



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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D. Boyd Busby, CPA
Executive Director

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May 13, 2025

Mr Narvel Wayne Southwell
DHHS OIG OAS
1270 Smoke Rise Ln
Tallahassee FL 32317-7108

RE: Southwell, Narvel Wayne
Certificate No. 7113
Case No. 21CPE-55

Dear Mr. Southwell:

Attached is an Order by the Alabama State Board of Public Accountancy (“the Board”) dated May 9, 2025. The Order REVOKES your Alabama CPA Certificate No. 7113 and/or permit to practice and requires the return of the revoked CPA Certificate to the Board for failing to comply with the September 16, 2021 & January 21, 2022 Board Orders.

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 as a Certified Public Accountant. The Board Order also requires the return of the revoked CPA Certificate to this office. We respectfully request that you make a diligent search for the CPA Certificate and return it to the Board office by close of business on June 13, 2025.

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 required.

If you want to be considered for reinstatement or have other 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:)
NARVEL WAYNE SOUTHWELL, CPA) CASE NO. 21CPE-55
CERTIFICATE NO. 7113)
RESPONDENT.)

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on May 9, 2025, in Montgomery, in the matter of the complaint against NARVEL WAYNE SOUTHWELL, CPA, Certificate No. 7113 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 always so registered relevant to this 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 failed to attend the hearing. The hearing was conducted in Respondent's absence, as provided in Section 34-1-14 (c) and Section 41-22-12 (d), Code of Alabama 1975.
4. Respondent agreed to a Consent Agreement and the case went before the Board on September 28, 2021, for failing a CPE audit. At that hearing Respondent was ordered to pay a fine of seven hundred dollars (\$700.00), and to resolve all CPE deficiencies for fiscal year ending September 30, 2020 with current year CPE within 30 days. Respondent was also required to complete the National Association of State Board of Accountancy (NASBA) Center for Public Trust's Ethical Leadership Training Program within 45 days. As of this date Respondent has failed to complete the NASBA Ethics course. (See attached September 16, 2021 Order, dated September 28, 2021).
5. Respondent went before the Board for a Show of Cause hearing on January 21, 2022 for failing to comply with the September 16, 2021 Board Order. At the hearing the Board suspended

the Respondent's CPA certificate number 7113 and ordered to return the suspended certificate to the Board. As of this date Respondent has failed to return his suspended CPA certificate (See attached January 21, 2022 Order, dated February 3, 2022).

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:

6. Respondent's failure to comply with the Board's September 16, 2021 & January 21, 2022 orders places the Respondent in contempt.

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, that Respondent complete the following and provide proof completion within thirty (30) days of this Order: return the revoked Certified Public Accountant Certificate (wall certificate).

DONE this 9th day of May 2025.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

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

ATTEST:



D. Boyd Busby, CPA
Executive Director
Signed on May 13, 2025