



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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D. Boyd Busby, CPA
Executive Director

Carol J. Preston, CPA
Deputy Executive Director

February 12, 2016

CERTIFIED MAIL 91 7199 9991 7030 3272 8392

Mr Michael Vernon Mullen
201 London Pkwy Ste 400
Birmingham AL 35211

Dear Mr. Mullen:

Attached is an Order by the Alabama State Board of Public Accountancy ("the Board") dated January 22, 2016. The Order revokes your Alabama CPA Certificate No. 7589 and permit to practice, fines you \$2,000.00, and requires the return of the revoked CPA Certificate and permit to practice to the Board office by February 22, 2016, for failure to apply for an annual permit within one year of September 30, 2014, the expiration date of your permit and/or certificate.

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. The Board Order also requires the return of the revoked CPA Certificate and permit to practice to this office. We respectfully request that you make a diligent search for the CPA Certificate (wall certificate) and permit to practice and return them to the Board office by February 22, 2016. The administrative fine of \$2,000.00 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.

Section 34-1-15 of the Code of Alabama 1975 does provide for reinstatement of the CPA Certificate. This section states that upon application to the Board in writing after hearing, pursuant to notice, the Board may reinstate the revoked CPA Certificate. Section 34-1-11(d) of the Code of Alabama 1975 complements Section 34-1-15 by providing monetary requirements of registrants who have been revoked and are seeking reinstatement. This section states that the Board may impose a reinstatement fee not to exceed \$100.00, plus the total annual registration fees and late renewal penalties which the CPA would have paid during the period when neither a permit nor inactive status was maintained. The Board has directed that the maximum fees and penalties allowed by law must be submitted to obtain favorable consideration for reinstatement. The Board also directed that, in addition to the reinstatement requirements delineated herein, that you must also register and pay all fees and late penalties due for each and every fiscal year subsequent to fiscal year 2014-2015.

If you want to be considered for reinstatement or have other questions please contact me at the number shown above.

Sincerely,

D. Boyd Busby, CPA
Executive Director

CJP/t:\BOARD ORDERS16REG-Mullen

Attachment

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

— IN THE MATTER OF THE)
COMPLAINT AGAINST:)
MICHAEL VERNON MULLEN, CPA)
CERTIFICATE NO. 7589)
RESPONDENT.)

CASE NO. 16D-55

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on January 22, 2016, in Montgomery, in the matter of the complaint against MICHAEL VERNON MULLEN, CPA, Certificate No. 7589, makes the following Findings of Facts 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 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 receipt and/or notice was returned to the Board and marked "NOT DELIVERABLE, UNABLE TO FORWARD" by the U.S. Postal Service.
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. Documentary evidence designated as Boards' Exhibits 1-6 were admitted into evidence and published to the Board.

6. Documentary evidence presented at the hearing established that Respondent's certificate and/or annual permit to practice expired on September 30, 2014. Respondent has failed to either (a) renew the permit to practice, or (b) renew the certificate and become placed on the inactive roll, as of the date of the hearing in this matter.

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 the failure to apply for an annual permit to practice or to be placed on the Board's inactive roll within one year of the expiration date of the permit to practice and/or certificate, in violation of Section 34-1-12(a)(10), Code of Alabama 1975.

2. The acts of the Respondent constitute a violation of Section 34-1-1, et seq., Code of Alabama 1975, and of the rules and regulations of the Board, specifically, Board Rules 30-X-3-.01, et seq. (Registration, Annual Permits, Branch Offices) and 30-X-5-.01, et seq. (Continuing Professional Education), in violation of Section 34-1-12, Code of Alabama 1975.

3. The acts of the Respondent constitute the failure to satisfy the requirements of continuing education, in violation of Section 34-1-12(a) (12), 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 Respondent be fined two thousand dollars (\$2,000.00) and that Respondent return the revoked Certified Public Accountant Certificate and permit to practice to the Board office within thirty (30) days of this Order.

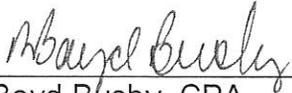
DONE this 22nd day of January 2016.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

MSES. FAUGHT AND SHEPPARD-
HARRIS AND MESSRS. BARRANCO,
COMER, RICHARDS, SINGLETARY,
AND WRIGHT

ATTEST:



D. Boyd Busby, CPA
Executive Director
February 12, 2016