

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE )  
COMPLAINT AGAINST: )  
DONALD L. DIONNE, CPA ) CASE NO. 12-3  
CERTIFICATE NO. 5273 )  
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 23, 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 failed to attend the hearing. The hearing was conducted in his absence, as provided in Section 34-1-14(c) and Section 41-22-12(d), Code of Alabama 1975.
5. Documentary evidence designated as Boards' Exhibits 1-7 were admitted into evidence and published to the Board.

6. The evidence presented at the hearing established that on November 17, 2011, the United States District Court, Northern District of Alabama, based upon Respondent's plea of guilty, adjudged the Respondent guilty of the felony offense of Bankruptcy Fraud, in violation of 18 U.S. C. §§ 152(2) and (2).

7. The evidence presented at the hearing established that the Respondent was placed on probation for a term of 24 months with six of those months to be served in home detention.

8. The evidence presented at the hearing established that on August 25, 2011, the United States Internal Revenue Service suspended indefinitely the Respondent from practice before that agency.

9. The Board finds that Respondent's conviction of the felony offense of Bankruptcy Fraud, constitutes sufficient evidence that he 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 resulting in a felony conviction for Bankruptcy Fraud constitutes dishonesty or fraud under the laws of the United States, which is a cause for revocation under Section 34-1-12(a)(5), Code of Alabama 1975.

4. The acts of the Respondent resulted in his conviction of a felony offense under the laws of the United States, which is a cause for revocation under Section 34-1-12(a)(6), Code of Alabama 1975.

5. The acts of the Respondent resulting in a suspension indefinitely by the United States Internal Revenue Service from practicing before that agency is a cause for revocation under Section 34-1-12(a)(8), 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, his Certified Public Accountant Certificate and permit to practice are due to be revoked 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 is fined two thousand five hundred dollars (\$2,500.00) per count for each of the four counts in the Board's Complaint for a total fine of ten thousand dollars (\$10,000.00), 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 23rd day of March 2012.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

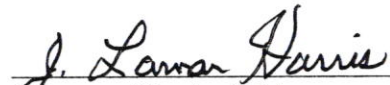
CONCUR:

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

RECUSED:

MR. RICHARDS

ATTEST:

  
\_\_\_\_\_  
J. Lamar Harris, CPA

Executive Director

April 6, 2012