

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
www.asbpa.alabama.gov

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

D. Boyd Busby, CPA
Executive Director

CERTIFIED MAIL 7020 1290 0001 5670 0121

November 17, 2022

Larry L Raby
Attorney at Law
PO Box 4751
Montgomery AL 36103

RE: Clark, Damali Maria, CPA
Certificate No. 13351-R
Case No. 22CPE-12

Dear Mr. Raby:

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

This Board action requires that documentation is sent to the Board office verifying completion of the following:

1. Payment of an administrative fine of one thousand three hundred fifty dollars (\$1,350.00) 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:)
DAMALI MARIA CLARK, CPA) CASE NO. 22CPE-12
CERTIFICATE NO. 13351-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 November 15, 2022, at the University of Alabama in Tuscaloosa, Alabama, in the matter of the complaint against DAMALI MARIA CLARK, CPA, Certificate No. 13351-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. Respondent did attend the hearing along with her attorney, Larry Raby.
4. Documentary evidence designated as Board's Exhibits 1-6 were admitted into evidence and published to the Board.
5. Respondent reported 47.5 hours of CPE, including 41.5 hours of accounting and auditing and 2 hours of ethics CPE, on the respondent's 2021-2022 Registration; however, the documentation submitted verifies completion of 44.5 hours of CPE, including zero hours of accounting and auditing and 1.5 hours of ethics CPE.

6. Respondent reported earning 40 hours for a course, including 39.5 hours of accounting and auditing CPE and 0.5 hours of ethics CPE, but the supporting documentation verified that 36 hours were earned for the course, including zero hours of accounting and auditing and zero hours of ethics CPE. Additionally, respondent reported earning 1 hour of accounting and auditing CPE for a course but respondent was unable to provide supporting documentation to verify completion of this course.

7. Respondent's CPE for the fiscal year ended September 30, 2021 was deficient 8 hours of accounting and auditing and 0.5 hour 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 found GUILTY and must submit documentation to the Board verifying completion of the following:

1. Fined one thousand three hundred fifty dollars (\$1,350.00) 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>;

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:



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



IN THE CIRCUIT COURT OF MONTGOMERY COUNTY, ALABAMA

CLARK DAMALI MARIA,)	
Plaintiff,)	
)	
V.)	Case No.: CV-2022-901550.00
)	
ALABAMA STATE BOARD OF PUBLIC)	
ACCOUNTANCY,)	
ALABAMA ATTORNEY GENERAL,)	
Defendants.)	

ORDER

Petitioner Damali Maria Clark ("Clark") appealed her discipline by the Alabama State Board of Public Accountancy ("Board"). The Board determined that Clark failed to comply with the particular continuing professional education ("CPE") attendance requirements and/or the CPE reporting requirements, in violation of the Board's statutes and regulations. Clark alleges that the Board erred in finding she violated Alabama's criminal perjury statute.

The parties appeared in open court and agreed that the Board neither charged nor found Clark in violation of Alabama's criminal statutes relating to perjury nor false swearing.

Having found that no charge or finding of perjury nor false swearing is contained in the Board's submitted record, Petitioner's appeal is dismissed.

The Board shall place a copy of the Petitioner's appeal and this order in the disciplinary records located on its website.

DONE this 3rd day of May, 2023.

/s/ JAMES H ANDERSON
CIRCUIT JUDGE