



# ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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

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February 8, 2024

MARGARET DIANNE JONES  
MCDOWELL KNIGHT ROEDDER & SLEDGE LLC  
148 MOUNT PLEASANT BLVD  
FAIRHOPE AL 36532

RE: JONES, MARGARET DIANNE, CPA  
Certificate No. 13892-R  
Case No. 23CPE-15

Dear MARGARET DIANNE JONES:

Enclosed is the Final Order by the Alabama State Board of Public Accountancy ("the Board") dated January 23, 2024. 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 one thousand two hundred fifty dollars (\$1,250.00) 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. Submission of CPE documentation for resolution of all delineated CPE deficiencies for fiscal year 2022 by March 8, 2024. The CPE used to resolve the 2022 deficiency may not be used for fiscal year 2023 or 2024 compliance.
3. Completion of the NASBA Center for Public Trust's (CPT) Ethical Leadership course with a passing score of 80 by March 8, 2024. 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: )  
MARGARET DIANNE JONES, CPA ) CASE NO. 23CPE-15  
CERTIFICATE NO. 13892-R )  
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 MARGARET DIANNE JONES, CPA, Certificate No. 13892-R, 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 40.5 hours of Continuing Professional Education (hereinafter referred to "CPE") on the respondent's 2022-2023 Registration; however, the documentation submitted verifies completion of 32.5 hours of CPE.
3. Respondent reported earning 8 hours of CPE carried forward from previous year; however, there is no provision for carryover CPE.
4. Respondent's CPE for the fiscal year ended September 30, 2022 was deficient a total of 7.5 hours of CPE.

## CONCLUSIONS OF LAW

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

1. Respondent is subject to the provisions of the ALA. CODE (1975) §§ 34-1-1 to 34-1-22 and the jurisdiction of the Board.
2. Respondent's 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's 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 one thousand two hundred fifty dollars (\$1250.00) to be paid 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. Resolution of all CPE deficiencies for fiscal year ending September 30, 2022 with current year CPE by March 8, 2024. The CPE used to resolve the 2022 deficiency may not be used for fiscal year 2023 or 2024 compliance.

3. Completion of the NASBA Center for Public Trust's (CPT) Ethical Leadership Training course with a passing score of 80 by March 8, 2024. 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 23<sup>rd</sup> day of January 2024.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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

RECUSED:  
MR. SKINNER

ABSENT:  
MR. SCHAFFERS

ATTEST:



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D. Boyd Busby, CPA  
Executive Director  
February 8, 2024