

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE  
COMPLAINT AGAINST:  
JAMES M. HIVNER, CPA  
CERTIFICATE NO. 4822

RESPONDENT.

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CASE NO. 14R-21

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on January 31, 2014, in Montgomery, in the matter of the complaint against James M. Hivner, CPA, Certificate No. 4822, 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 was signed and returned to the Board 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 Board's Exhibits 1-6 was 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, 2012. 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.

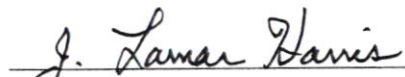
DONE this 31st day of January 2014.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

MS. FAUGHT AND MESSRS.  
BARRANCO, COMER, RICHARDS,  
SINGLETARY, AND WRIGHT

ATTEST:

  
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J. Lamar Harris, CPA  
Executive Director  
February 14, 2014