

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE )  
COMPLAINT AGAINST: )  
CLAYTON ALLEN HARMON, CPA ) CASE NO. 19-2  
CERTIFICATE NO. 12407 )  
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 18, 2019, in Montgomery, AL, in the matter of the complaint against Clayton Allen Harmon, CPA, Certificate No. 12407, makes the following Findings of Facts and Conclusions of Law in support of this Order.

**FINDINGS OF FACT**

1. Respondent agrees to the facts of the complaint where the complainant stated that the Respondent, acting as Treasurer for a not for profit organization, misappropriated \$14,674 over time and ultimately refunded the not for profit \$14,061.

**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)(4), and 34-1-12(a)(11); and/or ALA. ADMIN. CODE r. 30-X-6-.05(1).

3. Respondent stipulates that his admission to misappropriating assets for personal use 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 12407 be REVOKED, that Respondent is fined five thousand dollars (\$5,000.00) to be paid within thirty (30) days 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 18<sup>th</sup> day of January 2019.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY


CONCUR:

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

RECUSED:

MESSRS. BARRANCO AND MADISON

ATTEST:

  
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D. Boyd Busby, CPA  
Executive Director  
January 23, 2019