

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE)
COMPLAINT AGAINST:)
THOMAS L. HINSON, JR., CPA) CASE NO. 05-1
CERTIFICATE NO. 1254)
RESPONDENT.)

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on November 8, 2005, 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.
4. Respondent attended the hearing with Thomas E. Reynolds, Esq. as counsel. Mr. Reynolds presented Respondent as a witness and questioned all witnesses; presented documentary evidence; and presented oral argument on behalf of the Respondent.
5. Documentary evidence designated as Boards' Exhibits 1 & 3-7 and Respondent's Exhibits 1-3 were admitted into evidence and published to the Board.
6. The evidence presented at the hearing established that from 1993 through 2004 Respondent provided to Edward J. Levins ("Levins") professional accounting services.

Respondent's scope of services for this engagement included the preparation and timely filing of Levins' federal and state income tax returns and making Levin's estimated tax payments for the years 1999, 2000, 2001, and 2002.

7. The evidence presented at the hearing established that Levins provided to the Respondent detailed information concerning Levins' finances, including financial records, documents, or copies thereof, in order to facilitate the preparation of the estimated tax payments and the timely filing off the tax returns for the years 1999, 2000, 2001, and 2002.

8. The evidence presented at the hearing established that the Respondent prepared Levins' tax returns for 1999, 2000, 2001, and 2002; however, Respondent did not file these returns in accordance with the scope of his engagement.

9. The evidence presented at the hearing established that Levins, on numerous occasions, made reasonable requests to Respondent for the return of Levins' financial records and tax documents. Despite these requests, Respondent failed to return to Levins these records.

10. The Board finds that Respondent's failure to timely file Levins' federal and state tax returns for the years 1999, 2000, 2001, and 2002 in accordance with the scope of his engagement demonstrated a lack of professional competence and due professional care.

11. The Board finds that Respondent's failure to timely file Levins' federal and state tax returns for the years 1999, 2000, 2001, and 2002 in accordance with the scope of his engagement constitutes evidence of conduct discreditable to the public accounting profession.

12. The Board finds that Respondent failed to furnish, upon reasonable requests, tax records and documents belonging to Levins, his client.

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 Rules 30-X-6-.03(1)(a) and (b), which is a cause for disciplinary action under Section 34-1-12 (a)(4), Code of Alabama 1975.

2. 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 disciplinary action under Section 34-1-12 (a)(4), Code of Alabama 1975.

3. The Respondent committed acts or engaged in conduct discreditable to the public accounting profession, which is a cause for disciplinary action under Section 34-1-12 (a)(11), Code of Alabama 1975.

4. The acts of the Respondent constitute a violation of the Rules established by the Board, specifically, 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.

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.

It is therefore ORDERED, ADJUDGED and DECREED by this Board that the Respondent is fined one thousand dollars (\$1,000.00) for charge number one, two hundred fifty dollars (\$250.00) for charge number two, and one thousand dollars (\$1,000.00) for charge number three.

DONE this 8th day of November, 2005.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

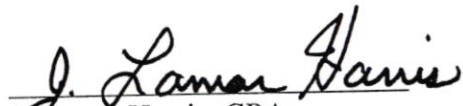
CONCUR:

MESSRS. QUINN, CARDEN,
PATTERSON, SCOTT
AND MS. INGRAM

RECUSED:

MR. KASSOUF

ATTEST:


J. Lamar Harris, CPA
Executive Director
December 2, 2005