



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

RSA Plaza Suite 226
770 Washington Avenue
Montgomery, AL 36104-3807

334/242-5700
In-state WATS: 1-800-435-9743
Fax: 334/242-2711
www.asbpa.alabama.gov

Mailing Address
P.O. Box 300375
Montgomery, AL 36130-0375

D. Boyd Busby, CPA
Executive Director

July 22, 2020

CERTIFIED MAIL 7018 3090 0002 0156 2514

Mr Arthur Keith Pooser III CPA
PO Box 531386
Birmingham AL 35253

Dear Mr. Pooser:

Attached is an Order by the Alabama State Board of Public Accountancy ("the Board") dated July 17, 2020. The Order fines you a total of \$1,000.00, for failure to respond in writing to the Board's certified letter which was in violation of Board Rule 30-X-7-.11. The Board also requires any person that has been disciplined to complete the NASBA CPT Ethics Training Course, which cannot be used for CPE.

The administrative fine of \$1,000.00 is due within 30 days from the Board meeting and your cashier's check or money order should be made payable to the Alabama State Board of Public Accountancy and mailed to the Board at the address shown above. The NASBA CPT Ethics Training Course, you may find the link on the homepage of the Board's web site, is due within 45 days from the Board meeting. Once completed, please forward a copy of the Certificate of Completion to Teresa Taylor at teresa.taylor@asbpa.alabama.gov.

Please contact me at the number shown above should you have any questions.

Sincerely,

D. Boyd Busby, CPA
Executive Director

DBB/tt

Attachment

cc: Mr. Billington Garrett, Esq.

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE)
COMPLAINT AGAINST:)
ARTHUR KEITH POOSER, III, CPA) CASE NOS. 20-6 AND 20-7
CERTIFICATE NO. 8920)
d/b/a AKP & ASSOCIATES, LLC)
FIRM NO. F2128)
RESPONDENT.)

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on July 17, 2020, in Montgomery, in the matter of the complaint against ARTHUR KEITH POOSER, III, CPA, Certificate No. 8920, d/b/a AKP & ASSOCIATES, LLC, Firm No. F2128 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 time relevant to the complaint.
2. On February 20, 2020 two complaints were filed against the Respondent claiming that the Respondent accepted an engagement on April 3, 2019 to file individual tax returns for the Complainants as the Respondent had filed their jointly filed tax returns for the 2012 through 2017 tax years. The Respondent replied by email on April 16, 2019 that both tax returns had been extended. Since that time both Complainants have made several attempts by phone and email to contact the Respondent for a status of their tax returns. The Respondent has not responded to either Complainants since April 16, 2019.

3. Respondent was notified by certified mail, with a complaint inquiry dated February 27, 2020 to the respondent's address on record and given until March 27, 2020 to answer the complaint. The Respondent received the inquiry and signed the certified mail return card on February 29, 2020. As of May 4, 2020, the respondent has not replied with an answer to the complaint.

4. Respondent attended the hearing.

5. Documentary evidence designated as Board's Exhibits 1- 6 was admitted into evidence and published to the Board.

6. Documentary evidence designated as Respondent's Exhibit 1 was admitted into evidence and published to the Board.

6. Documentary evidence presented at the hearing established that Respondent failed to respond in writing to the Board's certified letter of February 27, 2020 constitutes a violation of Board Rule 30-X-7-.11.

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's failure to respond in writing to the Board's certified letter of February 27, 2020 constitutes a violation of Board Rule 30-X-7-.11.

2. Pursuant to Section 34-1-12(a)(14) of the Code of Alabama 1975, violation of any rules promulgated by the Board constitutes cause for disciplinary action by the Board.

It is therefore ORDERED, ADJUDGED and DECREED by this Board that, the Respondent be fined one thousand dollars (\$1,000.00).

DONE this 17th day of July 2020.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

MS. SHEPPARD-HARRIS AND MESSRS.
BARRANCO, BLACKMON, GRICE, KINTZ, AND
SCHAFFERS

ATTEST:



D. Boyd Busby, CPA
Executive Director
July 22, 2020