

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE)
COMPLAINT AGAINST:)
RUBY EARNEST CADE, CPA) CASE NO. 18CPE-7
CERTIFICATE NO. 4252)
)
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 Ruby Earnest Cade, CPA, Certificate No. 4252, makes the following Findings of Facts and Conclusions of Law in support of this Order.

FINDINGS OF FACT

1. Respondent stipulates that her 2017-2018 Registration reported 41.5 hours of Continuing Professional Education (hereinafter referred to "CPE").
2. Respondent was selected for audit as a follow-up to an audit of CPE for 2015, in which she failed.
3. Respondent was deficient 7.5 hours of CPE because she claimed hours that were not earned in the reporting year.

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:

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

4. Respondent stipulates that her 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) §§ 34-1-11(c) and 34-1-12(a)(12); and/or ALA. ADMIN. CODE r. 30-X-6-.05(1).

5. Respondent stipulates that her failure to fully comply with CPE attendance and/or reporting requirements 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 Respondent be CENSURED, that the Respondent be fined one thousand five hundred dollars (\$1500.00) within 30 days and that the Respondent complete the NASBA CPT Ethics Training Course within 45 days.

DONE this 15th day of November 2018.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

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

ATTEST:



D. Boyd Busby, CPA
Executive Director
December 5, 2018