continuing Professional Education), in violation of Section 34-1-12, Code of Alabama 1975.

2. The acts of the Respondent constitute the failure to satisfy the requirements of continuing professional education, in violation of Sections 34-1-11(c) and 34-1-12(a)(12), Code of Alabama 1975.

3. The acts of the Respondent constitute a violation of the rules of professional conduct established by the Board, specifically, Board Rules 30-X-6-.01, et seq. (Rules of Professional Conduct), 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 Respondent be found GUILTY and must submit documentation to the Board verifying completion of the following:

1. Fined four thousand five hundred dollars (\$4,500.00) to be paid by December 15, 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 December 15, 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 December 30, 2022. The NASBA CPT course is not a CPE program, and as such, should not be reported as CPE. The following link is located on the Board's website:  
<https://cpt.secure.nonprofitsoapbox.com/altraining>.


DONE this 15th day of November 2022.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

MS. PRINCE and MESSRS. BLACKMON,  
GRICE, KINTZ, SCHAFFERS and SMITH

ATTEST:

  
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D. Boyd Busby, CPA  
Executive Director  
November 17, 2022