



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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Montgomery, AL 36104-3807

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

D. Boyd Busby, CPA
Executive Director

CERTIFIED MAIL 7016 2140 0000 8815 3149

May 20, 2021

Mr Eric Love, CPA
Eric Love CPA
1101 Anona St
Tuskegee Institute AL 36088

Dear Mr. Love,

Attached is an Order by the Alabama State Board of Public Accountancy ("the Board") dated May 14, 2021. The Order fines you \$6,000.00 for failing to satisfy the Peer Review Program requirements of the Board.

This Board action requires both the remittance of the administrative fine of \$6,000.00 and the completion of your peer review by June 30, 2021. 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.

The Board also directed that you must also complete the NASBA CPT "Ethical Leadership Training Program" which is also due by June 30, 2021.

If you have 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:)
ERIC LOVE, CPA) CASE NO. 21PR-5
CERTIFICATE NO. 6328)
d/b/a ERIC LOVE CPA)
FIRM NO. F978)
RESPONDENT.)

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on May 14, 2021, in Montgomery, in the matter of the complaint against ERIC LOVE, CPA, Certificate No. 6328, d/b/a ERIC LOVE CPA, Firm No. F978 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. Respondent attended the hearing, representing himself.
4. Documentary evidence designated as Board's Exhibits 1-8 were admitted into evidence and published to the Board.
5. 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 Respondent be CENSURED; that the Respondent be fined three thousand dollars (\$3,000.00) per count for a total of six thousand dollars (\$6,000.00) and requires the completion of the Peer Review; and requires that Respondent complete of the Ethical Leadership Training Program provided by the National Association of State Board of Accountancy (NASBA) Center for Public Trust with a passing score of 80 (<https://thecpt.org/ethical-leadership-certification-program/>), all of which are due by June 30, 2021.


DONE this 14th day of May 2021.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

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

ATTEST:



D. Boyd Busby, CPA
Executive Director
May 20, 2021

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PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT OF THE RETURN ADDRESS. FOLD AT DOTTED LINE.

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ERIC LOVE CPA
1101 ANONA ST
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Taylor, Teresa

From: Taylor, Teresa
Sent: Thursday, May 20, 2021 9:04 AM
To: 'ericlovecpa@charter.net'
Cc: 'Boyd Busby'
Subject: Case No. 21PR-5 Board Order
Attachments: 21PR-5 BOARD ORDER - LOVE, ERIC - 6328.pdf

Importance: High

Tracking:	Recipient	Delivery	Read
	'ericlovecpa@charter.net'		
	'Boyd Busby'	Delivered: 5/20/2021 9:04 AM	
	Busby, Boyd		Read: 5/20/2021 9:17 AM

Mr. Love,

Please find attached the Board Order for Case No. 21PR-5. Hard copies are also being mailed via certified mail and regular mail.

Sincerely,



Teresa Taylor
Enforcement Coordinator
Alabama State Board of Public Accountancy
(334)242-5703
<https://asbpa.alabama.gov>



Taylor, Teresa

From: ericlovecpa@charter.net
Sent: Thursday, May 20, 2021 9:39 AM
To: Taylor, Teresa
Subject: Read Receipt Return

"ericlovecpa@charter.net" has opened your email (Case No. 21PR-5 Board Order) on Thu May 20 2021 09:38:48 GMT-0500 (Central Daylight Time)