



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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D. Boyd Busby, CPA
Executive Director

CERTIFIED MAIL 7022 0410 0002 8487 7446

November 28, 2023

Michelle W Hallmark
Hallmark Accounting PC
PO Box 309
Hayden AL 35079

RE: Hallmark, Michelle W., CPA
Certificate No. 9195
Hallmark Accounting PC
Firm No. F1993
Case No. 23-9

Dear Michelle Hallmark:

Enclosed is the Final Order and signed Consent Agreement by the Alabama State Board of Public Accountancy ("the Board") dated November 7, 2023. As agreed to, the Order requires completion of the following for disclosing confidential client information to another client.

1. Payment of an administrative fine of one thousand dollars (\$1,000.00) by December 27, 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. Completion of the NASBA Center for Public Trust's (CPT) Ethical Leadership course with a passing score of 80 by December 27, 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:)	
MICHELLE W. HALLMARK, CPA)	CASE NO. 23-9
CERTIFICATE NO. 9195)	
HALLMARK ACCOUNTING PC)	
FIRM NO. F1993)	
)	
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 7, 2023, at The University of Alabama in Tuscaloosa, Alabama, in the matter of the complaint against MICHELLE W. HALLMARK, CPA, Certificate No. 9195, d/b/a HALLMARK ACCOUNTING PC, Firm No. F1993, 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. On March 22, 2023, the Board received a complaint that the Respondent returned other individuals tax returns to the Complainant.
3. On April 21, 2023, the Board received Hallmark’s response to the complaint. The Respondent admitted that she had inadvertently given tax documentation from two other clients (Client 1 and Client 2) to the Complainant.
4. The Respondent stated that she had contacted and informed both Client 1 and Client 2 of her error, explaining that their social security numbers and other personal information had been printed on the tax returns.
5. The Respondent stated that she offered both clients identity protection and credit monitoring and that both clients declined the offer.

6. On April 21, 2023, the Board Executive Director contacted Client 1 by phone to verify the statements made by Hallmark. Client 1 replied that Hallmark did not contact him. Client 1 stated he discovered the disclosure of his confidential information from a relative unrelated to his tax return.

7. On July 27, 2023, the Board received an email from Client 1 stating that the Respondent did not contact him and did not offer identity protection or credit monitoring.

8. On August 1, 2023, the Board staff contacted Client 2 to verify Hallmark's statements to the Board. Client 2 replied that Hallmark did not contact her.

9. On August 1, 2023, the Board received an email from Client 2 stating that the Respondent did not contact her and did not offer identity protection or credit monitoring.

10. On October 5, 2023, the Respondent provided the Board documentation that she offered Client 1 and Client 2 Experian IdentityWorks that covers identity and credit protection for 12 months.

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:

11. 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) §§ 34-1-12(a)(11) and/or Ala. Admin. Code r. 30-X-6-.04(1), 30-X-6-.05(1), and 30-X-7-.08.

12. Respondent stipulates that their failure to fully comply 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:

13. Fined one thousand dollars (\$1,000.00) to be paid by December 27, 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>;
14. Completion of the NASBA Center for Public Trust's (CPT) Ethical Leadership Training course with a passing score of 80 by December 27, 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 7th day of November 2023.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

MMES. PRINCE and SHEPPARD-HARRIS AND
MESSRS. ETHEREDGE, KINTZ, SCHAFFERS,
SKINNER, AND SMITH

ATTEST:



D. Boyd Busby, CPA
Executive Director
November 28, 2023

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF)
THE COMPLAINT AGAINST:)
MICHELLE W. HALLMARK, CPA) CASE NO. 23-9
CERTIFICATE NO. 9195)
HALLMARK ACCOUNTING PC)
FIRM NO. F1993)
RESPONDENT.)

CONSENT AGREEMENT

Michelle W. Hallmark, 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 Michelle W. Hallmark is a Certified Public Accountant in the State of Alabama.
2. On March 22, 2023, the Board received a complaint that the Respondent returned other individuals tax returns to the Complainant.
3. On April 21, 2023, the Board received Hallmark's response to the complaint. The Respondent admitted that she had inadvertently given tax documentation from two other clients (Client 1 and Client 2) to the Complainant.
4. The Respondent stated that she had contacted and informed both Client 1 and Client 2 of her error, explaining that their social security numbers and other personal information had been printed on the tax returns.
5. The Respondent stated that she offered both clients identity protection and credit monitoring and that both clients declined the offer.

6. On April 21, 2023, the Board Executive Director contacted Client 1 by phone to verify the statements made by Hallmark. Client 1 replied that Hallmark did not contact him. Client 1 stated he discovered the disclosure of his confidential information from a relative unrelated to his tax return.

7. On July 27, 2023, the Board received an email from Client 1 stating that the Respondent did not contact him and did not offer identity protection or credit monitoring.

8. On August 1, 2023, the Board staff contacted Client 2 to verify Hallmark's statements to the Board. Client 2 replied that Hallmark did not contact her.

9. On August 1, 2023, the Board received an email from Client 2 stating that the Respondent did not contact her and did not offer identity protection or credit monitoring.

10. On October 5, 2023, the Respondent provided the Board documentation that she offered Client 1 and Client 2 Experian IdentityWorks that covers identity and credit protection for 12 months.

STIPULATED CONCLUSIONS OF LAW

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

11. 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) §§ 34-1-12(a)(11) and/or Ala. Admin. Code r. 30-X-6-.04(1), 30-X-6-.05(1), and 30-X-7-.08.

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

STIPULATED DISPOSITION

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

14. 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.

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

16. Respondent shall submit to the Board an administrative fine of \$1,000 (one-thousand dollars). The fine is due within 30 days of the Board's acceptance of this agreement.

17. 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.

18. 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.

19. 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.

20. 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.

21. Respondent understands she has the right to seek the advice of legal counsel. Respondent also understands she 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.

22. 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.

23. 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:

11/17/23
DATE

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

FOR THE RESPONDENT:

DATE

Michelle W. Hallmark
MICHELLE W. HALLMARK

, Esq.
Attorney for the Respondent

State of Alabama

County of Blount

Subscribed and sworn to before me, a Notary Public on this 31st day of October, 2023.



Anna White
Notary Public

My Commission Expires: 8/12/2025