

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE )  
COMPLAINT AGAINST: )  
NATHAN ALAN EDWARDS, CPA ) CASE NO. 19CPE-16  
CERTIFICATE NO. 12330-R )  
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 20, 2019, in Birmingham, AL, in the matter of the complaint against Nathan Alan Edwards, CPA, Certificate No. 12330-R, 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 reported 41.5 hours of Continuing Professional Education (hereinafter referred to "CPE") on his 2018-2019 Registration Form.
3. Respondent listed ½ hour courses as 1 hour of CPE each, the respondent was unable to verify 7 hours of CPE reported, and the respondent reported self-study courses as live courses leaving a deficit of 19 hours of acceptable CPE.

**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 “Findings of Facts” constitutes a violation of one or more of the following statutes and administrative rules: ALA. CODE (1975) §§ 34-1-11(c), 34-1-12(a)(11), and 34-1-12(a)(12); and/or ALA. ADMIN. CODE r. 30-X-5-.02 and 30-X-5-.05(1).

3. Respondent stipulates that his 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 fined two thousand dollars (\$2,000.00) within 30 days, requires him to resolve all CPE deficiencies for fiscal year ending September 30, 2018, with current year CPE, and requires him to complete the NASBA CPT Ethics Training Course within 45 days. The CPE used to resolve the 2018 deficiency may not be used for fiscal year 2019 compliance.

DONE this 20<sup>th</sup> day of September 2019.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

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

ATTEST:

  
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D. Boyd Busby, CPA  
Executive Director  
September 26, 2019