

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE)
COMPLAINT AGAINST:)
JUSTIN HEATH MCCLESKEY, CPA) CASE NO. 17-14
CERTIFICATE NO. 7922)
)
RESPONDENT.)

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on September 18, 2017, in Troy, AL, in the matter of the complaint against Justin Heath McCleskey, CPA, Certificate No. 7922, 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 times relevant to this 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 receipt was signed and returned to the Board office by the U.S. Postal Service.
4. Respondent did attend the hearing.
5. Documentary evidence designated as Boards' Exhibits 1 through 5 were admitted into evidence and published to the Board.

6. Documentary evidence presented at the hearing established that, the Respondent Justin Heath McCleskey, CPA, prepared and submitted a compilation report for the year ending December 31, 2015, for submission to the Alabama Licensing Board for General Contractors (ALBGC) in compliance with the ALBGC reporting requirements.

7. The compilation report submitted reflected a lack of due professional care required of a certified public accountant; a lack of the planning and supervision required of a certified public accountant; a lack of sufficient relevant data obtained by the certified public accountant; and a lack of compliance with the applicable generally accepted accounting principles promulgated by the American Institute of Certified public Accountants.

8. Documentary evidence designated as Defendant's Exhibit A was admitted into evidence and published to the Board.

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 the Respondent constitute a violation of the rules of professional conduct established by the Board, specifically, Board Rule 30-X-6-.03 (1)(b), Due Professional Care.

2. The acts of the Respondent constitute a violation of the rules of professional conduct established by the Board, specifically, Board Rule 30-X-6-.03(1)(c), Planning and Supervision.

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-.03(1)(d), Sufficient Relevant Data.

4. The acts of the Respondent constitute a violation of the rules of professional conduct established by the Board, specifically, Board Rule 30-X-6-.03(3) based on a lack of documentation as required by AR Section 80.14, Compilation of Financial Statements, Documentation in a Compilation Engagement.

5. Rule 30-X-6-.03 is both a rule of professional conduct promulgated by the Board and a rule promulgated by the Board.

6. Under Code of Alabama 1975, § 34-1-12(a)(4), the Board may discipline a registered certified public accountant for a violation of a rule of professional conduct promulgated by the Board.

7. Under Code of Alabama 1975, § 34-1-12(a)(14), the Board may discipline a registered certified public accountant for a violation of a rule promulgated 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 7922 be REVOKED, that Respondent is fined two thousand dollars (\$2,000.00) and that Respondent return the revoked Certified Public Accountant Certificate and permit to practice to the Board office within thirty (30) days of this Order.

DONE this 18th day of September 2017.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

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

RECUSED:

MR. COMER

ATTEST:



D. Boyd Busby, CPA
Executive Director
September 20, 2017