

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

IN THE MATTER OF)	
THE COMPLAINT AGAINST:)	
CAROL L. SELLERS, CPA)	CASE NO. 06-4
CERTIFICATE NO. 5088)	
)	
RESPONDENT.)	

FINAL ORDER

THIS CAUSE came to be heard before the Alabama State Board of Public Accountancy (the "Board"), on November 5, 2007 in Montgomery, Alabama. Ms. Carol L. Sellers, 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 5th day of November, 2007.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

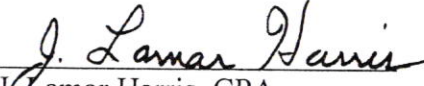
CONCUR:

MESSRS. KASSOUF, CARDEN, ODOM,
PATTERSON AND SCOTT

RECUSED:

MS. INGRAM

ATTEST:



J. Lamar Harris, CPA
Executive Director
November 6, 2007

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF)
THE COMPLAINT AGAINST:)
CAROL L. SELLERS, CPA) **CASE NO. 06-4**
CERTIFICATE NO. 5088)
)
RESPONDENT.)

CONSENT ORDER

The Alabama State Board of Public Accountancy (the "Board"), by and through its undersigned counsel, and Ms. Carol L. Sellers, 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 she 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 she is waiving her 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

her in the above-styled Summons and Complaint and admits that she is guilty as charged in Counts one, two, three, and four 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:

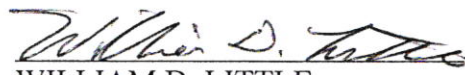
- A. Respondent is ordered to refrain from accepting any governmental audit or review engagements or issuing any governmental audit or review reports after November 5, 2007.
- B. Respondent is ordered to complete the AICPA continuing professional education course entitled "Professional Ethics: The AICPA's Comprehensive Course" and to submit to the Board a Certificate of Completion for the course by December 31, 2007.

C. Respondent is ordered to refund to the Town of Eclectic the amount of three thousand eight-hundred sixty-two dollars (\$3,862.00). This amount represents the fees Respondent received from the Town of Eclectic for the audit of the financial statements of the Town of Eclectic for the year ended September 30, 2004, that Respondent was engaged to complete but never did. Payment of the refund ordered herein shall be made payable to the Town of Eclectic in the form of a cashier's check or money order. Payment shall be made immediately upon entry of this Order.

D. Respondent is ordered to pay an administrative fine in the amount of two thousand dollars (\$2,000.00). 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

11/5/07
Date


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

FOR THE RESPONDENT

November 5, 2007
Date

November 5, 2007
Date

Carol L. Sellers
CAROL L. SELLERS

James M. Sizemore, Jr.
JAMES M. SIZEMORE, JR.
Attorney for the Respondent

State of Alabama

County of Tallapoosa

Subscribed and sworn to before me, a Notary Public on this 5th day of November, 2007.

Brenda S. Sizemore
Notary Public
My Commission Expires: 1/2/11