

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE)
COMPLAINT AGAINST:)
JOHN WAYNE BLACK, JR, CPA) CASE NO. 15-12
CERTIFICATE NO. 9318)
)
)
)
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 9, 2016, in Auburn, AL, in the matter of the complaint against John Wayne Black, Jr., CPA, Certificate No. 9318, 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.
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 card was signed and returned to the Board office by the U.S. Postal Service.
4. Respondent did not attend the hearing.
5. Documentary evidence designated as Boards' Exhibits 1 through 4 were admitted into evidence and published to the Board.

6. Documentary evidence presented at the hearing established that on September 3, 2015, a complaint was filed against the Respondent John Wayne Black, Jr., claiming that the Respondent, in his capacity as Treasurer of the Tuscaloosa Chapter of the Alabama Society of CPAs, used chapter funds for personal expenses.

7. As of January 27, 2016, the respondent had not replied with an answer to the complaint.

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 the rules of professional conduct established by the Board, specifically, Board Rule 30-X-6-.05(1), Conduct in General.

2. The acts of the Respondent constitute a violation of the rules of professional conduct established by the Board, specifically, Board Rule 30-X-7-.08, "Conduct discreditable to the public accounting profession" which is a cause for revocation under Section 34-1-12 (a) (4) and Section 34-1-12 (a) (11) Code of Alabama 1975.

3. The acts of the Respondent constitute a violation of Section 34-1-12(a) (2), Code of Alabama 1975, Dishonesty, fraud, or gross negligence in the practice of public accounting constitutes sufficient grounds for disciplinary action by the Board.

4. The acts of the Respondent constitute a violation of Chapter 30-X-7-.11 of the Alabama State Board of Public Accountancy Administrative Code, Failure to respond in writing to any communication from the Board requesting a response within thirty (30) days, which is a cause for disciplinary action under Section 34-1-12 (a) (14) of the 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 9318 be REVOKED, that Respondent is fined nine thousand dollars (\$9,000.00) 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 9th day of March 2016.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

MS. SHEPPARD-HARRIS AND MESSRS.
COMER, RICHARDS, SINGLETARY, AND
WRIGHT

RECUSED:

MS. FAUGHT AND MR. BARRANCO

ATTEST:



D. Boyd Busby, CPA
Executive Director
March 9, 2016