

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE )  
COMPLAINT AGAINST: )  
TRACIE P. LAWRENCE, CPA ) CASE NO. 12-6  
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 September 21, 2012, 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 was signed and 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 1-14 were admitted into evidence and published to the Board.
6. The evidence presented at the hearing established that in 2009, Respondent undertook the preparation of the 2008 federal income taxes (Form 1120S) for Eraka Mc, Inc., and provided

a letter to Eraka Mc., Inc. stating that she had electronically filed the tax return with the Internal Revenue Service. Respondent was paid for this service.

7. The evidence presented at the hearing established that in July 2011 Eraka Mc, Inc. received a letter from the Internal Revenue Service stating that they had no record of receiving a 2008 Form 1120 tax return from Eraka Mc, Inc.

8. The evidence presented at the hearing established that between July 2011 and February 24, 2012, Eraka Sims, the President of Eraka Mc, Inc. attempted to contact the Respondent by telephone, e-mail, regular mail and fax. Telephone messages left on the Respondent's voice mail and the written messages stated that the Internal Revenue Service had no record of receiving the 2008 tax return. Respondent did not respond to these messages.

9. The evidence presented at the hearing established that as a result of Eraka Mc, Inc. not being able to produce a record of the filing the Internal Revenue Service was requesting payment of a penalty in the amount of \$1,079.00.

10. The evidence presented at the hearing established that on February 29, 2012, that the Board notified the Respondent by certified letter that the Board had been informed of the complaint by Eraka Sims against the Respondent and requested the Respondent respond to the Board with written comments by March 29, 2012, regarding the matter. The Board did not receive any written response from the Respondent by March 29, 2012, and has not received any such response as of the date of the hearing in this matter.

11. The Board finds that Respondent's failure to respond to Sims' 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 suspension 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 suspension 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 disciplinary action 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 SUSPENDED for two years from the date of this order, that Respondent be fined twenty five hundred dollars (\$2,500.00) per violation for each of the two violations in the Board's Complaint for a total fine of five thousand dollars (\$5,000.00) and that the suspended Certified Public Accountant Certificate and permit to practice be returned to the Board office within 30 days of this date.

DONE this 21st day of September 2012.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

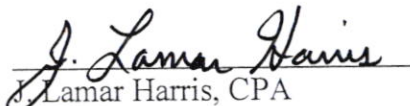
CONCUR:

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

RECUSED:

MR. RICHARDS

ATTEST:



J. Lamar Harris, CPA

Executive Director

October 3, 2012