



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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D. Boyd Busby, CPA
Executive Director

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February 8, 2024

Davis V McCrory
203 Lake Ridge Dr
Fairhope AL 36532

RE: McCrory, Davis V., CPA
Certificate No. 3924
Case No. 23CPE-40

Dear Davis McCrory:

Enclosed is the Final Order by the Alabama State Board of Public Accountancy ("the Board") dated January 23, 2024, for failing to respond to the audit of your continuing professional education ("CPE") for fiscal year ending September 30, 2022.

This Board action requires that you send documentation to the Board office verifying completion of the following:

1. Payment of an administrative fine of four thousand five hundred dollars (\$4,500.00) 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 fiscal year 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 24, 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.

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:)
DAVIS V MCCRORY, CPA) CASE NO. 23CPE-40
CERTIFICATE NO. 3924)
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 DAVIS V MCCRORY, CPA, Certificate No. 3924, 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 was provided notice of the hearing by certified mail, return receipt requested, and regular first-class mail to the most recent address on file with the Board.
3. Respondent did not attend the hearing. The hearing was conducted in Respondent's absence, as provided in Section 34-1-14(c) and Section 41-22-12(d), Code of Alabama 1975.
4. Documentary evidence designated as Board's Exhibits 1-5.1 were admitted into evidence and published to the Board.
5. Documentary evidence presented at the hearing established that the Respondent has failed to satisfy the requirements of continuing professional education for the fiscal year ended September 30, 2022, as of the date of the hearing in this matter.

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. The acts of the Respondent constitute a violation of Section 34-1-1, et seq., Code of Alabama 1975, and of the rules and regulations of the Board, specifically, Board Rule 30-X-5-.01, et seq. (Continuing Professional Education), in violation of Section 34-1-12, Code of Alabama 1975.
2. The acts of the Respondent constitute the failure to satisfy the requirements of continuing professional education, in violation of Sections 34-1-11(c) and 34-1-12(a)(12), Code of Alabama 1975.
3. The acts of the Respondent constitute a violation of the rules of professional conduct established by the Board, specifically, Board Rules 30-X-6-.01, et seq. (Rules of Professional Conduct), in violation of Section 34-1-12(a)(4), Code of Alabama 1975.

It is therefore ORDERED, ADJUDGED and DECREED by this Board that the Respondent be found GUILTY and must submit documentation to the Board verifying completion of the following:

1. Fined four thousand five hundred dollars (\$4,500.00) 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 24, 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.

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
February 8, 2024