



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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D. Boyd Busby, CPA
Executive Director

CERTIFIED MAIL 7022 0410 0002 8487 6487

July 21, 2023

James Steven Ward
Ward & Cooper LLC
2100A Southbridge Pkwy Ste 645
Birmingham AL 35209-1308

RE: Hill, Bobby Alan, CPA
Certificate No. 9469
Beck & Hill LLC
Firm No. F2210
Case No. 22-14

Dear James Ward:

Attached is an Order by the Alabama State Board of Public Accountancy ("the Board") dated July 14, 2023. The Order CENSURES Bobby Alan Hill's CPA certificate 9469 for preparing thirteen (13) compilation reports for submission to the Alabama Licensing Board for General Contractors while not being enrolled in the peer review program and inadequate compilations that reflected a lack of due professional care.

This Board action requires the proof of completion of the following to the Board:

1. Payment of fine of seven thousand five hundred dollars (\$7,500.00), agreed to in the Consent Agreement which has been received by the Board, by August 14, 2023. The payment can be paid either by cashier's check or money order and made payable to the Alabama State Board of Public Accountancy and mailed to the Board to the address shown above. However, you may pay the fine online by going to <https://appengine.egov.com/apps/al/asbpa/fines>.
2. Completion of the National Association of State Boards of Accountancy (NASBA) Center for Public Trust's (CPT) Ethical Leadership Training Program by August 14, 2023 with a passing score of 80 by going to <https://cpt.secure.nonprofitsoapbox.com/altraining>. The NASBA CPT course is not a CPE program, and as such, should not be reported as CPE.

Further, the action requires that you refrain from issuing any reports subject to Peer Review without first receiving express written approval from the Board.

If you have 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:)
BOBBY ALAN HILL, CPA) CASE NO. 22-14
CERTIFICATE NO. 9469)
BECK & HILL LLC)
FIRM NO. F2210)
RESPONDENT.)

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on July 14, 2023, in Montgomery, in the matter of the complaint against BOBBY ALAN HILL, CPA, Certificate No. 9469, d/b/a BECK & HILL LLC, Firm No. F2210, makes the following Findings of Facts and Conclusions of Law in support of this Order.

FINDINGS OF FACT

1. Respondent undertook to prepare thirteen compilation reports for client year ends between 2015 and 2021 for submission to the Alabama Licensing Board for General Contractors (ALBGC) in compliance with the ALBGC reporting requirements. Respondent subsequently prepared and submitted to the ALBGC documents comprising of compilation reports intended to be considered in compliance with the ALBGC reporting requirements.

2. The compilation engagement reviewed by the Board was inadequate in that it reflected a lack of the due professional care required of a certified public accountant required by the Alabama State Board of Public Accountancy Administrative Code and a lack of compliance with applicable technical standards promulgated by a body designated by Council

of the American Institute of Certified Public Accountants to establish such standards and principles.

3. The Respondent is not enrolled in the peer review program.

4. The Respondent submitted annual firm registration forms to the Board from 2015 to 2021 indicating that the firm did not issue any financial reports which would subject the firm to peer review.

5. The compilation engagement in question reflects a lack of due professional care based on the failure to comply with technical standards promulgated by bodies designated by Council of the American Institute of Certified Public Accountants, specifically to comply with the Statements on Standards for Accounting and Review Services (SSARS).

6. The financial statement and the accountant's report and documentation on the compilation engagement in question does not support that the accountant complied with the Statements on Standards for Accounting and Review Services AR-C Section 80, *Compilation Engagements* and AR-C §60 *General Principles for Engagements Performed in Accordance with Statements on Standards for Accounting and Review Services* in that:

- a. The accountant failed to ensure that the financial reporting framework selected by management to be applied in the preparation of the financial statements was acceptable prior to accepting the engagement (AR-C §60 *General Principles for Engagements Performed in Accordance with Statements on Standards for Accounting and Review Services* paragraph 26);
- b. The accountant's compilation report inappropriately refers to supplementary information accompanying the financial statement; however, no supplementary information was included (AR-C §80 *Compilation Engagements* paragraph 17);

- c. The accountant's compilation report failed to disclose the following (AR-C §80 *Compilation Engagements* paragraph 26):
 - i. A statement that management has elected to omit substantially all the disclosures and the statement of profit and loss and cash flows required;
 - ii. A statement that if the omitted disclosures and the statements of profit and loss and cash flows were included in the financial statements, they might influence the user's conclusions about the entity's financial position, results of operations, and cash flows; and
 - iii. A statement that, accordingly, the financial statement is not designed for those who are not informed about such matters.
- d. There is no evidence the accountant agreed upon the terms of the engagement with management or those charged with governance (AR-C §80 *Compilation Engagements* paragraphs 10-11 and 40);
- e. The accountant failed to adequately read the financial statements to consider whether it was appropriate in form and free of obvious material misstatements (AR-C §80 *Compilation Engagements* paragraph 13-14).

CONCLUSIONS OF LAW

The Board finds that the facts as established in the signed Consent Agreement, as presented at the hearing, and outlined above, constitute a violation of Sections 34-1-1, et seq., Code of Alabama 1975, as follows:

- 7. Respondent admits he is subject to the provisions of the Ala. Code (1975) §§ 34-1-1-22 and the jurisdiction of the Board.

8. Respondent stipulates that the circumstances set forth in the "Findings of Facts" constitutes a violation of one or more of the following statutes and administrative rules: Ala. Code (1975) §§ 34-1-16(13)(b) and/or Ala. Admin. Code r. 30-X-6-.03(1)(b), 30-X-6-.03(4), 30-X-8-.03(5), and 30-X-8-.04(2).
9. Respondent stipulates the circumstances set forth in the "Findings Facts" are a basis for disciplinary action by the Board.

It is therefore ORDERED, ADJUDGED and DECREED by this Board that the license, registration, certificate and/or permit to practice of the Respondent be CENSURED, that the Respondent provide proof of completion of the following to the Board:

1. Payment of fine of seven thousand five hundred dollars (\$7,500.00). The fine can be paid by going to <https://appengine.egov.com/apps/al/asbpa/fines>.
2. Completion of the National Association of State Boards of Accounting (NASBA) Center for Public Trust's (CPT) Ethical Leadership Training Program with a passing score of 80 by going to <https://cpt.secure.nonprofitsoapbox.com/altraining>. The NASBA CPT course is not a CPE program, and as such, should not be reported as CPE.

3. Respondent shall not issue any reports subject to Peer Review without receiving express written approval from the Board.

DONE this 14th day of July 2023.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:
MS. PRICE AND MESSRS. BLACKMON,
GRICE, MADISON AND SCHAFFERS

RECUSED:
MR. SMITH

ATTEST:



D. Boyd Busby, CPA

Executive Director

Signed on July 21, 2023

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE)
COMPLAINT AGAINST:)
BOBBY ALAN HILL, CPA) CASE NO. 22-14
CERTIFICATE NO. 9469)
BECK & HILL LLC)
FIRM NO. F2210)
RESPONDENT.)

CONSENT AGREEMENT

Bobby Alan Hill, an Alabama Certified Public Accountant (hereinafter referred to as “Respondent”) hereby stipulates and agrees, subject to approval by the Alabama State Board of Public Accountancy (hereinafter referred to as the “Board”), as follows:

STIPULATED FACTS

1. Respondent undertook to prepare thirteen compilation reports for client year ends between 2015 and 2021 for submission to the Alabama Licensing Board for General Contractors (ALBGC) in compliance with the ALBGC reporting requirements. Respondent subsequently prepared and submitted to the ALBGC documents comprising of compilation reports intended to be considered in compliance with the ALBGC reporting requirements.
2. The compilation engagement reviewed by the Board was inadequate in that it reflected a lack of the due professional care required of a certified public accountant required by the Alabama State Board of Public Accountancy Administrative Code and a lack of compliance with applicable technical standards promulgated by a body designated by Council of the American Institute of Certified Public Accountants to establish such standards and principles.
3. The Respondent is not enrolled in the peer review program.
4. The Respondent submitted annual firm registration forms to the Board from 2015 to 2021 indicating that the firm did not issues any financial reports which would subject the firm to peer review.

5. The compilation engagement in question reflects a lack of due professional care based on the failure to comply with technical standards promulgated by bodies designated by Council of the American Institute of Certified Public Accountants, specifically to comply with the Statements on Standards for Accounting and Review Services (SSARS).

6. The financial statement and the accountant's report and documentation on the compilation engagement in question does not support that the accountant complied with the Statements on Standards for Accounting and Review Services AR-C Section 80, *Compilation Engagements* and AR-C §60 *General Principles for Engagements Performed in Accordance with Statements on Standards for Accounting and Review Services* in that:

- a. The accountant failed to ensure that the financial reporting framework selected by management to be applied in the preparation of the financial statements was acceptable prior to accepting the engagement (AR-C §60 *General Principles for Engagements Performed in Accordance with Statements on Standards for Accounting and Review Services* paragraph 26);
- b. The accountant's compilation report inappropriately refers to supplementary information accompanying the financial statement; however, no supplementary information was included (AR-C §80 *Compilation Engagements* paragraph 17);
- c. The accountant's compilation report failed to disclose the following (AR-C §80 *Compilation Engagements* paragraph 26):
 - i. A statement that management has elected to omit substantially all the disclosures and the statement of profit and loss and cash flows required;
 - ii. A statement that if the omitted disclosures and the statements of profit and loss and cash flows were included in the financial statements, they might influence the user's conclusions about the entity's financial position, results of operations, and cash flows; and

- iii. A statement that, accordingly, the financial statement is not designed for those who are not informed about such matters.
- d. There is no evidence the accountant agreed upon the terms of the engagement with management or those charged with governance (AR-C §80 *Compilation Engagements* paragraphs 10-11 and 40);
- e. The accountant failed to adequately read the financial statements to consider whether it was appropriate in form and free of obvious material misstatements (AR-C §80 *Compilation Engagements* paragraph 13-14).

STIPULATED CONCLUSIONS OF LAW

7. Respondent admits he is subject to the provisions of the Ala. Code (1975) §§ 34-1-1-22 and the jurisdiction of the Board.

8. Respondent stipulates that the circumstances set forth in the "Stipulated Facts" constitutes a violation of one or more of the following statutes and administrative rules: Ala. Code (1975) §§ 34-1-16(13)(b) and/or Ala. Admin. Code r. 30-X-6-.03(1)(b), 30-X-6-.03(4), 30-X-8-.03(5), and 30-X-8-.04(2).

9. Respondent stipulates the circumstances set forth in the "Stipulated Facts" are a basis for disciplinary action by the Board.

STIPULATED DISPOSITION

10. Respondent shall refrain from violating the provisions of Title 34, Chapter 1, Ala. Code (1975).

11. Respondent understands this Consent Agreement and subsequent Final Order will be a public record, and this information may be placed on the Board's website and in its newsletter.

12. Respondent acknowledges that the Final Order will be considered a censure by the Board pursuant to Ala. Code (1975) § 34-1-13(b).

13. Respondent shall submit to the Board an administrative fine of \$7,500.00 (seven-thousand five hundred dollars). The fine is due within 30 days of the Board's acceptance of this agreement.

14. Respondent shall complete the Ethical Leadership Training Program provided by the National Association of State Board of Accountancy (NASBA) Center for Public Trust with a passing score of 80 and provide proof of completion within 30 days of the Board's acceptance of this agreement.

15. Respondent shall not issue any reports subject to Peer Review without receiving express written approval from the Board.

16. Respondent understands this Consent Agreement is subject to the approval of the Board and has no force and effect until a Final Order based upon it is rendered by the Board.

17. Respondent agrees to comply with the terms of this Consent Agreement and understands failure to comply with the terms of the Consent Agreement may result in additional charges or discipline.

18. Respondent understands in order to make a decision relative to approving this Consent Agreement discussions must take place between Board Members, Board Staff and Board Counsel. Respondent understands that the discussion will take place at a regularly scheduled meeting of the Board.

19. Respondent understands he has the right to seek the advice of legal counsel. Respondent also understands he has the right to a formal fact-finding hearing before the Board, to compel the testimony of witnesses, to cross-examine witnesses against him, and to obtain judicial review of the Board's decision in said formal hearing but expressly waives these rights with execution of this Consent Agreement and Final Order of the Board.

20. Respondent expressly waives all further procedural steps, and expressly waives all rights to seek judicial review or to otherwise challenge or contest the validity of the Consent Agreement, the stipulated facts, conclusions of law and imposition of administrative action contained herein, and the Final Order of the Board incorporating said Consent Agreement.

21. Respondent, for the purpose of avoiding further administrative action with respect to this Cause executes this Consent Agreement. It is agreed that presentation to and consideration of the

Consent Agreement by the Board requires certain factual information related to this matter be disclosed to the Board members. Should the Consent Agreement not be accepted by the Board, it is therefore expressly agreed that the reviewing, and consideration of this Consent Agreement, and the information provided to the Board for their review, shall not unfairly prejudice the Board and shall in no way act to disqualify any Board member from any further participation in this matter through its resolution, including, but not limited to, any contested hearing on this matter should one be necessary. Likewise, if this Consent Agreement is not accepted, the Board shall not take into consideration the contents of this Agreement as evidence of an admission and all stipulations hereinabove are thereby rescinded.

FOR THE BOARD

7-18-23
DATE

Billington M. Garrett
BILLINGTON M. GARRETT, Esq.
General Counsel

FOR THE RESPONDENT

5/25/2023
DATE

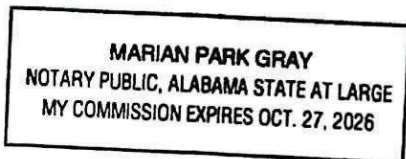
Bobby Alan Hill
BOBBY ALAN HILL

James S. Ward
JAMES S. WARD, Esq.
Attorney for the Respondent

State of Alabama

County of Jefferson

Subscribed and sworn to before me, a Notary Public on this 25th day of May, 2023.



Marian Park Gray
Notary Public
My Commission Expires: 10/27/26

BEFORE THE ALABAMA BOARD OF PUBLIC ACCOUNTANCY
MONTGOMERY COUNTY, ALABAMA

IN THE MATTER OF THE)
COMPLAINT AGAINST:)
BOBBY ALAN HILL, CPA) CASE NO. 22-14
CERTIFICATE NO. 9469)
BECK & HILL LLC)
FIRM NO. F2210)
RESPONDENT.)

AFFIDAVIT

I, Bobby Alan Hill, do hereby make this my affidavit under oath and state the following:

1. I agree to not issue any financials subject to peer review before requesting and receiving written permission from the Board as indicated in the Consent Agreement for this case.
2. I am aware that failure to abide by this agreement could result in further disciplinary action which could include recharging the allegations made in the first complaint along with new allegations.


Bobby Alan Hill
Affiant

5/25/2023
Date

State of Alabama County of Jefferson
The foregoing instrument was acknowledged before me this 25th day of May, 2023.

By Marian Park Gray, Notary Public / Printed: _____

My Commission expires: 10/27/26

