



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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D. Boyd Busby, CPA
Executive Director

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September 25, 2025

CHARLES DAVID BROOKS
1909 SWITZERLAND AVE
PLANO TX 75025

RE: BROOKS, CHARLES DAVID, CPA
Certificate No. 8607
Case No. 25CPE-24

Dear CHARLES BROOKS:

Enclosed is the Final Order by the Alabama State Board of Public Accountancy ("the Board") dated September 16, 2025. The Order finds you guilty of failing the audit of your continuing professional education ("CPE") for fiscal year ending September 30, 2024.

This Board action requires you provide proof of completion of the following within thirty (30) days, unless otherwise stated:

1. Payment of an administrative fine of seven hundred fifty dollars (\$750.00). 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. Submission, or resolution, of CPE deficiencies for fiscal year ended September 30, 2024. The CPE used to resolve the 2024 deficiency may not be used for any future fiscal year CPE reporting compliance.
3. Completion of the NASBA Center for Public Trust's (CPT) Ethical Leadership 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 you have questions, please contact me at the number shown above.

Sincerely,

D. Boyd Busby, CPA
Executive Director

DBB/tt

Enclosure

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE)
COMPLAINT AGAINST:)
CHARLES DAVID BROOKS, CPA) CASE NO. 25CPE-24
CERTIFICATE NO. 8607)
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 CHARLES DAVID BROOKS, CPA, Certificate No. 8607, 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 registered relevant to this complaint.
2. Respondent reported 41 hours of Continuing Professional Education (hereinafter referred to "CPE") on the respondent's 2024-2025 Registration; however, the documentation submitted verifies completion of 37.5 hours of CPE.
3. Respondent reported earning 41 hours of CPE, but the supporting documentation verified only 37.5 hours of CPE was earned.
4. Respondent's CPE for the fiscal year ended September 30, 2024 was deficient a total of 2.5 hours of CPE.

CONCLUSIONS OF LAW

The Board finds that the facts as established at the hearing and outlined above, constitute a violation of Sections 34-1-1, et seq., Code of Alabama 1975, as follows:

1. Respondent is subject to the provisions of the ALA. CODE (1975) §§ 34-1-1 to 34-1-22 and the jurisdiction of the Board.
2. Respondent's conduct, as set for in the "Findings of Facts," constitutes a violation of one or more of the following statutes and administrative rules: ALA. CODE (1975) §§ 34-1-11(c), 34-1-12(a)(11), and 34-1-12(a)(12); and/or ALA. ADMIN. CODE r. 30-X-5-.02 and 30-X-5-.05(1).
3. Respondent's failure to fully comply with CPE attendance and/or reporting requirements is a violation of one or more of those statutes and/or rules set forth above and is subject to disciplinary action by the Board.

It is therefore ORDERED, ADJUDGED and DECREED by this Board that the Respondent complete the following and provide proof of completion within thirty (30) days, unless otherwise stated, of this Order:

1. Fined seven hundred fifty dollars (\$750.00). 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. Submission or resolution of all CPE deficiencies for fiscal year ended September 30, 2024. The CPE used to resolve the 2024 deficiency may not be used for any future fiscal year CPE reporting compliance.

3. 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 16th day of September 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
September 25, 2025