

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE)
COMPLAINT AGAINST:)
JAMES BEN BOWEN, CPA) CASE NO. 17-15
CERTIFICATE NO. 4460)
)
)
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 James Ben Bowen, CPA, Certificate No. 4460, 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 not 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 James Ben Bowen, CPA, operated Ben Bowen & Associates, P.C. as a CPA firm while in Inactive Status, not having an individual permit to practice and in an unregistered CPA firm with no permit to practice.

7. Respondent was notified via a certified letter from the Alabama State Board of Public Accountancy on January 19, 2016, stating that he had been placed on inactive status, that he was to place "inactive" behind CPA when using his credential, that the Board closed his firm as he was inactive and that he could not practice public accountancy as an inactive CPA.

8. Respondent's office was visited by Board staff on March 24, 2017. Evidence was presented of signage on the door of the office "Ben Bowen & Associates, PC, Certified Public Accountants," along with business cards for "Ben Bowen & Associates, PC, J. Ben Bowen Certified Public Accountant."

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 Code of Alabama 1975, §34-1-10(a), which provides that each office established or maintained in this state for the practice of public accounting by certified public accountants under Section 34-1-5, shall register annually and each office shall be under the direct supervision of a licensee holding a permit under §34-1-11.

2. The acts of the Respondent constitute a violation of Code of Alabama 1975, §34-1-16(2), which provides that no firm in this state shall use the title “certified public accountants” or the abbreviation “CPAs” indicating that the firm is composed of certified public accountants, unless the firm is registered as a firm of certified public accountants under §34-1-6 and holds a live permit issued under §34-1-11.

3. The acts of the Respondent constitute a violation of Code of Alabama 1975, §34-1-11(b)(2), which provides that effective October 1, 2007, certified public accountants granted inactive status by the board shall place the word “inactive” adjacent to their CPA title on any business card, letterhead or any other document or device, with the exception of their CPA certificate, on which their CPA title appears.

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 4460 be REVOKED, that Respondent is fined nine thousand dollars (\$9,000.00) 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 September 2017.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

AND
MESSRS. BARRANCO, BLACKMON, COMER,
GRICE, MADISON, AND SINGLETARY

RECUSED:

MS. SHEPPARD-HARRIS

ATTEST:



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