

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE)
COMPLAINT AGAINST:)
BYRON DOUGLAS HILL, CPA) CASE NO. 2000-5
CERTIFICATE NO. 884)
RESPONDENT.)

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on March 16, 2001, makes the following Findings of Fact and Conclusions of Law in the above styled case.

FINDINGS OF FACT

1. Respondent is a duly Certified Public Accountant in the State of Alabama, and was so registered at all times 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. The certified mail receipt was signed and returned to the Board.
4. Respondent attended the hearing with Hiram Dodd, Jr., Esq. as counsel. Mr. Dodd presented and questioned witnesses, presented documentary evidence and presented oral argument on behalf of the Respondent.
5. Documentary evidence designated as Boards' Exhibits 1-6 and Respondent's Exhibits 1-2 were admitted into evidence and published to the Board.

6. The evidence presented at the hearing established that on March 16, 2000, the United States District Court for the Northern District of Alabama adjudged the respondent guilty of the felony offense of bank fraud, in violation of 18 USC 1344(1).

7. The Board finds that Respondent's conviction of bank fraud constitutes sufficient evidence that he committed acts or engaged in conduct discreditable to the public accounting profession.

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 the Respondent constitute a violation of the rules of professional conduct established by the Board, specifically, Board Rule 30-X-6-.05(1), which is a cause for revocation under Section 34-1-12 (a)(4), Code of Alabama 1975.

2. The acts of the Respondent resulted in his conviction of a crime, an element of which is dishonesty or fraud, under the laws of the United States, which is a cause for revocation under Section 34-1-12 (a)(5), Code of Alabama 1975.

3. The acts of the Respondent resulted in his conviction of a felony under the laws of the United States, which is a cause for revocation under Section 34-1-12 (a)(6), Code of Alabama 1975.

CONCLUSION

Based on the Findings of Fact and Conclusions of Law set forth above, the Board finds that the Respondent is guilty of all charges alleged and, thus, his certificate and permit to practice public accounting is due to be revoked on each of the charges, separately and severally.

It is therefore ORDERED, ADJUDGED and DECREED by this Board that the certificate and permit to practice of the Respondent is REVOKED.

DONE this 16th day of March 2001.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

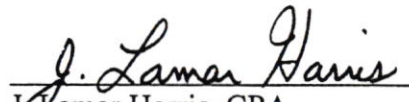
CONCUR:

MESSRS. WHITE, BATSON,
CARDEN, KASSOUF
AND MS. BOLLINGER

RECUSED:

MR. DELOACH

ATTEST:


J. Lamar Harris, CPA
Executive Director
April 12, 2001