BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE	)	
COMPLAINT AGAINST:	)	
COLLEEN S DRESSER, CPA	)	CASE NO. 19D-16
CERTIFICATE NO. 4486	)	
	)	
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, in the matter of the complaint against COLLEEN S DRESSER, CPA, Certificate No. 4486, makes the following Findings of Facts and Conclusions of Law in support of this Order.

FINDINGS OF FACT

1. Respondent is a Certified Public Accountant in the State of Alabama and was so registered at all time 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 was returned to the Board and marked, "Return to Sender Refused Unable to Forward, " by the U.S. Postal Service.

4. Respondent failed to attend the hearing. 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 Board's Exhibits 1-6 was admitted into evidence and published to the Board.

6. Documentary evidence presented at the hearing established that Respondent's annual permit to practice expired on September 30, 2017. Respondent has failed to renew the annual permit to practice as of the date of the hearing in this matter.

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 Respondent constitute the failure to apply for an annual permit within one year of the expiration date of the permit and/or failure to apply for an annual permit to practice on or before September 30, 2018, in violation of Section 34-1-11 and Section 34-1-12(a) (10) Code of Alabama 1975.

2. The acts of the Respondent constitute a violation of Section 34-1-1, et seq., Code of Alabama 1975, and of the rules and regulations of the Board, specifically, Board Rules 30-X-3-.01, et seq. (Registration, Annual Permits, Branch Offices).

3. 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(8), in violation of Section 34-1-12 (a)(4), Code of Alabama 1975.

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 Respondent be fined two thousand dollars ($2,000.00) and that Respondent return the revoked Certified Public Accountant Certificate to the Board office within thirty (30) days of this Order.

DONE this 18th day of January 2019.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

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

ATTEST:

D. Boyd Busby

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