

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE )  
COMPLAINT AGAINST: )  
DONALD E TURNBOW, CPA ) CASE NO. 17-21  
CERTIFICATE NO. 6823 )  
)  
)  
)  
RESPONDENT. )

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on January 19, 2018, in Montgomery, AL, in the matter of the complaint against Donald E. Turnbow, CPA, Certificate No. 6823, 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 times relevant to this 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 office by the U.S. Postal Service.
4. Respondent did attend the hearing.
5. Documentary evidence designated as Board's Exhibits 1 through 5 were admitted into evidence and published to the Board.
6. Respondent's evidence designated as Exhibit 1 was admitted into evidence and published to the Board.

7. Documentary evidence presented at the hearing established that, the Respondent Donald E. Turnbow, CPA, failed to return copies of tax returns, payroll records and workpapers that would constitute part of the client's records, to his client upon request and reasonable notice.

#### 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 Code of Alabama 1975, §34-1-12(a)(4), which provides that the board may discipline for any violation of a rule of professional conduct promulgated by the board under the authority granted by this chapter.
2. The acts of the Respondent constitute conduct discreditable, a violation of Code of Alabama 1975, §34-1-12(a)(11), sufficient grounds for disciplinary action by the Board.
3. The acts of the Respondent constitute a violation of Code of Alabama 1975, §34-1-21(b)(1), which provides that a licensee shall furnish to a client or former client, upon reasonable request and reasonable notice: (1) a copy of the licensee's working papers, to the extent that such working papers include records that would ordinarily constitute part of the client's records and are not otherwise available to the client.
4. The acts of the Respondent constitute a violation of Code of Alabama 1975, §34-1-12(a)(14), which provides that a violation of any rules promulgated by the Board constitutes cause for disciplinary action by the Board. Licensee's failure to respond in writing to communications from the Board constitutes a violation of the Board's Administrative Code, Rules 30-X-7-.11.

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 6823 be REVOKED, and that Respondent return the revoked Certified Public Accountant Certificate to the Board office within thirty (30) days of this Order; and that Respondent is fined \$2,000.00 per count for a total of six thousand dollars (\$6,000.00), if information requested by client is not delivered to the satisfaction of the Executive Director, within two weeks of board hearing.

DONE this 19th day of January 2018.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

AND  
MS. SHEPPARD-HARRIS AND MESSRS.  
BARRANCO, COMER, GRICE, MADISON, AND  
SINGLETERY

RECUSED:

MR. BLACKMON

ATTEST:



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D. Boyd Busby, CPA  
Executive Director  
January 22, 2018