

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE )  
COMPLAINT AGAINST: )  
REBECCA LEA ADAMS, CPA ) CASE NO. 16-5  
CERTIFICATE NO. 8675 )  
RESPONDENT. )

**FINAL ORDER**

THIS CAUSE came to be heard before the Alabama State Board of Public Accountancy ("the Board"), on September 16, 2016, in Montgomery, Alabama. Ms. Rebecca Lea Adams offered a 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 16th day of September 2016.


ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

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

RECUSED:

MS CONNIE SHEPPARD-HARRIS

ATTEST:   
\_\_\_\_\_  
D. Boyd Busby, CPA  
Executive Director  
September 20, 2016

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF )  
THE COMPLAINT AGAINST: )  
REBECCA LEA ADAMS, CPA ) CASE NO. 16-5  
CERTIFICATE NO. 8675 )  
RESPONDENT. )

**CONSENT AGREEMENT**

The Alabama State Board of Public Accountancy, ("Board"), having evidence that Rebecca L. Adams (Respondent) is in violation of Section 34-1-12(a)(11), Code of Alabama 1975, and the Board's *Rules of Professional Conduct* governing the Accounting Profession, specifically, Rule 30-X-6-.05(1) (*Conduct Discreditable to the Public Accounting Profession*), and Respondent, desiring to avoid the necessity of a formal hearing, does hereby enter into this Consent Agreement. By waiver dated September 7<sup>th</sup>, 2016 (attached), Respondent acknowledged her understanding her right to a formal hearing in this matter, and by her 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, Rebecca L. Adams, is a Certified Public Accountant in the State of Alabama, and was so registered at all times relevant to this complaint.
2. On December 15, 2015, the Respondent Rebecca Lea Adams, pled no contest in the Circuit Court of the Second Judicial Circuit in and for Leon County, Florida, to an offense in violation of the State of Florida Statute 812.0142B1. A copy of the plea, styled *State of Florida v. Rebecca Lea Adams* Case Number 2014-CF-0001295-A2, 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 her 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 she is waiving her 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 her Alabama Certified Public Accountant Certificate upon execution of this agreement. In addition, Respondent agrees to pay upon the execution of this agreement an administrative fine to the Board by cashier's check or money order in the amount of \$3,000.

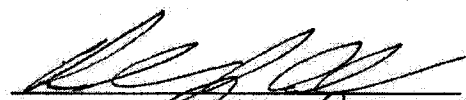
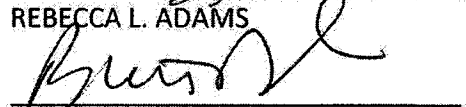
**FOR THE BOARD**

9/13/16  
DATE

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

**FOR THE RESPONDENT**

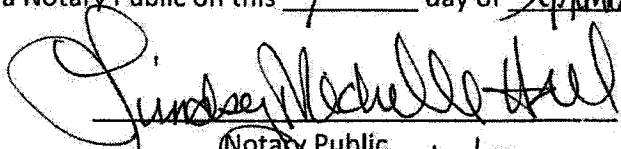
9/17/2016  
DATE

  
REBECCA L. ADAMS  
  
Brett M. Bloomston  
Attorney for the Respondent

State of Alabama

County of Jefferson

Subscribed and sworn to before me, a Notary Public on this 7<sup>th</sup> day of September 2016.

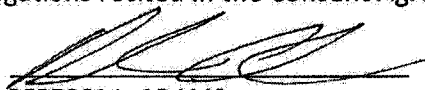
  
Notary Public  
My Commission Expires: 12/30/18

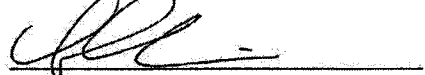
WAIVER

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.

9-7-16  
DATE

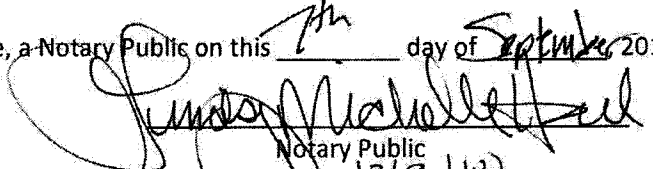
9/7/16  
DATE

  
REBECCA L. ADAMS

  
WITNESS

*County of Jefferson*  
~~state of~~ Alabama  
~~state of~~ Alabama  
County of Alabama

Subscribed and sworn to before me, a Notary Public on this 7<sup>th</sup> day of September 2016.

  
Notary Public  
My Commission Expires: 12/30/16