

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE)
COMPLAINT AGAINST:)
TRACIE P. LAWRENCE, CPA) CASE NO. 12-9
CERTIFICATE NO. 6149)
RESPONDENT.)

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and following a full and fair hearing before the Board on January 28, 2013, makes the following Findings of Fact and Conclusions of Law in the above styled case.

FINDINGS OF FACT

1. Respondent is a duly Certified Public Accountant in the State of Alabama, and was so registered at all times 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 and/or notice was not returned to the Board by the U.S. Postal Service.
4. Respondent attended the hearing, questioned the Board's witness and presented oral argument on her own behalf.
5. Documentary evidence designated as Boards' Exhibits 1-6 and Respondent's Exhibit R-1 were admitted into evidence and published to the Board.
6. The evidence presented at the hearing established that in April 2012, Respondent undertook the preparation of the 2011 federal and state income taxes for Andre' B. Marvray, both

personal and for MarLane Safety, Health & Environmental, LLC, in which Marvray was a partner.

7. The evidence presented at the hearing established that Marvray delivered to the Respondent documents relating to his personal taxes and to MarLane. The MarLane documents were to be used by the Respondent for the preparation of the taxes of Charles Lane, the other partner in MarLane. Because of the imminent tax deadline of April 17, 2012, Respondent and Marvray agreed that Respondent would file for extensions of the deadline.

8. The evidence presented at the hearing established that beginning on April 23, 2012, Marvray made numerous attempts, by telephone, e-mail and personal visits to Respondent's home, to request that Respondent either complete the tax filings as agreed or return the documents provided by Marvray. To date Marvray has been unable to contact the Respondent directly. On July 5, 2012, Marvray filed a small claim with the Bessemer Circuit Court to get his records back. On August 4, 2012 the small claims court papers were served by a constable at Respondent's home. Then on September 3, 2012, Marvray filed a complaint with the Board that was acknowledged by the Board on September 11, 2012. Immediately thereafter, on September 15, 2012, Marvray received his records from the Respondent.

9. The evidence presented at the hearing established that on September 11, 2012, the Board wrote a certified letter to the Respondent and because of Respondent's failure to respond, the Board sent a second certified letter on October 15, 2012, informing the Respondent that because of the failure to respond, the matter was being referred to the Board's Investigative Committee. The board has not received any written response to its letters.

10. The Board finds that Respondent's failure to respond to Marvray's attempts to contact her constitutes sufficient evidence that she committed acts or engaged in conduct discreditable to

the public accounting profession.

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

2. The Respondent committed acts or engaged in 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 Board Rule 30-X-7-.11, which is a cause for revocation under Section 34-1-12(a)(14), Code of Alabama 1975.

4. The acts of the Respondent in failing to return records in a timely manner constitutes a violation of Board Rule 30-X-7-.07(2)(b), which is a cause for revocation under Section 34-1-12(a)(14), Code of Alabama 1975.

5. The acts of the Respondent in failing to return records in a timely manner constitutes a violation of Section 34-1-21(b)(2), Code of Alabama 1975, which is a cause for revocation under Section 34-1-12(a)(14), Code of Alabama 1975.

CONCLUSION

Based on the Findings of Fact and Conclusions of Law set forth above, the Board finds that the Respondent is guilty of all charges alleged in the Board's Complaint and, thus, she is due to be disciplined on each of the charges, separately and severally.

It is therefore ORDERED, ADJUDGED and DECREED by this Board that the Certified Public Accountant Certificate and permit to practice of the Respondent be REVOKED, that Respondent be fined one thousand dollars (\$1,000.00) per violation for each of the three violations in the Board's Complaint for a total fine of three thousand dollars (\$3,000.00) and that the revoked Certified Public Accountant Certificate and permit to practice be returned to the Board office within 30 days of this date.

DONE this 28th day of January 2013.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

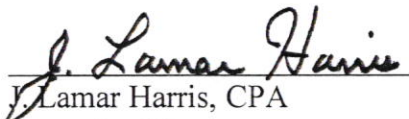
CONCUR:

MESSRS. SINGLETARY, COMER,
D'OLIVE, ODOM AND MS. FAUGHT

RECUSED:

MR. RICHARDS

ATTEST:


J. Lamar Harris, CPA
Executive Director
February 14, 2013