



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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D. Boyd Busby, CPA
Executive Director

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November 19, 2024

Nicholas Lamar MacDonald CPA
Nick MacDonald CPA LLC
4317 Midmost Dr
Mobile AL 36609

RE: MacDonald, Nicholas Lamar, CPA
Certificate No. 6306-R
Nick MacDonald CPA LLC
Firm No. F2740
Case No. 24PR-7

Dear Nicholas MacDonald:

Enclosed is the Final Order by the Alabama State Board of Public Accountancy ("the Board") dated November 12, 2024. The Order REVOKES your Alabama CPA Certificate No. 6306-R for failing to satisfy the Peer Review Program requirements of the Board.

This Board action requires that you cease holding yourself out as a Certified Public Accountant and discontinue any practice of public accounting in the State of Alabama. The Board Order also requires the following and provide proof of completion to the Board within 30 days, unless otherwise stated, of this Order:

1. The return of the revoked CPA Certificate (wall certificate) No. 6306-R. We respectfully request that you make a diligent search for the CPA Certificate and return it to the Board office.
2. The Board fines you two thousand dollars (\$2,000.00). 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>.
3. Completion of the NASBA Center for Public Trust's (CPT) Ethical Leadership course with a passing score of 80. The following link is located on the Board's website, <https://cpt.secure.nonprofitsoapbox.com/altraining>. The NASBA CPT course may not be used for CPE credit.

Section 34-1-15 of the Code of Alabama 1975 does provide for reinstatement of the CPA Certificate. This section states that upon application to the Board in writing after hearing, pursuant to notice, the Board may reinstate the revoked CPA Certificate. If you would like to be considered for reinstatement, please email Teresa Taylor at teresa.taylor@asbpa.alabama.gov with your request for reinstatement. An informational email will be sent back that details the required information that must be submitted in order to be placed on the agenda for the next Board meeting. The Board will not consider reinstatement requests until all fines and penalties have been paid and the NASBA Center for the Public Trust (CPT) Ethical Leadership Training course has been completed.

If you have questions regarding this information, 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:)
NICHOLAS LAMAR MACDONALD, CPA) CASE NO. 24PR-7
CERTIFICATE NO. 6306-R)
d/b/a NICK MACDONALD CPA LLC)
FIRM NO. F2740)
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 NICHOLAS LAMAR MACDONALD, CPA, Certificate No. 6306-R, d/b/a NICK MACDONALD CPA LLC, Firm No. F2740, 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, doing business as a Certified Public Accounting firm, and was so registered at all times relevant to the complaint.
2. Respondent was provided notice of the hearing by certified mail, return receipt requested, and regular first-class mail to the most recent address on file with the Board.
3. Respondent attended the hearing and represented himself.
4. Documentary evidence presented at the hearing established that Respondent failed to complete the requirements of the Peer Review Program established by the Board as specifically set forth in Board rules and regulations, Sections 30-X-8.01 et seq., (Peer Review Program).

CONCLUSIONS OF LAW

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:

5. Board Rules 30-X-8-.01, et seq., establishes the Board's Peer Review Program. The purpose of this program is "to ensure quality work, to monitor compliance with applicable accounting and auditing standards generally recognized in the profession, and to facilitate enforcement of State law and Board rules."

6. Respondent has failed to satisfy Peer Review requirements set forth in Board Rule 30-X-8-.04(1) by failing to provide the Board the required Peer Review documents detailed in Rule 30-X-8-.03(5) within 18 months of the issuance of the initial permit.

7. Respondent's failure to satisfy the requirements of the Peer Review Program constitutes a violation of the rules and regulations of the Board, specifically Board Rule 30-X-8-.03, and in violation of Section 34-1-12 (a)(13), Code of Alabama 1975.

8. The acts of the Respondent constitute a violation of the rules of professional conduct established by the Board, specifically, Board Rule 30-X-6-.05(8), in violation of Section 34-1-12 (a)(4), Code of Alabama 1975.

It is therefore ORDERED, ADJUDGED and DECREED by this Board that the license, registration, certificate and/or permit to practice of the Respondent be REVOKED, 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. Return of the revoked Certified Public Accountant Certificate (wall certificate).

2. The Board fines the Respondent two thousand dollars (\$2,000.00). 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>.
3. Complete the NASBA CPT 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>.

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