

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE)
COMPLAINT AGAINST:)
GARY GENE COLLINS, CPA) CASE NO. 15-9
CERTIFICATE NO. 12586)
)
)
)
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 Gary Gene Collins, CPA, Certificate No. 12586, 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 returned to the Board office by the U.S. Postal Service marked "Unclaimed, Unable to Forward."
4. Respondent attended the hearing, along with his legal counsel, and presented oral arguments on his behalf.
5. Documentary evidence designated as Boards' Exhibits 1 through 4 were admitted into evidence and published to the Board.
6. Documentary evidence designated as Respondent's Exhibit 1 was admitted into evidence and published to the Board.

7. Documentary evidence presented at the hearing established that on June 24, 2015, the Respondent Gary Gene Collins, pled guilty in the United State District Court, Northern District of Alabama, to the felony offenses of Conspiracy to File False Tax Returns in violation of Title 18 United States Code Section 371, and Aiding and Abetting Wire Fraud in violation of Title 18 United States Code Sections 1343 and 2.

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) (11) Code of Alabama 1975.

3. The acts of the Respondent constitute a violation of Section 34-1-12(a) (6), Code of Alabama 1975, a conviction of a felony under the laws of any state or the United States. Respondent's conviction of "Conspiracy to File False Tax Returns," a violation of Title 18 United States Code Section 371, and Aiding and Abetting Wire Fraud in violation of Title 18 United States Code Sections 1343 and 2, are both felony offenses under the laws of the United State of America.

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 12586 be REVOKED, that Respondent is fined five hundred dollars (\$500.00) 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. FAUGHT AND MESSRS. BARRANCO,
COMER, RICHARDS, SINGLETARY, AND
WRIGHT

RECUSED:

MS. SHEPPARD-HARRIS

ATTEST:



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