



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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D. Boyd Busby, CPA
Executive Director

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October 6, 2023

ANDREA WILLIAMS JAMES
FIRST SERVICE RESIDENTIAL
9 BOUGAINVILLEA CT
MIRAMAR BEACH FL 32550

RE: JAMES, ANDREA WILLIAMS, CPA
Certificate No. 9620
Case No. 23CPE-14

Dear ANDREA WILLIAMS JAMES:

Enclosed is the Final Order by the Alabama State Board of Public Accountancy ("the Board") dated September 19, 2023. The Order requires you to complete 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 eight hundred fifty dollars (\$850.00) 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:)
ANDREA WILLIAMS JAMES, CPA) CASE NO. 23CPE-14
CERTIFICATE NO. 9620)
)
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 ANDREA WILLIAMS JAMES, CPA, Certificate No. 9620, 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 8.5 hours of accounting and auditing CPE and 2 hours of ethics CPE, on the respondent's 2022-2023 Registration; however, the documentation submitted verifies completion of 36.5 hours of CPE, including 7 hours of accounting and auditing CPE and zero hours of ethics CPE.
3. Respondent reported earning 3.5 hours of CPE for 3 courses, including 1.5 hours of accounting and auditing CPE and 2 hours of ethics CPE, but the supporting documentation for these courses verified that zero hours were earned.

4. Respondent's CPE for the fiscal year ended September 30, 2022 was deficient a total of 3.5 hours of CPE, including 1 hour of accounting and auditing CPE and 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 eight hundred fifty dollars (\$850.00) 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:



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