



# ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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**D. Boyd Busby, CPA**  
Executive Director

CERTIFIED MAIL 7018 3090 0002 0156 4167

July 23, 2021

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

RE: Case No. 21PR-5

Dear Mr. Love,

Attached is an Order by the Alabama State Board of Public Accountancy ("the Board") dated July 16, 2021. The Order revokes your Alabama CPA Certificate No. 6328 and/or permit to practice, and requires the return of the revoked CPA Certificate to the Board, for failing to complete Peer Review for your firm, Eric Love CPA F978, by June 30, 2021, as ordered in the Board Order dated May 14, 2021.

This Board action requires that you cease holding yourself out as a Certified Public Accountant and discontinue any practice of public accounting 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 close of business on August 16, 2021.

Section 34-1-15 of the Code of Alabama 1975 does provide for reinstatement of the CPA Certificate. However, the Board requires completion of the peer review that was due by 8/31/2019 before a reinstatement request can be submitted. Section 34-1-15 states that upon application to the Board in writing after hearing, pursuant to notice, the Board may reinstate the revoked CPA Certificate. Section 34-1-11(d) of the Code of Alabama 1975 complements Section 34-1-15 by providing monetary requirements of registrants who have been revoked and are seeking reinstatement. This section states that the Board may impose a reinstatement fee not to exceed \$100.00, plus the annual registration fee and late renewal penalty that was due at the time of revocation and the registration fee for the fiscal year of requested reinstatement. The Board will not consider reinstatement requests until the required peer review is complete.

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

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 July 16, 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, doing business as a Certified Public Accountant firm, and was always so registered relevant to the complaint.
2. Respondent has 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).
3. Respondent appeared pro se before the Board on May 14, 2021 to answer charges for failure to complete peer review and for violation of the rules of professional conduct. At that hearing Respondent was ordered to pay a fine, to complete the peer review program, and to complete the National Association of State Board of Accountancy (NASBA)

Center for Public Trust's Ethical Leadership Training Program by June 30,2021. As of this date Respondent has not completed the Peer Review Program requirement.

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:

4. Respondent's failure to comply with the Board's May 14, 2021 order places the Respondent in contempt.

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 return the revoked Certified Public Accountant Certificate (wall certificate).


DONE this 16th day of July 2021.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

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

ATTEST:

  
\_\_\_\_\_  
D. Boyd Busby, CPA  
Executive Director  
July 23, 2021

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7-23-21

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**Total F** ERIC LOVE  
**Sent To** ERIC LOVE CPA  
**Street** 1101 ANONA ST  
**City, S** TUSKEGEE INSTITUTE AL 36088