



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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J. LAMAR HARRIS, CPA
EXECUTIVE DIRECTOR

March 14, 1997

Ms. Pamela Jo Franklin, CPA
Franklin & Lankford
2820 Columbiana Road
Birmingham, Alabama 35216

Dear Ms. Franklin:

Attached is the Order by the Alabama State Board of Public Accountancy ("the Board") dated February 21, 1997. The Order suspends your Alabama CPA Certificate No. 4953 and your Permit To Practice No. 3480 for 90 days from receipt of the order. The Order also fines you \$500.00.

This Board action requires that you cease holding yourself out as a Certified Public Accountant and discontinue any practice of public accounting in the State of Alabama for 90 days from receipt of the order. The administrative fine of \$500.00 is now due and your check should be made payable to the Alabama State Board of Public Accountancy and mailed to the Board at the address shown above as soon as possible but no later than April 14, 1997.

If you have questions, please call me at the number shown above.

Sincerely,



J. Lamar Harris, CPA
Executive Director

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Attachment

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF)
THE COMPLAINT AGAINST:)
PAMELA JO FRANKLIN, CPA)
CERTIFICATE NO. 4953)

CASE NO. 97-4 and 97-6

RESPONDENT.)

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on February 21, 1997, in Montgomery, in the matter of the complaint against Pamela Jo Franklin, CPA, Certificate No. 4953, makes the following Findings of Fact and Conclusions of Law in support of this Order.

FINDINGS OF FACT

1. Respondent is a duly certified public accountant in the State of Alabama, and was so certified at all times relevant to the complaint.
2. Respondent was provided notice of the hearing by certified mail, return receipt requested, to the address on file with the Board.
3. Respondent attended the hearing, questioned witnesses and testified in her own behalf, presenting oral and documentary evidence.
4. Documentary evidence designated as Boards' Exhibits 1-3 and Respondents' Exhibits 1-8 were admitted into evidence and published to the Board.
5. The evidence presented at the hearing, including, but not limited to, the evidence presented by Wayne Strickland of Chevron Food Mart and by the Respondent, established that after Respondent's services for Wayne Strickland d/b/a as Chevron Food Mart were terminated, Respondent failed to return to Strickland, d/b/a Chevron Food Mart, company payroll records despite numerous requests by Strickland or his agents to do so.

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 Respondent is guilty of the acts alleged in Count One of the Summons and Complaint.

2. The acts of the Respondent set forth in Count One constitute a violation of the Rules of Professional Conduct, specifically Rules 30-X-6-.03(1)(a) and (b), pertaining to the exercise of professional competence and due professional care, in violation of Section 34-1-12(a)(4), Code of Alabama 1975.

3. The Respondent is not guilty of the acts alleged in Count Two of the Summons and Complaint.

It is therefore ORDERED, ADJUDGED and DECREED by this Board that the certificate and permit to practice of the Respondent be SUSPENDED for 90 days from receipt of this order, and that Respondent be fined five hundred dollars (\$500.00).

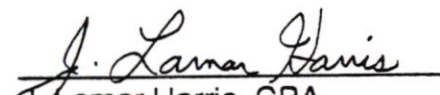
DONE this 21st day of February 1997.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

MS. BOLLINGER,
MESSRS. WHITE, BATSON,
DELOACH AND LAWRENCE

ATTEST:



J. Lamar Harris, CPA
Executive Director
March 14, 1997