

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE)
COMPLAINT AGAINST:)
WANDA JOYCE SMITHSON, CPA) CASE NO. 10-1
CERTIFICATE NO. 5346-R)
RESPONDENT.)

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on May 10, 2010, 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 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 1-4 were admitted into evidence and published to the Board.
6. The evidence presented at the hearing established that on July 25, 2008, the Tennessee State Board of Accountancy revoked the Respondent's license to practice public accountancy in

the State of Tennessee due to her failure to comply with peer review requirements and failure to comply with licensing requirements.

7. The evidence presented at the hearing established that on December 11, 2009 the Board notified the Respondent by certified letter that the Board had been informed by the Tennessee State Board of Accountancy of the Tennessee Board's revocation and requested the Respondent respond to the Board, regarding the matter, with written comments by January 11, 2010. The Board did not receive any written response from the Respondent by January 11, 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 resulted in the revocation of her authority to practice as a certified public accountant in another state, which is a cause for revocation under Section 34-1-12(a)(7), Code of Alabama 1975.

2. 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.

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, her Certified Public Accountant Certificate is 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 one thousand dollars (\$1,000.00) per violation for each of the two violations in the Board's Complaint for a total fine of 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 30 days of this order.

DONE this 10th day of May 2010.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

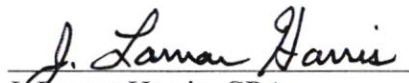
CONCUR:

MESSRS. ODOM, D'OLIVE
PATTERSON, RICHARDS,
SINGLETERY AND WRIGHT

RECUSED:

MR. SCOTT

ATTEST:



J. Lamar Harris, CPA

Executive Director

May 28, 2010