



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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Montgomery, AL 36104-3807

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Montgomery, AL 36130-0375

D. Boyd Busby, CPA
Executive Director

CERTIFIED MAIL 7022 0410 0002 8487 3011

September 27, 2024

Jeffery B Williams
CPA Professionals Inc
PO Box 680042
Fort Payne AL 35968

RE: Williams, Jeffery B., CPA
Certificate No. 4071
CPA Professionals Inc
Firm No. F1614
Case No. 24-9

Dear Mr. Williams:

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. 4071 and/or permit to practice for failing to return to client full access of their QuickBooks Online account and remove yourself as Administrator after multiple requests. Eventually full access was returned to client.

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 two thousand five hundred dollars (\$2,500.00). 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:)
JEFFERY B. WILLIAMS, CPA)
CERTIFICATE NO. 4071) CASE NO. 24-9
CPA PROFESSIONALS INC)
FIRM NO. F1614)
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 JEFFERY B. WILLIAMS, CPA, Certificate No. 4071, d/b/a CPA PROFESSIONALS, Firm No. F1614, makes the following Findings of Facts and Conclusions of Law in support of this Order.

FINDINGS OF FACTS

1. Respondent, Jeffrey B. Williams, is a Certified Public Accountant in the State of Alabama.
2. The Firm, CPA Professionals, Inc., is a registered Certified Public Accounting firm in the State of Alabama.
3. On March 25, 2024, a complaint was filed against the Respondent claiming that after multiple requests the Respondent did not provide full access to the QuickBooks Online (QBO) file that was owned and paid for by the Complainant. The Respondent did respond on April 23, 2024, stating that "after client failed to pay the agreed-upon fees, I turned some functions of the accounting software to read-only hoping to motivate payment to the firm." The

Complainant has requested that the Respondent remove themselves as Administrator from the QBO file.

4. On July 5, 2024, the Respondent removed himself as administrator of the QBO file and this was verified with the Respondent.

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 two thousand five hundred dollars (\$2,500.00). 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 17th 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:)
JEFFREY B. WILLAIMS, CPA)
CERTIFICATE NO. 4071) CASE NO. 24-9
CPA PROFESSIONALS INC)
FIRM NO. F1614)
RESPONDENT.)

CONSENT AGREEMENT

Jeffrey B. Williams, 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. On March 25, 2024, a complaint was filed against the Respondent claiming that after multiple requests the Respondent did not provide full access to the QuickBooks Online (QBO) file that was owned and paid for by the Complainant. The Respondent did respond on April 23, 2024, stating that "after client failed to pay the agreed-upon fees, I turned some functions of the accounting software to read-only hoping to motivate payment to the firm." The Complainant has requested that the Respondent remove themselves as Administrator from the QBO file.
2. On July 5, 2024, the Respondent removed himself as administrator of the QBO file and this was verified with the Respondent.

STIPULATED CONCLUSIONS OF LAW

3. Respondent admits he is subject to the provisions of the Ala. Code (1975) §§ 34-1-1-22 and the jurisdiction of the Board.
4. 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) §§ 34-1-21(b)(1) and/or Ala. Admin. Code r. 30-X-6-.05(1), and 30-X-7-.08.

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

STIPULATED DISPOSITION

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

7. 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.

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

9. Respondent shall submit to the Board an administrative fine of \$2,500.00 (two-thousand five hundred dollars). The fine is due within 30 days of the Board's acceptance of this agreement.

10. 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.

11. 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.

12. 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.

13. 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.

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

15. 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.

16. 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


DATE

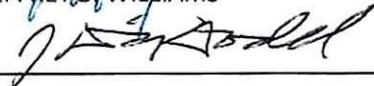


BILLINGTON M. GARRETT, Esq.
General Counsel

FOR THE RESPONDENT

September 9, 2024
DATE



JEFFREY B. WILLIAMS


J. DAVID DODD, Esq.
Attorney for the Respondent

State of Alabama

County of DeKalb

Subscribed and sworn to before me, a Notary Public on this 9th day of Sept., 2024.

Holly M. Davis
Notary Public

My Commission Expires: 8.31.27

