



# ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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**D. Boyd Busby, CPA**  
Executive Director

CERTIFIED MAIL 7022 0410 0002 8487 6982

October 6, 2023

DALE EDWARD FOWLER  
DALE FOWLER CPA LLC  
516 BATTLE ST E  
TALLADEGA AL 35160

RE: FOWLER, DALE EDWARD, CPA  
Certificate No. 3148  
Case No. 23CPE-8

Dear DALE EDWARD FOWLER:

Enclosed is the Final Order and signed Consent Agreement by the Alabama State Board of Public Accountancy ("the Board") dated September 19, 2023. As agreed to, the Order requires completion of the following for failing the audit of your continuing professional education ("CPE") for fiscal year ending September 30, 2022.

1. Payment of an administrative fine of nine hundred forty dollars (\$940.00) by November 6, 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>.
2. Submission of CPE documentation for resolution of all delineated CPE deficiencies for fiscal year 2022 by November 6, 2023. The CPE used to resolve the 2022 deficiency may not be used for fiscal year 2023 compliance.
3. Completion of the NASBA Center for Public Trust's (CPT) Ethical Leadership course with a passing score of 80 by November 20, 2023. 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: )  
DALE EDWARD FOWLER, CPA ) CASE NO. 23CPE-8  
CERTIFICATE NO. 3148 )  
 )  
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 19, 2023, at the University of South Alabama in Mobile, Alabama, in the matter of the complaint against DALE EDWARD FOWLER, CPA, Certificate No. 3148, 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 reported 40 hours of Continuing Professional Education (hereinafter referred to "CPE"), including 2 hours of ethics CPE, on the respondent's 2022-2023 Registration; however, the documentation submitted verifies completion of 35.6 hours of CPE, including zero hours of ethics CPE.
3. Respondent reported earning 2 hours of ethics CPE for a course; however, supporting documentation verified that the hours were accounting and auditing and not ethics. Additionally, respondent reported earning more hours for a course than were verified by the supporting documentation.
4. Respondent's CPE for the fiscal year ended September 30, 2022 was deficient a total of 4.4 hours of CPE, including 2 hours of ethics CPE.

## 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:

1. Respondent admits they are subject to the provisions of the ALA. CODE (1975) §§ 34-1-1 to 34-1-22 and the jurisdiction of the Board.
2. Respondent stipulates that their 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 stipulates that their 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 complete the following:

1. Fined nine hundred forty dollars (\$940.00) to be paid by November 6, 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>;
2. Resolution of all CPE deficiencies for fiscal year ending September 30, 2022 with current year CPE by November 6, 2023. The CPE used to resolve the 2022 deficiency may not be used for fiscal year 2023 compliance.

3. Completion of the NASBA Center for Public Trust's (CPT) Ethical Leadership Training course with a passing score of 80 by November 20, 2023. 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 19th day of September 2023.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

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

ATTEST:



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D. Boyd Busby, CPA  
Executive Director  
October 6, 2023

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE )  
COMPLAINT AGAINST: )  
DALE EDWARD FOWLER, CPA ) CASE NO. 23CPE-8  
CERTIFICATE NO. 3148 )  
RESPONDENT. )  
)

**CONSENT AGREEMENT**

DALE EDWARD FOWLER, 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 is a Certified Public Accountant in the State of Alabama and was so registered relevant to this complaint.
2. Respondent reported 40 hours of Continuing Professional Education (hereinafter referred to "CPE"), including 2 hours of ethics CPE, on the respondent's 2022-2023 Registration; however, the documentation submitted verifies completion of 35.6 hours of CPE, including zero hours of ethics CPE.
3. Respondent reported earning 2 hours of ethics CPE for a course; however, supporting documentation verified that the hours were accounting and auditing and not ethics. Additionally, respondent reported earning more hours for a course than were verified by the supporting documentation.
4. Respondent's CPE for the fiscal year ended September 30, 2022 was deficient a total of 4.4 hours of CPE, including 2 hours of ethics CPE.

### **STIPULATED CONCLUSIONS OF LAW**

5. Respondent admits he is subject to the provisions of the ALA. CODE (1975) §§ 34-1-1 – 22 and the jurisdiction of the Board.

6. Respondent stipulates that his conduct as set for in the “Stipulated 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, 30-x-5.03(c), and 30-x-5-.05(1).

7. Respondent stipulates that his 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.

### **STIPULATED DISPOSITION**

8. Respondent shall refrain from violating the provisions of Title 34, Chapter 1, ALA. CODE (1975).

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

10. Respondent shall submit to the Board an administrative fine of \$940.00 (nine hundred forty dollars). The fine is due within 30 days of the Board’s acceptance of this agreement and can be paid by either cashier’s check/money order payable to the Alabama State Board of Public Accountancy or online by using the following link, located on the Board’s website, <https://appengine.egov.com/apps/al/asbpa/fines>.

11. Respondent shall resolve all CPE deficiencies for fiscal year ending September 30, 2022, with current year CPE. CPE used to resolve the 2022 deficiency may not be used for fiscal year 2023 compliance.

12. Respondent shall complete, within 45 days of the Board's acceptance of this agreement, 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>.

13. Respondent understands this Consent Order 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.

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

15. Respondent understands in order to make a decision relative to approving this Consent Order 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.

16. 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 Order and Final Order of the Board.

17. 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 Order, the stipulated facts, conclusions of law and imposition of administrative action contained herein, and the Final Order of the Board incorporating said Consent Order.

18. Respondent, for the purpose of avoiding further administrative action with respect to this Cause executes this Consent Order. It is agreed that presentation to and consideration of the Consent Order by the Board requires certain factual information related to this matter be disclosed to the Board members. Should the Consent Order not be accepted by the Board, it is therefore expressly agreed that the reviewing, and consideration of this Consent Order, 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 Order is not accepted, the Board shall not take into consideration the contents of this Order as evidence of an admission and all stipulations hereinabove are thereby rescinded.

**FOR THE BOARD:**

9-19-23  
DATE

  
BILLINGTON M. GARRETT, Esq.  
General Counsel

FOR THE RESPONDENT:

9/8/2023  
DATE

*Dale Edward Fowler*  
DALE EDWARD FOWLER

\_\_\_\_\_, Esq.  
Attorney for the Respondent

State of Alabama

County of Talladega

Subscribed and sworn to before me, a Notary Public on this 8th day of Sept 2023 2023.



*Jessica Crowe*  
Notary Public  
My Commission Expires: 7/17/27