

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE)
COMPLAINT AGAINST:)
SHANNON GARRETT COOK, CPA) CASE NO. 18-14
CERTIFICATE NO. 10475)
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 15, 2018, in Tuscaloosa, AL, in the matter of the complaint against Shannon Garrett Cook, CPA, Certificate No. 10475, makes the following Findings of Facts and Conclusions of Law in support of this Order.

FINDINGS OF FACT

1. Respondent undertook to prepare for Goodwill of Central Alabama Federal Contract Employee's Plan and 403(b) Thrift Plan for Goodwill Industries of Central Alabama, Inc., audit reports for the years ended December 31, 2014 and December 31, 2015, of these companies for submission to the United States Department of Labor in compliance with the Employee Retirement Income Security Act. Respondent subsequently prepared and submitted to the Department of Labor documents comprising audit reports intended to be considered as compliance with this act.
2. All four audit reports were issued by SG Cook & Company LLC and signed by the Respondent. SG Cook & Company LLC was not registered with the Board at the time of the audit report issuance or through the current date.

3. Respondent did not complete the Peer Review Program requirements established by the Board. The act charged constitutes a failure to satisfy the Peer Review Program requirements of the Board, specifically Board Rule 30-X-8-.03, in violation of Section 34-1-12(a)(13), Code of Alabama 1975.

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. Respondent admits he is subject to the provisions of the ALA. CODE (1975) §§ 34-1-1 – 22 and the jurisdiction of the Board.

2. Respondent stipulates that his conduct as set for in the “Stipulated Facts” constitutes a violation of one or more of the following statutes and administrative rules: ALA. CODE (1975) §§ 34-1-12(a)(13), and 34-1-16(2); and/or ALA. ADMIN. CODE r. 30-X-6-.05(1), and 30-X-7-.08.

3. Respondent stipulates that his admission to providing attest services while not having a valid firm permit to practice and not being enrolled in the peer review program is a violation of one or more of those statutes and/or rules set forth above and is subject to disciplinary action by the Board.

It is therefore ORDERED, ADJUDGED and DECREED by this Board that the license, registration, certificate and/or permit to practice of the Respondent be REVOKED, that the CPA Certificate number 10475 be REVOKED, that Respondent is fined three thousand dollars (\$3,000.00) to be paid within one year of this Order, that the Respondent return the revoked

Certified Public Accountant Certificate to the Board office within thirty (30) days of this Order and that Respondent complete the NASBA CPT Ethics Training Course before applying for reinstatement.

DONE this 15th day of November 2018.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY


CONCUR:

MS. SHEPPARD-HARRIS AND MESSRS.
BARRANCO, BLACKMON, COMER, GRICE,
AND MADISON

RECUSED:

MESSR. SCHAFFERS

ATTEST:



D. Boyd Busby, CPA
Executive Director
November 30, 2018