



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
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Mailing Address
P.O. Box 300375
Montgomery, AL 36130-0375

D. Boyd Busby, CPA
Executive Director

CERTIFIED MAIL 7020 1290 0001 5670 0268

January 27, 2023

Willis D Ratliff
Ratliff & Associates
230 Williamsburg Office Pk
Vestavia Hills AL 35216

RE: Ratliff, Willis D., CPA
Certificate No. 3294-R
Case No. 22CPE-30

Dear Mr. Ratliff:

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. 3294-R and/or permit to practice and requires the return of the revoked CPA Certificate to the Board for failing to comply with the September 26, 2022 Board Order.

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 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 February 20, 2023.

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of the [Code of Alabama 1975](#) complements Section 34-1-15 by providing monetary requirements of registrants who have been revoked and are seeking reinstatement.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:)
WILLIS D. RATLIFF, CPA) CASE NO. 22CPE-30
CERTIFICATE NO. 3294-R)
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 University of Alabama at Birmingham in Birmingham, Alabama, in the matter of the complaint against WILLIS D. RATLIFF, CPA, Certificate No. 3294-R 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. The certified mail receipt (green card) was returned to the Board by the US Postal Service.
4. 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.
5. Respondent selected the statement that he was not required to report CPE based on his status or license date. However, the respondent has elected active status and been subject to CPE Rules since becoming licensed in 1985.

6. Respondent completed zero hours of CPE.

7. Respondent's CPE for the fiscal year ended September 30, 2021, was deficient a total of 40 hours of CPE, including 8 hours of accounting and auditing CPE and 2 hours of ethics CPE.

8. Respondent failed to appear before the Board on September 26, 2022 to answer charges for failing to satisfy the requirements of CPE for the fiscal year ended September 30, 2021. At that hearing Respondent was suspended, ordered to appear before the Board at its next meeting, return to the Board office the suspended CPA certificate, ordered to pay a fine of four thousand five hundred dollars (\$4,500.00), resolve all CPE deficiencies for fiscal year ending September 30, 2021, and complete the NASBA Center for Public Trust's (CPT) Ethical Leadership Training course. As of this date Respondent has not returned the suspended CPA certificate, paid the required fine, resolved the CPE deficiencies, or completed the NASBA CPT Ethics course. (See attached September 26, 2022 order).

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:

9. Respondent's failure to comply with the Board's September 26, 2022 Board Order places the Respondent in contempt.

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 of completion within thirty (30) days of this Order: return the revoked Certified Public Accountant wall certificate.

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 27, 2023



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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Montgomery, AL 36130-0375

D. Boyd Busby, CPA
Executive Director

CERTIFIED MAIL 7020 1290 0001 5670 3689

September 30, 2022

Willis D Ratliff
Ratliff & Associates
230 Williamsburg Office Park
Vestavia Hills AL 35216

RE: Ratliff, Willis D., CPA
Certificate No. 3294-R
Case No. 22CPE-30

Dear Mr. Ratliff:

Enclosed is the Final Order by the Alabama State Board of Public Accountancy ("the Board") dated September 26, 2022. The Order SUSPENDS your CPA certificate 3294-R and/or permit to practice, fines you, and requires the return of the suspended CPA Certificate to the Board, for failing to report required continuing professional education ("CPE") for fiscal year ending September 30, 2021.

This Board action requires the following:

1. Your CPA certificate has been suspended; therefore, you must cease holding yourself out as a Certified Public Accountant and discontinue any practice of public accounting in the State of Alabama.
2. Return of the suspended 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 October 26, 2022.
3. Payment of an administrative fine of four thousand five hundred dollars (\$4,500.00) 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>.
4. Submission of current year CPE documentation for fiscal year 2022 by October 26, 2022, since it was confirmed that zero hours of CPE were earned for fiscal year 2021. The CPE used to resolve the 2021 deficiency may not be used for fiscal year 2022 compliance. Please note that you would also have to complete an additional 40 hours of CPE for the fiscal year 2022, and if you need a CPE extension to complete the additional 40 hours, you will need to contact Nicole Robinson to request such an extension.
5. 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>.
6. Appearance before the Board at its January 20, 2023 meeting at the University of Alabama at Birmingham, Collat School of Business, Room LL01, located in Birmingham, Alabama.

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:)
WILLIS D. RATLIFF, CPA) CASE NO. 22CPE-30
CERTIFICATE NO. 3294-R)
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 WILLIS D. RATLIFF, CPA, Certificate No. 3294-R, 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 selected the statement that he was not required to report CPE based on his status or license date. However, the respondent has elected active status and been subject to CPE Rules since becoming licensed in 1985.
3. Respondent completed zero hours of CPE.
4. Respondent's CPE for the fiscal year ended September 30, 2021 was deficient a total of 40 hours of CPE, including 8 hours of accounting and auditing CPE and 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 be SUSPENDED and complete the following:

1. Respondent's CPA certificate be suspended; therefore, must cease holding yourself out as a Certified Public Accountant and discontinue any practice of public accounting in the State of Alabama.
2. Respondent must make a diligent search and return the suspended CPA Certificate 3294-R to the Board office by the close of business October 26, 2022.
3. Fined four thousand five hundred dollars (\$4,500.00) 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;>
4. 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.

5. 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>.
6. Appearance before the Board at its January 20, 2023 meeting at the University of Alabama at Birmingham, Collat School of Business, Room LL01, located in Birmingham, Alabama.

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
September 30, 2022

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Willis D Ratliff

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Ratliff & Associates

Street

230 Williamsburg Office Pk

City, S

Vestavia Hills AL 35216

1-27-23

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Here