

BEFORE THE ALABAMA BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF)
CLARLES ALEXANDER, CPA) CERTIFICATE NO. 2865
)

Comes now the hearing officer appointed by the Alabama Board of Public Accountancy (the Board) and makes the following Findings of Fact and Conclusions of Law in the above-styled matter.

Findings of Fact

1. The hearing officer finds that the records of the Board indicate that Charles Alexander, Certificate No. 2865, is not in the active practice of public accountancy in Alabama.

2. The hearing officer finds that as of December 31, 1989, Charles Alexander, Certificate No. 2865, failed to pay the twenty-five dollar (\$25.00) annual registration fee for the registration year ending September 30, 1989.

Conclusions of Law

1. The hearing officer concludes as a matter of law that Charles Alexander's, Certificate No. 2865, failure to pay his registration fee is in violation of §34-1-12, Code of Alabama 1975 (as amended in 1989) and Regulation 30-X-3-.07, of the Board's Rules and Regulations. Accordingly, the Board has the authority to discipline him/her pursuant to the provisions of §34-1-12, Code of Alabama 1975.

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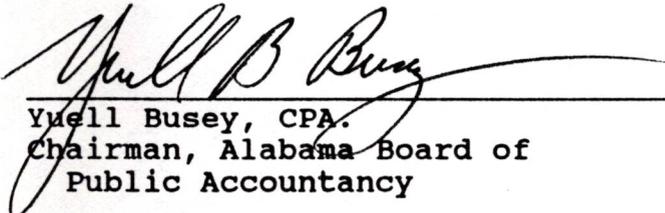
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CERTIFICATE NO. 2865

ORDER

Comes now the Alabama Board of Public Accountancy (the Board) and hereby revokes the certificate of Charles Alexander, Certificate No. 2865. The Board, after having reviewed the evidence, adopts as grounds for this order the recommended Findings of Facts and Conclusions of Law made by the hearing officer appointed by the Board in this matter. The Findings of Fact and Conclusions of Law are attached hereto and made a part of this Order.

DONE, this 10th day of August, 1990, by majority vote of the Board.


Yuell Busey, CPA.
Chairman, Alabama Board of
Public Accountancy