



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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D. Boyd Busby, CPA
Executive Director

July 22, 2020

CERTIFIED MAIL 7018 3090 0002 0156 2446

Mr James Emory Greene
832 E Snow St Ste B
Oxford AL 36203

Dear Mr. Greene:

Attached is an Order by the Alabama State Board of Public Accountancy ("the Board") dated July 17, 2020. The Order revokes your Alabama CPA Certificate No. 6224 and permit to practice, fines you a total of \$4,000.00, and requires the return of the revoked CPA Certificate to the Board office by August 17, 2020, for failure to complete the requirements of the Peer Review Program.

This Board action requires that you cease holding yourself out as a Certified Public Accountant and discontinue the practice of public accounting as a CPA in the State of Alabama. The Board Order also requires the return of the revoked CPA Certificate to this office. We respectfully request that you make a diligent search for the CPA Certificate and return it to the Board office by August 17, 2020. The administrative fine of \$4,000.00 is now due 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. Please be aware that you and/or your firm are subject to a follow up review to verify compliance with the Board Order.

Section 34-1-15 of the [Code of Alabama 1975](#) does provide for reinstatement of the CPA Certificate. This section states that upon application to the Board in writing after hearing, pursuant to notice, the Board may reinstate the revoked CPA Certificate. The Board also directed that, in addition to the reinstatement requirements, you must also complete the NASBA CPT Ethics Training Course.

If you want to be considered for reinstatement or have other questions, please contact me at the number shown above.

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:)
JAMES EMORY GREENE, CPA) CASE NO. 19PR-4.a
CERTIFICATE NO. 6224)
d/b/a JAMES E GREENE CPA)
FIRM NO. F1043)
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 JAMES EMORY GREENE, CPA, Certificate No. 6224, d/b/a JAMES E GREENE CPA, Firm No. F1043 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. 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 by the U.S. Postal Service.
4. Respondent failed to attend the hearing. The hearing was conducted in Respondent's absence, as provided in Section 34-1-14 (c) and Section 41-22-12 (d), Code of Alabama 1975.
5. Documentary evidence designated as Board's Exhibits 1- 10 was admitted into evidence and published to the Board.

6. Documentary evidence presented at the hearing established that Respondent failed to complete the requirements of the Peer Review Program established by the Board as specifically set forth in Board rules and regulations, Sections 30-X-8.01 et seq., (Peer Review Program).

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 has failed to satisfy the Peer Review requirements set forth in Board Rule 30-X-8-.03(5) by failing to notify the Board that a Peer Review was completed not less than each third fiscal year and/or by failing to obtain a Peer Review by December 31 following the end of the third fiscal year since the last submission.

2. Respondent's failure to satisfy the requirements of the Peer Review Program constitutes a violation of the rules and regulations of the Board, specifically Board Rules 30-X-8-.01, et seq. (Peer Review Program), in violation of Section 34-1-12 (a)(13), Code of Alabama 1975.

3. The acts of the Respondent constitute a violation of the rules of professional conduct established by the Board, specifically, Board Rule 30-X-6-.05(8), in violation of Section 34-1-12 (a)(4), Code of Alabama 1975.

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 Respondent be fined two thousand dollars (\$2,000.00) per count for a total of four thousand dollars (\$4,000.00) and that Respondent return the revoked Certified Public Accountant Certificate to the Board office within thirty (30) days of this Order.


DONE this 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