



# ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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Montgomery, AL 36130-0375

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

CERTIFIED MAIL 7022 0410 0002 8487 3028

September 27, 2024

Leigh Ann Beck Roberts  
Shoals Accounting Services  
445 Howell Heflin Ln  
Tuscumbia AL 35674

RE: Roberts, Leigh Ann Beck, CPA  
Certificate No. 6154  
Shoals Accounting Services  
Firm No. F1759  
Case No. 24-11

Dear Leigh Ann Roberts:

Attached is an Order by the Alabama State Board of Public Accountancy ("the Board") dated September 17, 2024. The Order CENSURES your Alabama CPA Certificate No. 6154 and/or permit to practice for undergoing multiple review reports from 2018 to 2023, for submission to the Alabama Licensing Board of General Contractor (ALBGC) in compliance with the ALBGC reporting requirements; Failed to be enrolled in the peer review program; and claimed "No report issued" when renewing the firm's registration from 2018 to 2023.

This Board action requires the following action items be completed within 30 days, unless otherwise stated, and provide proof of such be sent to the Board office:

- 1) Payment of fine of one thousand seven hundred fifty dollars (\$1,750.00). 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) Completion of the National Association of State Boards of Accountancy (NASBA) Center for Public Trust's (CPT) Ethical Leadership Training Program with a passing score of 80 by going to <https://cpt.secure.nonprofitsoapbox.com/altraining>. The NASBA CPT course is not a CPE program, and as such, should not be reported as CPE.

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: )  
LEIGH ANN BECK ROBERTS, CPA ) CASE NO. 24-11  
CERTIFICATE NO. 6154 )  
SHOALS ACCOUNTING SERVICES )  
FIRM NO. F1759 )  
RESPONDENT. )

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on September 17, 2024, at Auburn University in Auburn, Alabama, in the matter of the complaint against LEIGH ANN BECK ROBERTS, CPA, Certificate No. 6154, d/b/a SHOALS ACCOUNTING SERVICES, Firm No. F1759 makes the following Findings of Facts and Conclusions of Law in support of this Order.

FINDINGS OF FACTS

1. Respondent, Leigh Ann Beck Roberts, is a Certified Public Accountant in the State of Alabama.
2. The Firm, Shoals Accounting Services, is a registered Certified Public Accounting firm in the State of Alabama.
3. Respondent undertook to prepare seven review reports, from 2018 to 2023, for submission to the Alabama Licensing Board for General Contractors (ALBGC) in compliance with the ALBGC reporting requirements. Respondent subsequently prepared and submitted to the ALBGC documents comprising review reports intended to be considered in compliance with the ALBGC reporting requirements.

4. The Respondent is not enrolled in the peer review program.

5. The Respondent failed to notify the Board that the firm issued review reports from 2018 through 2023. On the annual firm registrations for each of these years, the Respondent marked "No Reports Issued".

#### CONCLUSIONS OF LAW

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

1. Respondent stipulates that the circumstances set forth in the "Finding of Facts" constitutes a violation of administrative rule: Ala. Admin. Code r. 30-X-6-.03(1)(b), 30-X-6-.03(2) and 30-X-6-.03(3).

2. Respondent stipulates the circumstances set forth in the "Findings of Facts" 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, and that the following action items be completed within 30 days, unless otherwise stated, and Respondent provide proof of such be sent to the Board office:

1. Payment of fine of one thousand seven hundred fifty dollars (\$1,750.00). The fine can be paid by going to <https://appengine.egov.com/apps/al/asbpa/fines>.
2. Completion of the National Association of State Boards of Accountancy (NASBA) Center for Public Trust (CPT) course with a passing score of 80 by going to

<https://cpt.secure.nonprofitsoapbox.com/altraining>. The NASBA CPT course is not a CPE program, and as such, should not be reported as CPE.

DONE this 17<sup>th</sup> day of September 2024.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

MS. SHEPPARD-HARRIS  
and  
MESSRS. ETHEREDGE, KINTZ, SCHAFFERS,  
SKINNER, and SMITH

ABSENT:

MS. PRINCE

ATTEST:



\_\_\_\_\_  
D. Boyd Busby, CPA  
Executive Director  
September 27, 2024

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE )  
COMPLAINT AGAINST: )  
LEIGH ANN BECK ROBERTS, CPA ) CASE NO. 24-11  
CERTIFICATE NO. 6154 )  
SHOALS ACCOUNTING SERVICES )  
FIRM NO. F1759 )  
RESPONDENT. )

**CONSENT AGREEMENT**

Leigh Ann Beck Roberts, 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 seven review reports, from 2018 to 2023, for submission to the Alabama Licensing Board for General Contractors (ALBGC) in compliance with the ALBGC reporting requirements. Respondent subsequently prepared and submitted to the ALBGC documents comprising review reports intended to be considered in compliance with the ALBGC reporting requirements.
2. The Respondent is not enrolled in the peer review program.
3. The Respondent failed to notify the Board that the firm issued review reports from 2018 through 2023. On the annual firm registrations for each of these years, the Respondent marked "No Reports Issued".

**STIPULATED CONCLUSIONS OF LAW**

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

5. 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) §§ 34-1-12(A)(13) and/or Ala. Admin. Code r. 30-X-8-.04(2).

6. Respondent stipulates the circumstances set forth in the "Stipulated Facts" are a basis for disciplinary action by the Board.

#### **STIPULATED DISPOSITION**

7. Respondent shall refrain from violating the provisions of Title 34, Chapter 1, Ala. Code (1975).

8. 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.

9. Respondent acknowledges that the Final Order will be considered a censure by the Board pursuant to Ala. Code (1975) § 34-1-13(b).

10. Respondent shall submit to the Board an administrative fine of \$1,750.00 (one thousand seven hundred and fifty dollars). The fine is due within 30 days of the Board's acceptance of this agreement.

11. 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.

12. 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.

13. 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.

14. 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.

15. Respondent understands she has the right to seek the advice of legal counsel. Respondent also understands she has the right to a formal fact-finding hearing before the Board, to compel the testimony of witnesses, to cross-examine witnesses against her, 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.

16. 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.

17. 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:**

9-17-24  
DATE

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

**FOR THE RESPONDENT:**

9-5-24  
DATE

*Leigh Ann Beck Roberts*  
LEIGH ANN BECK ROBERTS

\_\_\_\_\_  
, Esq.  
Attorney for the Respondent

State of Alabama

County of Colbert

Subscribed and sworn to before me, a Notary Public on this 5<sup>th</sup> day of September, 2024.



*Ethan Corbett*  
Notary Public

My Commission Expires: \_\_\_\_\_ My Commission Expires 6/18/2025