

BEFORE THE ALABAMA STATE  
BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF )  
THE COMPLAINT AGAINST: )  
WESTON L. SMITH, CPA ) CASE NO. 03-5  
CERTIFICATE NO. 3135 )  
RESPONDENT. )

FINAL ORDER

THIS CAUSE came to be heard before the Alabama State Board of Public Accountancy (the "Board"), on March 24, 2006 in Montgomery, Alabama. Mr. Weston L. Smith, 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 24th day of March, 2006.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY


CONCUR:

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

RECUSED:

MESSRS. CARDEN AND KASSOUF

ATTEST:

  
J. Lamar Harris, CPA  
Executive Director  
March 27, 2006

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF )  
THE COMPLAINT AGAINST: )  
WESTON L. SMITH, CPA ) CASE NO. 03-5  
CERTIFICATE NO. 3135 )  
RESPONDENT. )

CONSENT ORDER

The Alabama State Board of Public Accountancy (the "Board"), by and through its undersigned counsel, and Mr. Weston L. Smith, 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 and permit to practice as a Certified Public Accountant (CPA) in this State are revoked. The revocation shall become effective March 24, 2006. Respondent shall return his CPA certificate and permit to practice to the Board no later than March 24, 2006.

B. Respondent is ordered to pay an administrative fine in the amount of one thousand dollars (\$1,000.00) for Count 1 and one thousand dollars (\$1,000.00) for Count 2 of the Summons and Complaint. Payment of the total administrative fines levied herein

of two thousand dollars (\$2,000.00) 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**

3/21/06  
Date

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

**FOR THE RESPONDENT**

3/20/06  
Date

Weston L. Smith  
WESTON L. SMITH  
[Signature]  
Attorney for Respondent

State of Alabama

County of Montgomery

Subscribed and sworn to before me, a Notary Public on this 20 day of March, 2006.

[Signature]  
Notary Public  
My Commission Expires: 3/22/07