

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF )  
THE COMPLAINT AGAINST: )  
LEO JOSEPH BOOHAKER, CPA(INACTIVE) ) CASE NO. 18-3  
CERTIFICATE NO. 4930 )  
 )  
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 23, 2018, in Montgomery, in the matter of the complaint against Leo Joseph Boohaker, CPA (Inactive), Certificate No. 4930, 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 at all time 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 was returned to the Board office by the U.S. Postal Service marked "Return to sender-unclaimed-unable to forward."
4. Respondent did not 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. Documentary evidence designated as Board's Exhibits 1 through 6 were admitted into evidence and published to the Board.

6. Documentary evidence presented at the hearing established that Respondent signed an IRS FORM 2848 "Power of Attorney and Declaration of Representative" for a client in 2016. The Respondent indicated on the FORM 2848 that he was an Alabama Certified Public Accountant – duly qualified to practice as a certified public accountant in Alabama.

#### 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, engaging in tax preparation and representation for the public, is engaging in the practice of public accounting and Respondent does not hold a permit to practice public accountancy in Alabama or in any other state, in violation of Section 34-1-11(b)(1) and Section 34-1-11(b)(2), Code of Alabama 1975.

It is therefore ORDERED, ADJUDGED and DECREED by this Board that the license, registration, certificate and/or permit to practice of the Respondent be REVOKED, that the CPA Certificate number 4930 be REVOKED, that Respondent is fined two thousand (\$2,000.00), and that Respondent return the revoked Certified Public Accountant Certificate to the Board office within thirty (30) days of this Order.

DONE this 23rd day of March 2018.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

MESSRS. BLACKMON, COMER, GRICE,  
MADISON, SCHAFFERS AND SHEPPARD-  
HARRIS

RECUSED:

MR. BARRANCO

ATTEST:

  
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D. Boyd Busby, CPA  
Executive Director  
April 5, 2018