

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE)
COMPLAINT AGAINST:)
RICHARD A HENDERSON, CPA) CASE NO. 17-24
CERTIFICATE NO. 3539)
RESPONDENT.)

FINAL ORDER

THIS CAUSE came to be heard before the Alabama State Board of Public Accountancy ("the Board"), on January 19, 2018, in Montgomery, Alabama. Mr. G. Douglas Jones, Esq., attorney for Mr. Richard A. Henderson, offered a verbal (signed) Consent Agreement and Waiver, which was ACCEPTED by the Board and is incorporated herein by reference.

It is therefore ORDERED, ADJUDGED and DECREED by the Board that the provisions set forth in the aforesaid Consent Agreement are hereby approved and that the terms and conditions thereof shall become effective immediately.

DONE this 19th day of January 2018.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY


CONCUR:

MESSRS. BARRANCO, COMER,
BLACKMON, GRICE, MADISON, AND
SCHAFFERS

RECUSED:

MS. SHEPPARD-HARRIS

ATTEST:



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

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF)
THE COMPLAINT AGAINST:)
RICHARD A. HENDERSON, CPA) CASE NO. 17-24
CERTIFICATE NO. 3539)
RESPONDENT.)

CONSENT AGREEMENT

The Alabama State Board of Public Accountancy, ("Board"), having evidence that Richard A. Henderson, (Respondent) is in violation of the Board's *Rules of Professional Conduct* governing the Accounting Profession, specifically, Rule 30-X-6-.05(1) (*Conduct in General*). The Respondent is also in violation of Section 34-1-12(a)(6), Code of Alabama 1975 (*Conviction of a Felony*), and Respondent, desiring to avoid the necessity of a formal hearing, does hereby enter into this Consent Agreement. By waiver dated February 21, 2018 (attached), Respondent acknowledged his understanding that he had a right to a formal hearing in this matter, and by his signature, knowingly waived such right.

ALLEGATIONS

The investigative committee of the Board hereby proffers the following charges and factual allegations in support of this Consent Agreement.

1. Respondent Richard A. Henderson is a Certified Public Accountant in the State of Alabama.
2. On September 12, 2017, the Respondent Richard A. Henderson, pled guilty in the United State District Court, Northern District of Alabama, to the felony offenses of Conspiracy to Commit Bank Bribery and Wire Fraud under 18 USC Section 371 and Money Laundering Conspiracy under 18 USC Section 1956(h). A copy of the Judgement in a Criminal Case, styled

United States of America v. Richard Alan Henderson, Case Number 2:16-CR-182-LSC-JEO-1 is attached to this complaint as an exhibit.

STIPULATIONS

3. The Board has acquired and maintains jurisdiction over Respondent by virtue of the licensing and disciplinary provisions governing the Public Accounting Profession, *Code of Alabama* 1975, § 34-1-1 et seq.

4. Respondent has been fully advised of his rights in this matter, including the right to a fair hearing pursuant to the Alabama Administrative Procedure Act, *Code of Alabama* 1975, § 41-22-20, et seq. and *Code of Alabama* 1975, § 34-1-1 et seq.

5. Respondent understands that by submitting to this Consent Agreement he is waiving his rights as set forth herein, thus enabling the Board to adopt and enter this Consent Agreement without further process.

6. Respondent understands that the terms of this Consent Agreement are subject to adoption or rejection by the Board. It is understood that, in deciding whether to enter into the Consent Agreement, the Board may receive oral and/or written communications from its staff, experts, attorney, or others regarding the allegations set forth above. Such communications shall not disqualify the Board, staff, experts, attorney, or others from participating in this or other matters affecting Respondent, including a hearing, if necessary, on the underlying charges, which provide the basis for this Consent Order.

7. If it is determined by the Board or its staff that Respondent has not fully complied with the terms and conditions of this Consent Agreement, Respondent understands that the Board may file a formal complaint and hold a disciplinary hearing against Respondent on the charges or factual allegations recited herein.

ORDER

Based upon the above referenced Allegations and Stipulations and Waiver attached hereto, Respondent stipulates that the Board may enter the following disciplinary order. The Board hereby revokes Respondent's certificate as a Certified Public Accountant in this State. Respondent agrees to surrender his Alabama Certified Public Accountant Certificate upon execution of this Consent Agreement. In addition, Respondent agrees to pay within 30 days of the execution of this agreement an administrative fine to the Board by cashier's check or money order in the amount of \$5,000.00.

FOR THE BOARD

3/12/18
DATE

Billington M. Garrett
BILLINGTON M. GARRETT, Esq.
Assistant Attorney General, Office of the
Attorney General

FOR THE RESPONDENT

2-21-18
DATE

Richard A. Henderson
RICHARD A. HENDERSON

Attorney for the Respondent

State of Alabama

County of Montgomery

Subscribed and sworn to before me, a Notary Public on this 21 day of Feb, 2018.



Hayle Kelley
Notary Public My Commission Expires April 5, 2018
My Commission Expires: _____

WAIVER

I have read the Consent Agreement set forth above and understand and agree to the terms and conditions set forth therein. I understand that I am waiving certain rights accorded to me by the Alabama Administrative Procedure Act, *Code of Alabama* 1975, § 41-22-1 et seq., and the Public Accountancy Act of 1973, *Code of Alabama* 1975, § 34-1-1 et seq., including the right to a hearing in this matter, the right to confront and cross examine witnesses who would testify against me, the right to testify and contest the charges and allegations which could be brought against me, the right to petition for reconsideration of the Board's decision and the right to seek review of that decision by the Courts of this State. I understand that by entering into this Consent Agreement I am enabling the Board to issue an order imposing upon me the conditions recited herein without further process or proceedings. I knowingly and intelligently waive all of the above rights and any other rights which may be accorded to me by the Alabama Administrative Procedure Act, *Code of Alabama* 1975, § 41-22-1 et seq., the Public Accountancy Act of 1973, *Code of Alabama* 1975, § 34-1-1 et seq., or other laws. I further understand that, if it is determined by the Board or its staff that I have not fully complied with the terms and conditions of the above Consent Agreement, the Board may file a formal complaint and hold a disciplinary hearing against me based upon the allegations recited in the Consent Agreement.

2-21-18
DATE

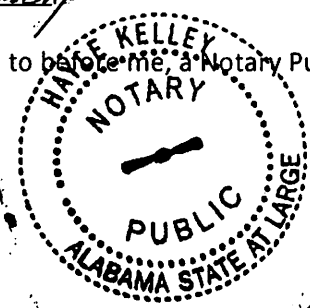
Richard A. Henderson
RICHARD A. HENDERSON

DATE

WITNESS

State of Alabama
County of Montgomery

Subscribed and sworn to before me, a Notary Public on this 21 day of Feb, 2018.



Haye Kelley
Notary Public
My Commission Expires: April 5, 2018