



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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D. Boyd Busby, CPA
Executive Director

CERTIFIED MAIL 7022 0410 0002 8487 5152

May 13, 2025

Craig S Dillard
Webb McNeill Walker PC
One Commerce St Ste 700
Montgomery AL 36104

RE: Westbrook, Jason Anthony, CPA
Certificate No. 7440
Case No. 24-12

Dear Mr. Dillard:

Attached is an Order by the Alabama State Board of Public Accountancy ("the Board") dated May 9, 2025 for Mr. Westbrook. The Order CENSURES his Alabama CPA Certificate No. 7440 and/or permit to practice. The reason for the censure is that he made an error in bookkeeping and tax preparation that resulted in an overstatement of income that resulted in an overstatement of the company's tax liability. This activity violates rules of professional conduct, conduct discreditable to the public accounting profession.

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 one thousand five hundred dollars (\$1,500.00). 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 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 either of 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:)
JASON ANTHONY WESTBROOK, CPA) CASE NO. 24-12
CERTIFICATE NO. 7440)
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, at the Board Office, 770 Washington Avenue, Suite 226, Montgomery AL 36104-3807, in the matter of the complaint against JASON ANTHONY WESTBROOK, CPA, Certificate No. 7440, makes the following Findings of Facts and Conclusions of Law in support of this Order.

FINDINGS OF FACT

1. Respondent, Jason Anthony Westbrook, is a Certified Public Accountant in the State of Alabama and was so registered at all times relevant to this complaint.
2. On May 30, 2024, the Board received a complaint alleging several errors made by the respondent that was uncovered in a review of the complainant's tax returns. After a review of the response to the complaint made by the respondent, the investigative committee specifically noted an error in recording a deposit of \$883,488.95 as income to one of the complainants' companies. It was established by both the complainant and respondent that the recording of the \$883,488.95 as income was an error made by the respondent that resulted in an overstatement of income and resulted in an overstatement of the company's tax liability.

CONCLUSIONS OF LAW

COUNT ONE

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:

3. Paragraphs one through two are incorporated herein by reference.
4. 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.

5. 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.

6. 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.

7. 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.

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 one thousand five hundred dollars (\$1,500.00). 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 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 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

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE)
COMPLAINT AGAINST:)
JASON ANTHONY WESTBROOK, CPA) CASE NO. 24-12
CERTIFICATE NO. 7440)
RESPONDENT. ()
)
)
)

CONSENT AGREEMENT

Jason Anthony Westbrook, 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 May 30, 2024, the Board received a complaint alleging several errors made by the respondent that was uncovered in a review of the complainant's tax returns. After a review of the response to the complaint made by the respondent, the investigative committee specifically noted an error in recording a deposit of \$883,488.95 as income to one of the complainants' companies. It was established by both the complainant and respondent that the recording of the \$883,488.95 as income was an error made by the respondent that resulted in an overstatement of income and resulted in an overstatement of the company's tax liability.

STIPULATED CONCLUSIONS OF LAW

2. Respondent admits he is subject to the provisions of the Ala. Code (1975) §§ 34-1-1-22 and the jurisdiction of the Board.
3. Respondent stipulates that the circumstances set forth in the "Stipulated Facts" constitutes a violation of one or more of the following administrative rules: Ala. Admin. Code r. 30-X-6-.05(1), and 30-X-7-.08.
4. Respondent stipulates the circumstances set forth in the "Stipulated Facts" are a basis for disciplinary action by the Board.

STIPULATED DISPOSITION

5. Respondent shall refrain from violating the provisions of Title 34, Chapter 1, Ala. Code (1975).
6. 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.
7. Respondent acknowledges that the Final Order will be considered a censure by the Board pursuant to Ala. Code (1975) § 34-1-13(b).
8. Respondent shall submit to the Board an administrative fine of \$1,500.00 (one thousand five hundred dollars). The fine is due within 30 days of the Board's acceptance of this agreement.
9. 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.
10. 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.
11. 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.
12. 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.
13. 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.

14. 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.

15. 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

May 7, 2025
DATE

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

FOR THE RESPONDENT

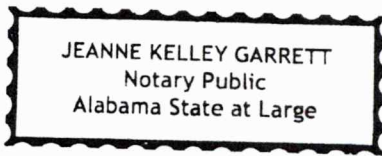
MAY 6, 2025
DATE

Jason Anthony Westbrook
JASON ANTHONY WESTBROOK
Craig S. Billard
CRAIG S. BILLARD, Esq.
Attorney for the Respondent

State of Alabama

County of Montgomery

Subscribed and sworn to before me, a Notary Public on this 6th day of May, 2025.



Jeanne Kelley Garrett
Notary Public
My Commission Expires: 5/2/2027