



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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D. Boyd Busby, CPA
Executive Director

December 4, 2020

CERTIFIED MAIL 7016 2140 0000 8815 4146

NATHANIEL LAWRENCE GIESMAN CPA
RESOURCES GLOBAL PROFESSIONALS
640 E MICHIGAN ST APT B117
INDIANAPOLIS IN 46202

RE: Giesman, Nathaniel Lawrence, CPA
Certificate No. 11662
Case No. 20CPE-9

Dear Mr. Giesman:

Enclosed is the Final Order by the Alabama State Board of Public Accountancy ("the Board") dated November 20, 2020. The Order fines you \$700.00, requires that you be audited for two additional years, and that you complete the NASBA CPT Ethics Training Course within 45 days. Additionally, the Order requires that you resolve all CPE deficiencies for fiscal year ending September 30, 2019, with current year CPE. The CPE used to resolve the 2019 deficiency may not be used for fiscal year 2020 compliance.

The administrative fine of \$700.00 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. If you have not already completed the NASBA CPT Ethics Training Course, you may find the link on the Board's web site. If you have questions, please contact me at the number shown above.

Sincerely,

D. Boyd Busby, CPA
Executive Director

DBB/tt

Enclosure

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE)
COMPLAINT AGAINST:)
NATHANIEL LAWRENCE GIESMAN, CPA) CASE NO. 20CPE-9
CERTIFICATE NO. 11662)
RESPONDENT.)
)

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on November 20, 2020, in Montgomery, AL, in the matter of the complaint against NATHANIEL LAWRENCE GIESMAN, CPA, Certificate No. 11662, 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 always so registered relevant to this complaint.
2. Respondent reported 40.5 hours of Continuing Professional Education (hereinafter referred to "CPE") on the respondent's 2019-2020 Registration.
3. Documentary evidence presented at the hearing established that Respondent reported 8 hours of accounting and auditing CPE, but the documentation submitted verified that only 6 hours were completed in accounting and auditing CPE.
4. 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.
5. 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.

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

CONCLUSIONS OF LAW

The Board finds that the facts as established at the hearing and outlined above, constitute a violation of Sections 34-1-1, et seq., Code of Alabama 1975, as follows:

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

2. Respondent's 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's 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 seven hundred dollars (\$700.00) within 30 days, requires him to resolve all CPE deficiencies for fiscal year ending September 30, 2019, with current year CPE, and requires him to complete the NASBA CPT Ethics Training Course within 45 days. The CPE used to resolve the 2019 deficiency may not be used for fiscal year 2020 compliance.

DONE this 20th day of November 2020.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

MMES. PRINCE AND SHEPPARD-HARRIS
AND MESSRS. BLACKMON, GRICE, KINTZ,
MADISON, AND SCHAFFERS

ATTEST:



D. Boyd Busby, CPA
Executive Director
December 4, 2020