

**BEFORE THE ALABAMA STATE  
BOARD OF PUBLIC ACCOUNTANCY**

**IN THE MATTER OF** )  
**THE COMPLAINT AGAINST:** )  
**MICHAEL JOHN HARRIS, CPA** ) **CASE NO. 08-03**  
**CERTIFICATE NO. 5350** )  
 )  
**RESPONDENT.** )

**FINAL ORDER**

THIS CAUSE came to be heard before the Alabama State Board of Public Accountancy (the "Board"), on September 18, 2009 in Montgomery, Alabama. Mr. Michael John Harris, CPA offered a signed Consent Order and Waiver, which was ACCEPTED by the Board and is incorporated herein by reference.

It is therefore ORDERED, ADJUDGED and DECREED by the Board that the provisions set forth in the aforesaid Consent Order are hereby approved and that the terms and conditions thereof shall become effective immediately.

DONE this 18th day of September, 2009.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

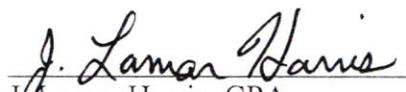
CONCUR:

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

RECUSED:

MS. INGRAM

ATTEST:

  
J. Lamar Harris, CPA  
Executive Director  
September 22, 2009

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF )  
THE COMPLAINT AGAINST: )  
MICHAEL JOHN HARRIS, CPA )  
CERTIFICATE NO. 5350 )  
RESPONDENT. )

CASE NO. 08-03



CONSENT ORDER

The Alabama State Board of Public Accountancy (the "Board"), by and through its undersigned counsel, and Mr. Michael John Harris, CPA ("Respondent"), agree to the Stipulation and Findings of Fact set forth below, including the plea of guilty contained therein, and hereby consent to the entry of this Order, subject to the approval of the Board, without further adjudication of any factual or legal issues which could or may be raised by the filing of an Administrative Complaint before the Board.

STIPULATION AND FINDINGS OF FACT

1. The Board has acquired and maintains jurisdiction over Respondent by virtue of the Code of Alabama 1975, § 34-1-1 *et seq.* (Public Accountancy Act of 2003), and the rules and regulations promulgated thereunder. Respondent acknowledges and herein submits to the jurisdiction of the Board.

2. Respondent understands that he has the right to a fair hearing pursuant to the Alabama Administrative Procedure Act, Code of Alabama 1975 § 41-22-20 *et seq.*, and the Public Accountancy Act of 2003, Code of Alabama 1975 § 34-1-1 *et seq.*

3. Respondent understands that by submitting to this Consent Order he is waiving his rights as set forth herein, thus enabling the Board to adopt and enter this Consent Order without further process.

4. For purposes of this proceeding between the Board and Respondent, and for no other purpose or proceeding, Respondent admits the truth of the factual allegations made against

him in the above-styled Summons and Complaint and admits that he is guilty as charged in Counts 1 and 2 of that Summons and Complaint. The Summons and Complaint filed in this case is incorporated herein by reference and is attached as an Exhibit to this Consent Order.

5. Respondent understands that this Stipulation and Findings of Fact, and the plea of guilty contained herein, are subject to adoption or rejection by the Board. It is understood that, in deciding whether to adopt the Stipulation and Findings of Fact, with the plea of guilty, the Board may receive oral or written communications from its staff, experts, attorney, or others. Such communications shall not disqualify the Board, staff, experts, attorney, or others from participating in this or other matters affecting Respondent.

6. It is agreed by all parties and the Board that, should the Board decline to approve this settlement, then this Consent Order and Waiver shall become null and void and the Respondent shall have all the rights and privileges under the laws of the State of Alabama and United States of America.

#### ORDER

Based upon the above referenced Stipulation and Findings of Fact, and Waiver attached hereto, Respondent stipulates that the Board may enter the following disciplinary order:

A. Respondent's certificate as a Certified Public Accountant (CPA) in this State is revoked. The revocation shall become effective September 18, 2009. Respondent shall return his CPA certificate to the Board no later than September 18, 2009.

B. Respondent is ordered to pay an administrative fine in the amount of one thousand dollars (\$1,000.00). Payment of the administrative fine levied herein shall be made payable to the Alabama State Board of Public Accountancy in the form of a

cashier's check or money order. Payment shall be made immediately upon entry of this Order.

**FOR THE BOARD**

August 24, 2009  
Date

William D. Little  
WILLIAM D. LITTLE  
Attorney for the Alabama State  
Board of Public Accountancy

**FOR THE RESPONDENT**

August 18, 2009  
Date

Michael John Harris  
MICHAEL JOHN HARRIS

State of Alabama

County of Dallas

Subscribed and sworn to before me, a Notary Public on this 18 day of August, 2009.

Mari D. Olinger  
Notary Public  
My Commission Expires: 5/7/2013