



# ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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D. Boyd Busby, CPA  
Executive Director

October 3, 2018

CERTIFIED MAIL 7016 2140 0000 8815 0780

Ms Kristin Retzke McCracken  
c/o Mr Daniel L McCleave Esq  
McCleave & Shields LLC  
507 Church Street  
Mobile AL 36602

Mr. McCleave:

Enclosed is the Final Order by the Alabama State Board of Public Accountancy ("the Board") dated September 18, 2018. The Order revokes (your client) Ms. Kristin Retzke McCracken's CPA Certificate Number 10757-R and fines Ms. McCracken \$5,000.

In accordance with the signed Consent Agreement, Ms. McCracken is to return her CPA certificate Number 10757-R to the board office, immediately. The fine of \$5,000 is to be paid and submitted to the board office within one year of September 18, 2018. If you have questions, please contact me at the number shown above.

Sincerely,

D. Boyd Busby, CPA  
Executive Director

DBB:AGT

Enclosure

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE )  
COMPLAINT AGAINST: )  
KRISTIN RETZKE MCCrackEN, CPA ) CASE NO. 17-22  
CERTIFICATE NO. 3648 )  
RESPONDENT. )

**FINAL ORDER**

THIS CAUSE came to be heard before the Alabama State Board of Public Accountancy ("the Board"), on September 18, 2018, in Auburn, Alabama. Mr. Daniel L. McCleave, Esq., attorney for Ms. Kristin Retzke McCracken, offered a Consent Agreement to revoke Ms. McCracken's CPA Certificate number 10757-R and fine her \$5,000, to be paid within one year of the Board's acceptance of the agreement.

It is therefore ORDERED, ADJUDGED and DECREED by the Board that the provisions set forth in the aforesaid Consent Agreement are hereby approved and that the terms and conditions thereof shall become effective immediately.

DONE this 18<sup>th</sup> day of September 2018.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

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

RECUSED:

MESSR. BLACKMON

ATTEST:

  
D. Boyd Busby, CPA  
Executive Director  
October 3, 2018