

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE)
COMPLAINT AGAINST:)
JOSEPH R MILLER, CPA) CASE NO. 25D-29
CERTIFICATE NO. 1148)
RESPONDENT.)

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on July 11, 2025, in Montgomery, in the matter of the complaint against JOSEPH R MILLER, CPA, Certificate No. 1148, 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 always registered 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 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. Documentary evidence designated as Board's Exhibits 1-7 was admitted into evidence and published to the Board.
5. Documentary evidence presented at the hearing established that Respondent's registration and/or annual permit to practice expired on September 30, 2024. Respondent has failed to renew as of the date of the hearing in this matter.

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:

1. The acts of Respondent constitute the failure to register and/or apply for an annual permit within six months of the expiration date of the permit and/or failure to register and/or apply for an annual permit to practice on or before March 31, 2025, in violation of Section 34-1-11 and Section 34-1-12(a) (10) Code of Alabama 1975.

2. The acts of the Respondent constitute a violation of Section 34-1-1, et seq., Code of Alabama 1975, and of the rules and regulations of the Board, specifically, Board Rules 30-X-3-.01, et seq. (Registration, Annual Permits, Branch Offices).

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

1. Payment of fine of five hundred dollars (\$500.00). The fine can be paid by going to <https://al.accessgov.com/asbpamain/Forms/Page/asbpamain/asbpa-fines/1>,
2. Return of the revoked Certified Public Accountant Certificate (wall certificate), and

3. Completion of NASBA's Center for Public Trust's Ethical Leadership Training Program with a passing score of 80 by going to <https://cpt.secure.nonprofitsoapbox.com/altraining>. The NASBA CPT course is not a CPE program, and as such, should not be reported for CPE.

DONE this 11th day of July 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
July 25, 2025