

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE )  
COMPLAINT AGAINST: )  
DONNA M. BRUCE, CPA ) CASE NO. 04-5  
CERTIFICATE NO. 3774 )  
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, 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 by the U.S. Postal Service.
4. Respondent failed to attend the hearing but did submit a written statement to the Board dated January 19, 2005 for inclusion in the official record. 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 Boards' Exhibits 1-6 and Respondent's Exhibit 1 were admitted into evidence and published to the Board.

6. The evidence presented at the hearing established that on November 12, 2004, the United States District Court, Northern District of Alabama adjudged the Respondent guilty of the felony offenses of Mail Fraud, Money Laundering, and Attempt to Commit Tax Evasion in violation of 18 U.S.C. § 1341, 18 U.S.C. § 1957, and 18 U.S.C. § 7201, respectively.

7. The Board finds that Respondent's conviction of the felony offenses of Mail Fraud, Money Laundering, and Attempt to Commit Tax Evasion constitutes sufficient evidence that she committed acts or engaged in conduct discreditable to the public accounting profession.

#### 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 Rule 30-X-6-.05(1), which is a cause for revocation under Section 34-1-12(a)(4), Code of Alabama 1975.

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

3. The acts of the Respondent resulted in her conviction of crimes, an element of which was dishonesty or fraud, under the laws of the United States, which is a cause for revocation under Section 34-1-12(a)(5), Code of Alabama 1975.

3. The acts of the Respondent resulted in her conviction of felony offenses under the laws of the United States, which is a cause for revocation under Section 34-1-12(a)(6), 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 of the Respondent be REVOKED, that Respondent is fined one thousand dollars (\$1,000.00), and that Respondent return the revoked Certified Public Accountant Certificate to the Board office within thirty (30) days of this order.

DONE this 21st day of January 2005.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

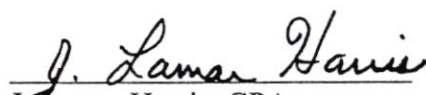
CONCUR:

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

RECUSED:

MR. SCOTT

ATTEST:

  
J. Lamar Harris, CPA  
Executive Director  
February 10, 2005