



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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P.O. Box 300375
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D. Boyd Busby, CPA
Executive Director

CERTIFIED MAIL 7020 1290 0001 5670 0251

January 27, 2023

Barry Stewart Thompson
Thompson Accounting PC
109 9th St SW
Cullman AL 35055

RE: Thompson, Barry Stewart, CPA
Certificate No. 7270
Thompson Accounting PC
Firm No. F1114
Case No. 22-15

Dear Mr. Thompson:

Attached is an Order by the Alabama State Board of Public Accountancy ("the Board") dated January 20, 2023. The Order REVOKES your Alabama CPA Certificate No. 7270 and/or permit to practice and requires the return of the revoked CPA Certificate to the Board for dishonesty, fraud, or gross negligence, failing to reply to a Board inquiry, and conduct discreditable to the public accounting profession.

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 you provide proof of completion of the following to the Board:

- 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 by February 20, 2023.
- 2) The Board fines you two thousand dollars (\$2,000.00) per count, for a total of six thousand dollars (\$6,000.00). However, the Board also ordered that the fine may be reduced by two thousand dollars (\$2,000.00) if the documentation requested by your client is returned to them to their satisfaction. 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>. This fine is due by February 20, 2023.
- 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:)
BARRY STEWART THOMPSON, CPA) CASE NO. 22-15
CERTIFICATE NO. 7270)
THOMPSON ACCOUNTING PC)
FIRM NO. F1114)
RESPONDENT.)

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on January 20, 2023, at the University of Alabama at Birmingham in Birmingham, Alabama, in the matter of the complaint against BARRY STEWART THOMPSON, CPA, Certificate No. 7270, d/b/a THOMPSON ACCOUNTING PC, Firm No. F1114 makes the following Findings of Facts and Conclusions of Law in support of this Order.

FINDINGS OF FACT

1. Respondent, Barry Stewart Thompson, is a Certified Public Accountant in the State of Alabama and was so registered at all times relevant to this complaint.
2. Respondent undertook to prepare tax returns for the Complainant with a filing date of October 15, 2022.
3. The Complainant paid the Respondent prior to completion of the tax returns.
4. The Respondent has not been in communication with the Complainant after months of promises to complete the tax returns.
5. The Respondent will not return the Complainant's records as requested by the Complainant.

6. The Respondent did not answer the inquiries made by the Board by letter and email dated September 26, 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:

7. Paragraphs one through six are incorporated herein by reference.

8. Pursuant to Section 34-1-12(a)(2) of the Code of Alabama 1975, dishonesty, fraud, or gross negligence in the practice of public accounting constitute sufficient grounds for disciplinary action by the Board.

COUNT TWO

9. Paragraphs one through eight are incorporated herein by reference.

10. 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.

11. Respondent's failure to respond in writing to the Board's certified letter of September 26, 2022, constitutes a violation of Board Rule 30-X-7-.11.

12. 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.

COUNT THREE

13. Paragraphs one through twelve are incorporated herein by reference.

14. The *Rules of Professional Conduct* governing the accounting profession, specifically Rule 30-X-6-.05(1) of the Alabama State Board of Public Accountancy

Administrative Code, provides as follows:

Conduct in General. A Certified Public Accountant or Public Accountant shall conduct himself in a manner which will contribute to the honor and dignity of the State and the profession and shall not at any time commit an act or engage in any conduct discreditable to the public accounting profession.

14. Rule 30-X-7-.08 of the Alabama State Board of Public Accountancy

Administrative Code states that the phrase “conduct discreditable to the public accounting profession” shall be construed in light of the following broad recognition of responsibilities:

(a) The reliance of the public in general and the business community in particular on sound financial reporting and advice on business affairs imposes on the public accounting profession an obligation to maintain high standards of technical competence, morality and integrity. To this end all persons permitted to practice as Certified Public Accountants or Public Accountants under the laws of Alabama shall at all times maintain independence of thought and action, hold clients’ affairs in strict confidence, strive continuously to improve the practitioner’s skills, observe generally accepted accounting principles and generally accepted auditing standards, promote sound and informative financial reporting, uphold the dignity and honor of the public accounting profession, and maintain high standards of personal conduct.

15. Pursuant to Section 34-1-12(a) (11), Code of Alabama 1975, conduct discreditable to the public accounting profession constitutes sufficient grounds for disciplinary action by the Board.

16. The Respondent's refusal to return client records when requested constitutes evidence of conduct discreditable to the public accounting profession in violation of the Board of Public Accountancy Administrative Code, Rule 30-X-6-.05(1) *Rules of Professional Conduct*.

17. A violation of the Board of Public Accountancy Administrative Code, Rule 30-X-6-.05(1) *Rules of Professional Conduct*, constitutes sufficient grounds for disciplinary action by the Board as provided in Section 34-1-12(a)(4), Sections 34-1-12 through 34-1-14 and Section 41-22-12, Code of Alabama 1975.

18. The Respondent's refusal to return client records when requested constitutes evidence of conduct discreditable to the public accounting profession in violation of Section 34-1-12(a)(11) 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 that Respondent provide proof of completion of the following to the Board:

1. Return the revoked Certified Public Accountant Certificate (wall certificate) to the Board office by February 20, 2023.
2. The Board fines the Respondent two thousand dollars (\$2,000.00) per count, for a total of six thousand dollars (\$6,000.00). However, the Board also ordered that the fine may be reduced by two thousand dollars (\$2,000.00) if the documentation requested by your client is returned to them to their satisfaction. 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>. This fine is due by
February 20, 2023.

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 20th day of January 2023.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

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

ATTEST:


D. Boyd Busby, CPA
Executive Director
Signed on January 26, 2023

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50

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1-27-23

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