



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

RSA Plaza Suite 226
770 Washington Avenue
Montgomery, AL 36104-3807

334/242-5700
In-state WATS: 1-800-435-9743
Fax: 334/242-2711
www.asbpa.alabama.gov

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

D. Boyd Busby, CPA
Executive Director

CERTIFIED MAIL 7022 0410 0002 8487 3110

November 19, 2024

Arthur Keith Pooser III, CPA
AKP & Associates LLC
PO Box 531386
Birmingham AL 35253

RE: Pooser, Arthur Keith, III, CPA
Certificate No. 8920
AKP & Associates LLC
Firm No. F2128
Case No. 24-13, 24-14 & 24-16

Dear Mr. Pooser:

Attached is an Order by the Alabama State Board of Public Accountancy ("the Board") dated November 12, 2024. The Order CENSURES your Alabama CPA Certificate No. 8920 and/or permit to practice. The reason for the censure is that you filed or extended two client's tax returns without client review or permission, and you made assurance that a third client's tax return would be filed but did not. All three clients made multiple attempts to contact but with no return communication. You also failed to respond to multiple Board inquiry letters. This activity violates rules of professional conduct, conduct in general; dishonesty, fraud, or gross negligence in the practice of public accounting; and failing to respond in writing to any communication from the Board within thirty (30) days.

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 three thousand dollars (\$3,000.00). 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>.
- 2) 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>.

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:)
ARTHUR KEITH POOSER III, CPA) CASE NOS. 24-13, 24-14 and 24-16
CERTIFICATE NO. 8920)
AKP & ASSOCIATES LLC)
FIRM NO. F2128)
RESPONDENT.)

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on November 12, 2024, at the University of Alabama in Tuscaloosa, Alabama, in the matter of the complaint against ARTHUR KEITH POOSER III, CPA, Certificate No. 8920, d/b/a AKP & ASSOCIATES LLC, Firm No. F2128, makes the following Findings of Facts and Conclusions of Law in support of this Order.

FINDINGS OF FACT

1. Respondent, Arthur Keith Pooser, III, is a Certified Public Accountant in the State of Alabama and was so registered at all times relevant to this complaint.
2. Between May 31, 2024, and July 1, 2024, the Board received three complaints alleging that the respondent has failed to communicate after multiple attempts. Two of the complaints allege that their tax returns were either filed or extended without their review, or permission to file. The third complaint alleges that the Respondent made assurances that their tax return would be filed but did not file the tax return. All three complainants have made multiple attempts to contact the Respondent with no return communication to date.
3. Respondent was notified by certified mail, with the complainant's inquiries dated June 6, 2024, June 13, 2024, and July 2, 2024 to the respondent's address on record

and given until July 5, 2024, July 15, 2024 and August 2, 2024, respectively, to answer the complaints. According to the USPS, the Respondent received two of the inquiries, one on June 10, 2024, and the other on July 16, 2024. The third inquiry was not picked up by the Respondent and therefore the USPS returned it to the Board office as “unclaimed.” As of August 2, 2024, the respondent has not replied with an answer to the complaints.

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. The *Rules of Professional Conduct* governing the accounting profession, specifically Rule 30-X-6-.05(1) of the Alabama State Board of Public Accountancy

Administrative Code, provides as follows:

Conduct in General. A Certified Public Accountant or Public Accountant shall conduct himself in a manner which will contribute to the honor and dignity of the State and the profession and shall not at any time commit an act or engage in any conduct discreditable to the public accounting profession.

6. Rule 30-X-7-.08 of the Alabama State Board of Public Accountancy

Administrative Code states that the phrase “conduct discreditable to the public accounting profession” shall be construed in light of the following broad recognition of responsibilities:

(a) The reliance of the public in general and the business community in particular on sound financial reporting and advice on business affairs imposes on the public accounting profession an obligation to maintain high standards of technical competence, morality and integrity. To this end all persons permitted to practice as Certified Public Accountants or Public Accountants under the laws of Alabama shall at all times maintain independence of

thought and action, hold clients' affairs in strict confidence, strive continuously to improve the practitioner's skills, observe generally accepted accounting principles and generally accepted auditing standards, promote sound and informative financial reporting, uphold the dignity and honor of the public accounting profession, and maintain high standards of personal conduct.

7. A violation of Rule 30-X-6-.05(1) of the *Rules of Professional Conduct* constitutes sufficient grounds for disciplinary action by the Board as provided in Section 34-1-12(a)(4) of the Code of Alabama 1975.

8. Pursuant to Section 34-1-12(a)(11) of the Code of Alabama 1975, conduct discreditable to the public accounting profession constitutes sufficient grounds for disciplinary action by the Board.

COUNT TWO

9. Paragraphs one through eight are incorporated herein by reference.

10. 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 THREE

11. Paragraphs one through ten are incorporated herein by reference.

12. 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.

13. Respondent's failure to respond in writing to the Board's certified letters of June 6, 2024, June 13, 2024 and July 2, 2024 constitutes a violation of Board Rule 30-X-7-.11.

14. 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 CENSURED and that Respondent complete the following and provide proof of completion within thirty (30) days, unless otherwise stated, of this Order:

1. The Board fines the Respondent three thousand dollars (\$3,000.00). 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>.
2. 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 12th day of November 2024.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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

ABSENT:
MS. PRINCE and MR. SCHAFFERS

ATTEST:



D. Boyd Busby, CPA
Executive Director

Signed on November 19, 2024