



# ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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Mailing Address  
P.O. Box 300375  
Montgomery, AL 36130-0375

D. Boyd Busby, CPA  
Executive Director

CERTIFIED MAIL 7022 0410 0002 8487 2892

September 27, 2024

BRADFORD LARRY CARMACK  
PHENIX FOUNDRY  
1302 MELANIE LN  
PHENIX CITY AL 36867

RE: CARMACK, BRADFORD LARRY, CPA  
Certificate No. 12096  
Case No. 24CPE-12

Dear BRADFORD CARMACK:

Enclosed is the Final Order and signed Consent Agreement by the Alabama State Board of Public Accountancy ("the Board") dated September 17, 2024. As agreed, the Order finds you guilty of failing the audit of your continuing professional education ("CPE") for fiscal year ending September 30, 2023.

This Board action requires the following and provide proof of completion within thirty (30) days, unless otherwise stated:

1. Payment of an administrative fine of one thousand two hundred fifty dollars (\$1250.00). 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. Submission of CPE documentation for resolution of all delineated CPE deficiencies for fiscal year 2023. The CPE used to resolve the 2023 deficiency may not be used for fiscal year 2024 compliance.
3. Completion of the NASBA Center for Public Trust's (CPT) Ethical Leadership course with a passing score of 80. The NASBA CPT course is not a CPE program, and as such, should not be reported as CPE. The following link is located on the Board's website, <https://cpt.secure.nonprofitsoapbox.com/altraining>.

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: )  
BRADFORD LARRY CARMACK, CPA ) CASE NO. 24CPE-12  
CERTIFICATE NO. 12096 )  
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 BRADFORD LARRY CARMACK, CPA, Certificate No. 12096, 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 reported 44.5 hours of Continuing Professional Education (hereinafter referred to "CPE"), including 10.5 hours of accounting and auditing CPE and 2 hours of ethics CPE, on the respondent's 2023-2024 Registration; however, the documentation submitted verifies completion of 34.5 hours of CPE, including 2.5 hours of accounting and auditing CPE and zero hours of ethics CPE.

3. Respondent reported earning 10.5 hours of accounting and auditing CPE and 2 hours of ethics; however, the supporting documentation verified 2.5 hours of accounting and auditing and zero hours of ethics CPE were earned. Additionally, respondent misreported the dates earned for multiple courses.

4. Respondent's CPE for the fiscal year ended September 30, 2023 was deficient a total of 5.5 hours of accounting and auditing CPE and 2 hours of ethics CPE.

#### CONCLUSIONS OF LAW

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

1. Respondent admits they are subject to the provisions of the ALA. CODE (1975) §§ 34-1-1 to 34-1-22 and the jurisdiction of the Board.

2. Respondent stipulates that their conduct, as set for in the "Findings of Facts," constitutes a violation of one or more of the following statutes and administrative rules: ALA. CODE (1975) §§ 34-1-11(c), 34-1-12(a)(11), and 34-1-12(a)(12); and/or ALA. ADMIN. CODE r. 30-X-5-.02 and 30-X-5-.05(1).

3. Respondent stipulates that their failure to fully comply with CPE attendance and/or reporting requirements is a violation of one or more of those statutes and/or rules set forth above and is subject to disciplinary action by the Board.

It is therefore ORDERED, ADJUDGED and DECREED by this Board that the Respondent complete the following and provide proof of completion within thirty (30) days, unless otherwise stated, of this Order:

1. Fined one thousand two hundred fifty dollars (\$1250.00). 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. Resolution of all CPE deficiencies for fiscal year ending September 30, 2023 with current year CPE. The CPE used to resolve the 2023 deficiency may not be used for fiscal year 2024 compliance.

3. Completion of the NASBA Center for Public Trust's (CPT) Ethical Leadership Training course with a passing score of 80. The NASBA CPT course is not a CPE program, and as such, should not be reported as CPE. The following link is located on the Board's website:

<https://cpt.secure.nonprofitsoapbox.com/altraining>.

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: )  
BRADFORD LARRY CARMACK, CPA ) CASE NO. 24CPE-12  
CERTIFICATE NO. 12096 )  
RESPONDENT. )  
)

**CONSENT AGREEMENT**

BRADFORD LARRY CARMACK, 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 is a Certified Public Accountant in the State of Alabama and was so registered relevant to this complaint.
2. Respondent reported 44.5 hours of Continuing Professional Education (hereinafter referred to "CPE"), including 10.5 hours of accounting and auditing CPE and 2 hours of ethics CPE, on the respondent's 2023-2024 Registration; however, the documentation submitted verifies completion of 34.5 hours of CPE, including 2.5 hours of accounting and auditing CPE and zero hours of ethics CPE.
3. Respondent reported earning 10.5 hours of accounting and auditing CPE and 2 hours of ethics; however, the supporting documentation verified 2.5 hours of accounting and auditing and zero hours of ethics CPE were earned. Additionally, respondent misreported the dates earned for multiple courses.
4. Respondent's CPE for the fiscal year ended September 30, 2023 was deficient a total of 5.5 hours of accounting and auditing CPE and 2 hours of ethics CPE.

**STIPULATED CONCLUSIONS OF LAW**

5. Respondent admits he is subject to the provisions of the ALA. CODE (1975) §§ 34-1-1 – 22 and the jurisdiction of the Board.

6. Respondent stipulates that his conduct as set for in the “Stipulated Facts” constitutes a violation of one or more of the following statutes and administrative rules: ALA. CODE (1975) §§ 34-1-11(c), 34-1-12(a)(11), and 34-1-12(a)(12); and/or ALA. ADMIN. CODE r. 30-X-5-.02, 30-x-5.03(c), and 30-x-5-.05(1).

7. Respondent stipulates that his failure to fully comply with CPE attendance and/or reporting requirements is a violation of one or more of those statutes and/or rules set forth above and is subject to disciplinary action by the Board.

#### **STIPULATED DISPOSITION**

8. Respondent shall refrain from violating the provisions of Title 34, Chapter 1, ALA. CODE (1975).

9. Respondent understands this Consent Order and subsequent Final Order will be a public record, and this information may be placed on the Board’s website and in its newsletter.

10. Respondent shall submit to the Board an administrative fine of \$1250.00 (one thousand two hundred fifty dollars). The fine is due within 30 days of the Board’s acceptance of this agreement and can be paid by either cashier’s check/money order payable to the Alabama State Board of Public Accountancy or online by using the following link, located on the Board’s website, <https://appengine.egov.com/apps/al/asbpa/fines>.

11. Respondent shall resolve all CPE deficiencies for fiscal year ending September 30, 2023, with current year CPE within 30 days of the Board’s acceptance of this agreement, if not already resolved. CPE used to resolve the 2023 deficiency may not be used for fiscal year 2024 compliance.

12. Respondent shall complete, within 30 days of the Board’s acceptance of this agreement, the NASBA Center for the Public Trust (CPT) Ethical Leadership Training course with a passing score of 80. The NASBA CPT course is not a CPE program, and as such, should not be reported as CPE. The following link for the NASBA CPT course is located on the Board’s website, <https://cpt.secure.nonprofitsoapbox.com/altraining>.

13. Respondent understands this Consent Order 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.

14. Respondent agrees to comply with the terms of this Consent Order and understands failure to comply with the terms of the Consent Order may result in additional charges or discipline.

15. Respondent understands in order to make a decision relative to approving this Consent Order 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.

16. 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 Order and Final Order of the Board.

17. 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 Order, the stipulated facts, conclusions of law and imposition of administrative action contained herein, and the Final Order of the Board incorporating said Consent Order.

18. Respondent, for the purpose of avoiding further administrative action with respect to this Cause executes this Consent Order. It is agreed that presentation to and consideration of the Consent Order by the Board requires certain factual information related to this matter be disclosed to the Board members. Should the Consent Order not be accepted by the Board, it is therefore expressly agreed that the reviewing, and consideration of this Consent Order, 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 Order is not accepted, the Board shall not take into consideration the contents of this Order as evidence of an admission and all stipulations hereinabove are thereby rescinded.

FOR THE BOARD:

9-17-24  
DATE

B. Garrett  
BILLINGTON M. GARRETT, Esq.  
General Counsel

FOR THE RESPONDENT:

9/9/24  
DATE

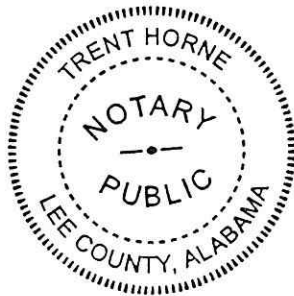
Bradford L. Carmack  
BRADFORD LARRY CARMACK

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

State of Alabama

County of Lee

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



Trent Horne  
Notary Public  
My Commission Expires: May 16, 2028