

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE)
COMPLAINT AGAINST:)
ROBERT A WEBB, CPA) CASE NO. 15-3
CERTIFICATE NO. 3181)
)
)
)
RESPONDENT.)

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on November 6, 2015, in Troy, AL, in the matter of the complaint against Robert A. Webb, CPA, Certificate No. 3181, 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 doing business as a Certified Public Accountant firm, and was so registered 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 card was signed and returned to the Board office by the U.S. Postal Service.
4. Respondent attended the hearing, along with his legal counsel, questioned the Board's witness and presented oral arguments on his behalf.
5. Documentary evidence designated as Boards' Exhibits 1 through 8 were admitted into evidence and published to the Board.

6. Documentary evidence designated as Respondent's Exhibits 1 through 2 were admitted into evidence and published to the Board.

7. Documentary evidence presented at the hearing established that Respondent undertook an engagement that he could not reasonably expect to complete with professional competence, established by the Board as specifically set forth in Board rules and regulations, Sections 30-X-6-.03(1)(a) et seq. (Professional Competence)

8. Documentary evidence presented at the hearing established that Respondent completed an audit report that reflected lack of due professional care, established by the Board as specifically set forth in Board rules and regulations, Sections 30-X-6-.03(1)(b) et seq. (Due Professional Care)

9. Documentary evidence presented at the hearing established that Respondent completed an audit report that reflected a lack of adequate planning and supervision, established by the Board as specifically set forth in Board rules and regulations, Sections 30-X-6-.03(1)(c) et seq. (Planning and Supervision)

10. Documentary evidence presented at the hearing established that Respondent completed an audit report that does not satisfy the requirements of Sections 30-X-6-.03(3), established by the Board as specifically set forth in Board rules and regulations, Sections 30-X-6-.03(3) et seq. (Accounting Principles)

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-.03(a), which is a cause for revocation under Section 34-1-12 (a)(4) and Section 34-1-12(a)(14), Code of Alabama 1975.

2. The acts of the Respondent constitute a violation of the rules of professional conduct established by the Board, specifically, Board Rule 30-X-6-.03(1)(b), which is a cause for revocation under Section 34-1-12 (a)(4) and Section 34-1-12(a)(14), Code of Alabama 1975.

3. The acts of the Respondent constitute a violation of the rules of professional conduct established by the Board, specifically, Board Rule 30-X-6-.02(1)(c), which is a cause for revocation under Section 34-1-12 (a)(4) and Section 34-1-12(a)(14), Code of Alabama 1975.

4. The acts of the Respondent constitute a violation of the rules of professional conduct established by the Board, specifically, Board Rule 30-X-6-.03(3), which is a cause for revocation under Section 34-1-12 (a)(4) and Section 34-1-12(a)(14), 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 3181 be REVOKED, that Respondent is 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 30th day of November 2015.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY


CONCUR:

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

RECUSED:

MR. RICHARDS

ATTEST:



D. Boyd Busby, CPA
Executive Director
November 30, 2015