

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE )  
COMPLAINT AGAINST: )  
TRACIE P. LAWRENCE, CPA ) CASE NO. 10-20  
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 21, 2011, 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 1-3 were admitted into evidence and published to the Board.
6. The evidence presented at the hearing established that in March 2010, Respondent received financial records for the following persons and entities: Judy Bearden, Gerald Wiggins,

Stacy Wiggins, Bearden Properties LLC, American Hospice Foundation, and American Hospice Inc. These records were provided to Respondent for the purpose of tax preparation.

7. The evidence presented at the hearing established that the owners of the financial records and persons representing the owners had, over a period of months and by various means, attempted to contact the Respondent to request the return of the records. Despite these efforts Respondent would not return the records until early November 2010 and only after demand from Dustin Kittle, attorney for Judy Bearden Wiggins, under threat of criminal charges.

8. The evidence presented at the hearing established that on September 20, 2010, that the Board notified the Respondent by certified letter that the Board had been informed of the complaint by Judy Bearden Wiggins against the Respondent and requested the Respondent respond to the Board with written comments by October 20, 2010, regarding the matter. The Board did not receive any written response from the Respondent by October 20, 2010, and has not received any such response 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 a violation of Board Rule 30-X-7-.07(2)(b), which is a cause for disciplinary action under Section 34-1-12(a)(14), Code of Alabama 1975.
2. The acts of the Respondent resulting in her failure to return the records in question upon request constitutes a violation of Section 34-1-21(b)(2) of the Code of Alabama 1975, which is a cause for disciplinary action under Section 34-1-12(a)(14), 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 Respondent is CENSURED and that Respondent is fined five hundred dollars (\$500.00) per violation for each of the three violations in the Board's Complaint for a total fine of one thousand five hundred dollars (\$1,500.00).

DONE this 21st day of January 2011.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

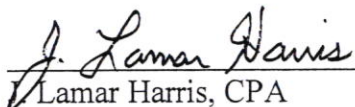
CONCUR:

MESSRS. D'OLIVE, ODOM  
PATTERSON, SCOTT,  
SINGLETARY AND WRIGHT

RECUSED:

MR. RICHARDS

ATTEST:

  
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Lamar Harris, CPA

Executive Director  
February 8, 2011