

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE)
COMPLAINT AGAINST:)
MARION NEAL WEBSTER, CPA) CASE NO. 2000-4
CERTIFICATE NO. 3063)
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 1, 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 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.
5. Counsel for the Board presented and questioned witnesses on behalf of the Board. Additionally, documentary evidence designated as Complainant's Exhibits 1-5 were admitted into evidence and published to the Board.

6. The evidence presented at the hearing established that on January 25, 1999, the Circuit Court of Montgomery County, Alabama adjudged the respondent guilty of the felony offense of fraudulently providing false information in an application for a certificate of title, in violation of Section 32-8-12(4) of the Code of Alabama 1975.

7. The Board finds that Respondent's conviction of fraudulently providing false information in an application for a certificate of title 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 State of Alabama, 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 State of Alabama, 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 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 of the Respondent is REVOKED, that Respondent is fined one thousand dollars (\$1,000.00) and that Respondent return the revoked Certified Public Accountant Certificate to the Board office.

DONE this 1st day of May 2001.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

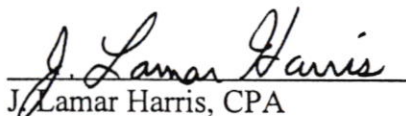
CONCUR:

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

RECUSED:

MR. DELOACH

ATTEST:


J. Lamar Harris, CPA
Executive Director
May 24, 2001