



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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D. Boyd Busby, CPA
Executive Director

CERTIFIED MAIL 7020 1290 0001 5670 0817

February 8, 2024

Richard Ellis Hayden
13360 Coursey Blvd Ste A
Baton Rouge LA 70816

RE: Hayden, Richard Ellis, CPA
Certificate No. 8458-R
Case No. 23-19

Dear Richard Hayden:

Attached is an Order by the Alabama State Board of Public Accountancy ("the Board") dated January 23, 2024. The Order REVOKES your Alabama CPA Certificate No. 8458-R and/or permit to practice for violating Rules of Professional Conduct for termination of AICPA membership due to failing to cooperate with ethics charging authority in its investigation of professional conduct by not responding to interrogatories and request for documents; and for failing to respond to Board inquiries.

This Board action requires that you cease holding yourself out as a Certified Public Accountant and discontinue any practice of public accounting in the State of Alabama as a Certified Public Accountant. The Board Order also requires you provide proof of completion of the following to the Board:

- 1) Return of the revoked CPA Certificate (wall certificate). We respectfully request that you make a diligent search for the CPA Certificate and return it to the Board office by March 8, 2024.
- 2) Payment of fine of one thousand dollars (\$1,000.00) per count, for a total of two thousand dollars (\$2,000.00) 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>.

Section 34-1-15 of the [Code of Alabama 1975](#) does provide for reinstatement of the CPA Certificate. This section states that upon application to the Board in writing after hearing, pursuant to notice, the Board may reinstate the revoked CPA Certificate. If you would like to be considered for reinstatement, please email Teresa Taylor at teresa.taylor@asbpa.alabama.gov with your request for reinstatement. An informational email will be sent back that details the required information that must be submitted to be placed on the agenda for the next Board meeting. The Board will not consider reinstatement requests until all fines and penalties have been paid and the completion of the NASBA Center for the Public Trust (CPT) Ethical Leadership Training course.

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:)	
RICHARD ELLIS HAYDEN, CPA)	CASE NO. 23-19
CERTIFICATE NO. 8458-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 RICHARD ELLIS HAYDEN, CPA, Certificate No. 8458-R makes the following Findings of Facts and Conclusions of Law in support of this Order.

FINDINGS OF FACT

1. Respondent, Richard Ellis Hayden, is a Retired Certified Public Accountant in the State of Alabama and was so always registered relevant to this complaint.
2. The Respondents' AICPA membership was terminated effective December 16, 2022, as a result of a decision of a hearing panel of the Joint Trial Board. Mr. Hayden was found guilty of violating AICPA bylaw 7.4.6 in that he failed to cooperate with the ethics charging authority in its investigation of his professional conduct by not responding to interrogatories and the request for documents.
3. The Respondent has not responded to Board inquiries.

CONCLUSIONS OF LAW

COUNT ONE

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

4. Paragraphs one through three are incorporated herein by reference.

5. Pursuant to Section 34-1-12(a)(2) of the Code of Alabama 1975, dishonesty, fraud, or gross negligence in the practice of public accounting constitute sufficient grounds for disciplinary action by the Board.

COUNT TWO

6. Paragraphs one through five are incorporated herein by reference.

7. Rule 30-X-7-.11 of the Alabama State Board of Public Accountancy

Administrative Code provide as follows:

A licensee shall respond in writing to any communication from the Board requesting a response within thirty (30) days of the mailing of such communication by registered or certified mail, to the last address furnished to the Board by the licensee.

8. Respondent's failure to respond in writing to the Board's certified letters of July 25, 2023 and September 28, 2023 and the Board's email on September 11, 2023 constitutes a violation of Board Rule 30-X-7-.11.

9. Pursuant to Section 34-1-12(a)(14) of the Code of Alabama 1975, violation of any rules promulgated by the Board constitutes cause 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 REVOKED, and that Respondent provide proof of completion of the following to the Board:

1. Return the revoked Certified Public Accountant Certificate (wall certificate) to the Board office by March 8, 2024.

2. The Board fines the Respondent one thousand dollars (\$1,000.00) per count, for a total of two thousand dollars (\$2,000.00). 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>. This fine is due by March 8, 2024.

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