

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE)
COMPLAINT AGAINST:)
ELIZABETH LUCILLE SPURGEON, CPA) CASE NO. 19CPE-10
CERTIFICATE NO. 9503)
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 Elizabeth Lucille Spurgeon, CPA, Certificate No. 9503, 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 her 2018-2019 Registration Form.
3. Respondent listed multiple ½ hour courses as 1 hour of CPE each; thus, the respondent was unable to document 2 hours of CPE reported.

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 she is subject to the provisions of the ALA. CODE (1975) §§ 34-1-1 – 22 and the jurisdiction of the Board.

2. Respondent stipulates that her 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 her 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 her to resolve all CPE deficiencies for fiscal year ending September 30, 2018, with current year CPE, and requires her 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 20th day of September 2019.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

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

ATTEST:



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