



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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D. Boyd Busby, CPA
Executive Director

CERTIFIED MAIL 7020 1290 0001 5670 0220

January 26, 2023

Charles Shane Sanders
Sanders & Associates CPA LLC
1922 Professional Cir Ste 100
Auburn AL 36830

RE: Sanders, Charles Shane, CPA
Certificate No. 7419
Sanders & Associates CPA LLC
Firm No. F2227
Case No. 23PR-2

Dear Mr. Sanders:

Enclosed is the Final Order by the Alabama State Board of Public Accountancy ("the Board") dated January 20, 2023. The Order REVOKES your Alabama CPA Certificate No. 7419 for failing to satisfy the Peer Review Program requirements of the Board.

This Board action requires that you cease holding yourself out as a Certificate Public Accountancy and discontinue any practice of public accounting in the State of Alabama as a Certified Public Accountant. The Board also requires completion of the following and provide proof of completion to the Board office:

1. The return of the revoked CPA Certificate (wall certificate) No. 7419. 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 four thousand dollars (\$4,000.00). The fine is due by February 20, 2023 and 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>.
3. Completion of the NASBA Center for Public Trust's (CPT) Ethical Leadership course with a passing score of 80 by March 6, 2023. The following link is located on the Board's website, <https://cpt.secure.nonprofitsoapbox.com/altraining>. The NASBA CPT course may not be used for CPE credit.

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of the [Code of Alabama 1975](#) complements Section 34-1-15 by providing monetary requirements of registrants who have been revoked and are seeking reinstatement.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 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:)
CHARLES SHANE SANDERS, CPA) CASE NO. 23PR-2
CERTIFICATE NO. 7419)
d/b/a SANDERS & ASSOCIATES CPA LLC)
FIRM NO. F2227)
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 CHARLES SHANE SANDERS, CPA, Certificate No. 7419, d/b/a SANDERS & ASSOCIATES CPA LLC, Firm No. F2227 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, doing business as a Certified Public Accounting firm, and was so registered at all time 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 presented at the hearing established that Respondent failed to complete the requirements of the Peer Review Program established by the Board as specifically set forth in Board rules and regulations, Sections 30-X-8.01 et seq., (Peer Review Program).

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:

5. Board Rules 30-X-8-.01, et seq., establishes the Board's Peer Review Program. The purpose of this program is "to ensure quality work, to monitor compliance with applicable accounting and auditing standards generally recognized in the profession, and to facilitate enforcement of State law and Board rules."

6. Respondent has failed to satisfy the Peer Review requirements set forth in Board Rule 30-X-8-.03(5) by failing to notify the Board that a Peer Review was completed not less than each third fiscal year and/or by failing to obtain a Peer Review by December 31 following the end of the third fiscal year since the last submission.

7. Respondent's failure to satisfy the requirements of the Peer Review Program constitutes a violation of the rules and regulations of the Board, specifically Board Rules 30-X-8-.01, et seq. (Peer Review Program), in violation of Section 34-1-12 (a)(13), Code of Alabama 1975.

8. 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, that the Respondent provide proof of completion to the Board of the following:

1. Return of the revoked Certified Public Accountant Certificate (wall certificate) by February 20, 2023.
2. The Board fines the Respondent two thousand dollars (\$2,000.00) per count, for a total of four thousand dollars (\$4,000.00) by February 20, 2023. 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>.

3. Complete the NASBA CPT course with a passing score of 80 by March 6, 2023.

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

7020 1290 0001 5670 0237

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT OF THE RETURN ADDRESS, FOLD AT DOTTED LINE

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City, State

Charles Shane Sanders

Sanders & Associates CPA LLC

1922 Professional Cir Ste 100

Auburn AL 36830

1-26-23

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