



# ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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D. Boyd Busby, CPA  
Executive Director

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September 25, 2025

Steven Dale Moore  
Potter Bryant & Moore PC  
234 Aquarius Dr Ste 109  
Birmingham AL 35209

RE: Moore, Steven Dale, CPA  
Certificate No. 3280  
Potter Bryant & Moore PC  
Firm No. F254  
Case No. 25-8

Dear Mr. Moore:

Attached is an Order by the Alabama State Board of Public Accountancy ("the Board") dated September 16, 2025. The Order CENSURES your Alabama CPA Certificate No. 3280 and/or permit to practice. The reason for the censure is for violating Board rule 30-X-6-.03(2), competence and technical standards regarding auditing standards.

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 two thousand five hundred dollars (\$2,500.00). 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://al.accessgov.com/asbpamain/Forms/Page/asbpamain/asbpa-fines/1>.
- 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: )  
STEVEN DALE MOORE, CPA ) CASE NO. 25-8  
CERTIFICATE NO. 3280 )  
POTTER BRYANT & MOORE PC )  
FIRM NO. F254 )  
RESPONDENT. )

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on September 16, 2025, at Auburn University in Auburn, Alabama, in the matter of the complaint against STEVEN DALE MOORE, CPA, Certificate No. 3280, d/b/a Potter Bryant & Moore PC, Firm No. F254, makes the following Findings of Facts and Conclusions of Law in support of this Order.

FINDINGS OF FACT

1. Respondent, Steven Dale Moore, is a Certified Public Accountant in the State of Alabama and was so registered at all times relevant to this complaint.
2. The firm, Potter Bryant & Moore PC, is a registered Certified Public Accountant firm in the State of Alabama and was so registered at all times relevant to this complaint.
3. Respondent undertook to prepare an audit report on financial statements of an employee benefit plan (the "Plan") as of and for the years ending as of February 28, 2023 and 2022, for submission to the United States Department of Labor in compliance with the Employment Retirement Income Security Act. Respondent subsequently prepared and

submitted to the Department of Labor documents comprising an audit report intended to be considered in compliance with this act.

4. The audit report, financial statements and work papers submitted to the Department of Labor and reviewed by the Board were inadequate in that they reflected departures from generally accepted auditing standards promulgated by the American Institute of Certified Public Accountants.

### 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:

5. Paragraphs one through four are incorporated herein by reference.
6. The auditor's report on the Plan's audited financial statements and the associated work papers do not support that the auditor complied with generally accepted auditing standards in that:
  - a. The auditor initially failed to include abstracts or copies of contracts or agreements in the audit documentation (AU-C §230);
  - b. The auditor initially failed to design and perform audit procedures to obtain sufficient appropriate audit evidence to make a reasonable conclusion regarding investments and investment transactions (AU-C §330 and §500);
  - c. The auditor initially failed to design and perform audit procedures to obtain sufficient appropriate audit evidence to make a reasonable conclusion regarding participant data and contributions (AU-C §500);

d. The auditor initially failed to design and perform audit procedures to obtain sufficient appropriate audit evidence to make a reasonable conclusion regarding benefit payments (AU-C §500 & §330);

e. The auditor initially failed to prepare audit documentation to support the work performed for parties-in-interest and related transactions. The work papers were not sufficient to enable an experienced auditor, with no previous connection with the audit, to understand the nature, timing and extent of the audit procedures performed, the results of the audit procedures performed, the evidence obtained, and conclusions reached (AU §230);

f. The auditor's report on the Plan's financial statements failed to comply with certain requirements of the Statements on Auditing Standards (AU-C §703 and §725);

g. The auditor failed to prepare audit documentation to support its evaluation and conclusion regarding the omission of the Risks and Uncertainties disclosures. The work papers were not sufficient to enable an experienced auditor, with no previous connection with the audit, to understand the nature, timing and extent of the audit procedures performed, the results of the audit procedures performed, the evidence obtained, and conclusions reached (AU §230 and §450); and

h. The auditor failed to adequately evaluate whether the Blue Cross Blue Shield SOC report was for a period appropriate for audit purposes (AU-C §402).

7. Rule 30-X-6-.03(2) is both a rule of professional conduct promulgated by the Board and a rule promulgated by the Board.

8. Under Code of Alabama 1975, §34-1-12(a)(4), the Board may discipline a registered certified public accountant for a violation of a rule of professional conduct promulgated by the Board.

9. Under Code of Alabama 1975, §34-1-12(a)(14), the Board may discipline a registered certified public accountant for a violation of a rule promulgated 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 payment of fine of two thousand five hundred dollars (\$2,500.00). 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://al.accessgov.com/asbpamain/Forms/Page/asbpamain/asbpa-fines/1>.
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 16<sup>th</sup> day of September 2025.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

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

RECUSED:  
MR. KINTZ

ATTEST:



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D. Boyd Busby, CPA  
Executive Director

Signed on September 25, 2025