



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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D. Boyd Busby, CPA
Executive Director

CERTIFIED MAIL 7020 1290 0001 5670 0800

February 8, 2024

Robert Patrick Byrd
1125 Aurora Cir
Birmingham AL 35215

RE: Byrd, Robert Patrick
Certificate No. 9579
Case No. 23-14

Dear Robert Byrd:

Attached is an Order by the Alabama State Board of Public Accountancy ("the Board") dated January 23, 2024. The Order CENSURES your CPA certificate 9579 for preparing three (3) compilation reports for clients for submission to the Alabama Licensing Board of General Contractors while not being a registered CPA firm and not enrolling in the peer review program.

This Board action, agreed to in the signed Consent Agreement included, requires that you send documentation to the Board office verifying completion of the following:

1. Payment of an administrative fine of three thousand dollars (\$3,000.00) by March 8, 2024. 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 March 8, 2024. The following link is located on the Board's website,
<https://cpt.secure.nonprofitsoapbox.com/altraining>. The NASBA CPT course may not be used for CPE credit.

Further, this action also 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:)
ROBERT PATRICK BYRD, CPA) CASE NO. 23-14
CERTIFICATE NO. 9579)
RESPONDENT.)

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on January 23, 2024, at Troy University in Troy, Alabama, in the matter of the complaint against ROBERT PATRICK BYRD, CPA, Certificate No. 9579 makes the following Findings of Facts and Conclusions of Law in support of this Order.

FINDINGS OF FACT

1. Respondent, Robert Patrick Byrd, is Certified Public Accountant in the State of Alabama and was so always registered relevant to this complaint.
2. Respondent undertook to prepare three compilation reports for clients with year ends between 2020 and 2022 for submission to the Alabama Licensing Board for General Contractors (ALBGC) in compliance with the ALBGC reporting requirements. Respondent subsequently prepared for submission to the ALBGC documents comprising of compilation reports intended to be considered in compliance with the ALBGC reporting requirements.
3. The compilation engagements reviewed by the Board were inadequate in that they failed to comply 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.
4. The Respondent is not enrolled in the peer review program.

5. The Respondent had not registered his firm with the Board during the time the financial statements were issued.

6. The accountant's reports on the compilation engagements in question do not support that the accountant complied with the Statements on Standards for Accounting and Review Services, AR-C §80, *Compilation Engagements* in that these reports:

a. Failed to include wording required by the Statements on Standards for Accounting and Review Services (AR-C §80 *Compilation Engagements*, paragraph 17);

b. Failed to indicate the degree of responsibility, if any, the accountant was taking with respect to supplementary information included with the financial statements (AR-C §80 *Compilation Engagements*, paragraphs 34-36); and

c. Failed to make required disclosures relating to the omission of substantially all disclosures required by generally accepted accounting principles (AR-C §80 *Compilation Engagements*, paragraph 27).

7. The documentation on one of the compilation engagements in question was reviewed by the Board. The engagement letter included in that documentation does not support that the accountant complied with the Statements on Standards for Accounting and Review Services AR-C Section 80, *Compilation Engagements*, paragraphs 8 - 9 in that the engagement letter did not:

a. *Include the agreement of management that it acknowledges and understands its responsibility to include the accountant's compilation report in any document containing financial statements that indicates that the entity's accountant has performed a compilation engagement on such financial statements unless a different understanding is*

reached.

b. *Address the expected form and content of the accountant's compilation report or state that there may be circumstances in which the report may differ from its expected form and content; and*

c. *Include an agreement that the financial statements would omit substantially all disclosures.*

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:

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

9. Respondent stipulates that his conduct as set for in the "Findings of Fact" constitutes a violation of the following statute: §§ 34-1-16(13)(b), 34-1-10 and/or Ala. Admin. Code r. 30-X-6-.03(4), 30-X-8-.03, and 30-X-8-.04(2).

10. Respondent stipulates the circumstances set forth in the "Findings of Fact" 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 complete the following and provide proof of completion by March 8, 2024:

1. The Board fines the Respondent three thousand dollars (\$3,000.00). 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. The 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. 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>.
3. The Respondent shall not issue any reports subject to Peer Review without receiving express written approval from the Board.

DONE this 23rd day of January 2024.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

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

ABSENT:

MR. SCHAFFERS

ATTEST:



D. Boyd Busby, CPA

Executive Director

Signed on February 8, 2024

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE)
COMPLAINT AGAINST:)
ROBERT PATRICK BYRD, CPA) CASE NO. 23-14
CERTIFICATE NO. 9579)
RESPONDENT.)

CONSENT AGREEMENT

Robert Patrick Byrd, 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 three compilation reports for clients with year ends between 2020 and 2022 for submission to the Alabama Licensing Board for General Contractors (ALBGC) in compliance with the ALBGC reporting requirements. Respondent subsequently prepared for submission to the ALBGC documents comprising of compilation reports intended to be considered in compliance with the ALBGC reporting requirements.
2. The compilation engagements reviewed by the Board were inadequate in that they failed to comply 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 had not registered his firm with the Board during the time the financial statements were issued.
5. The accountant's reports on the compilation engagements in question do not

support that the accountant complied with the Statements on Standards for Accounting and Review Services, AR-C §80, *Compilation Engagements* in that these reports:

a. Failed to include wording required by the Statements on Standards for Accounting and Review Services (AR-C §80 *Compilation Engagements*, paragraph 17);

b. Failed to indicate the degree of responsibility, if any, the accountant was taking with respect to supplementary information included with the financial statements (AR-C §80 *Compilation Engagements*, paragraphs 34-36); and

c. Failed to make required disclosures relating to the omission of substantially all disclosures required by generally accepted accounting principles (AR-C §80 *Compilation Engagements*, paragraph 27).

6. The documentation on one of the compilation engagements in question was reviewed by the Board. The engagement letter included in that documentation does not support that the accountant complied with the Statements on Standards for Accounting and Review Services AR-C Section 80, *Compilation Engagements*, paragraphs 8 - 9 in that the engagement letter did not:

a. *Include the agreement of management that it acknowledges and understands its responsibility to include the accountant's compilation report in any document containing financial statements that indicates that the entity's accountant has performed a compilation engagement on such financial statements unless a different understanding is reached.*

b. *Address the expected form and content of the accountant's compilation report or state that there may be circumstances in which the report may differ from its expected*

form and content; and

c. *Include an agreement that the financial statements would omit substantially all disclosures.*

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), 34-1-10 and/or Ala. Admin. Code r. 30-X-6-.03(4), 30-X-8-.03, 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 \$3,000.00 (three thousand 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

1/30/24
DATE

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

FOR THE RESPONDENT

12/28/23
DATE

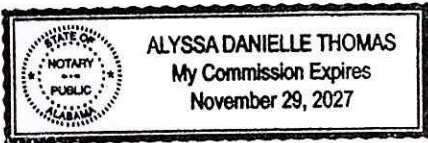
Robert P. Byrd
ROBERT PATRICK BYRD

, Esq.
Attorney for the Respondent

State of Alabama

County of Jefferson

Subscribed and sworn to before me, a Notary Public on this 28th day of December, 2023.



Alyssa Danielle Thomas
Notary Public

My Commission Expires: 11/29/2027