



# ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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Montgomery, AL 36130-0375

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

CERTIFIED MAIL 7018 3090 0002 0156 3023

September 28, 2021

Mr Brent A Silva  
Garrety & Associates CPAs LLC  
1795 W Causeway Approach Ste 2020  
Mandeville LA 70471

RE: Silva, Brent A., CPA  
Certificate No. 11773-R  
Case No. 21-8

Dear Mr. Silva,

Attached is an Order by the Alabama State Board of Public Accountancy ("the Board") dated September 16, 2021. The Order revokes your Alabama CPA Certificate No. 11773-R and/or permit to practice, fines you, and requires the return of the revoked CPA Certificate to the Board, for violating Rules of Professional Conduct, and conduct discreditable to the public accounting profession for pleading guilty in US District Court, Eastern District of Louisiana to the felony offense of conspiracy to make false statements & representation in connection with multiple employer welfare agreement.

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 October 16, 2021. The administrative fine of \$500.00 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.

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. 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of the Code of Alabama 1975 complements Section 34-1-15 by providing monetary requirements of registrants who have been revoked and are seeking reinstatement.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 for the fiscal year of requested reinstatement. The Board will not consider reinstatement requests until all fines and penalties have been paid and the completion of the NASBA Center for the Public Trust (CPT) Ethical Leadership 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

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE )  
COMPLAINT AGAINST: )  
BRENT A SILVA, CPA ) CASE NO. 21-8  
CERTIFICATE NO. 11773-R )  
RESPONDENT. )

ORDER

COMES NOW the Alabama State Board of Public Accountancy ("the Board"), and, following a full and fair hearing before the Board on September 16, 2021, in Montgomery, in the matter of the complaint against BRENT A. SILVA, CPA, Certificate No. 11773-R makes the following Findings of Facts and Conclusions of Law in support of this Order.

FINDINGS OF FACT

1. On October 18, 2018, the Respondent Brent A. Silva, pled guilty in the United State District Court, Eastern District of Louisiana, to the felony offense of conspiracy to make false statements and representation in connection with a multiple employer welfare agreement, in violation of Title 18, United State Code, Section 371, and Title 29, United States Code, Sections 1131(b) and 1149.
2. On April 29, 2021, the Respondent Brent A. Silva, entered into Consent Order No. 2015-28:2018-78 with the State Board of Certified Public Accountants of Louisiana agreeing to a revocation of his CPA license and a fine of \$10,000.00.
3. On August 5, 2021, the Respondent Brent A. Silva, entered into Consent Order No. 2021.005 with the Mississippi State Board of Public Accountancy agreeing to a revocation of his CPA license and a fine of \$1,000.00.

CONCLUSIONS OF LAW

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

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

5. Respondent stipulates that his conduct as set for in the "Findings of Fact" constitutes a violation of one or more of the following statutes and administrative rules: ALA. CODE (1975) §§ 34-1-12(a)(4), and 34-1-12(a)(11); and/or ALA. ADMIN. CODE r. 30-X-6-.05(1).

6. Respondent stipulates that his guilty plea in the United State District Court, Eastern District of Louisiana, to the felony offense of conspiracy to make false statements and representation in connection with a multiple employer welfare agreement 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 license, registration, certificate and/or permit to practice of the Respondent be REVOKED, that Respondent complete the following and provide proof of completion within thirty (30) days of this Order: fined five hundred dollars (\$500.00), and return the revoked Certified Public Accountant Certificate (wall certificate).

DONE this 16th day of September 2021.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

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

RECUSED:

MR. KINTZ

ATTEST:



D. Boyd Busby, CPA  
Executive Director  
September 28, 2021

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF THE )  
COMPLAINT AGAINST: )  
BRENT A. SILVA, CPA ) CASE NO. 21-8  
CERTIFICATE NO. 11773-R )  
RESPONDENT. )

**CONSENT AGREEMENT**

Brent A. Silva, an Alabama Certified Public Accountant (hereinafter referred to as "Respondent") hereby stipulates and agrees, subject to approval by the Alabama State Board of Public Accountancy (hereinafter referred to as the "Board"), as follows:

**STIPULATED FACTS**

1. On October 18, 2018, the Respondent Brent A. Silva, pled guilty in the United State District Court, Eastern District of Louisiana, to the felony offense of conspiracy to make false statements and representation in connection with a multiple employer welfare agreement, in violation of Title 18, United State Code, Section 371, and Title 29, United States Code, Sections 1131(b) and 1149.
2. On April 29, 2021, the Respondent Brent A. Silva, entered into Consent Order No. 2015-28:2018-78 with the State Board of Certified Public Accountants of Louisiana agreeing to a revocation of his CPA license and a fine of \$10,000.00.
3. On August 5, 2021, the Respondent Brent A. Silva, entered into Consent Order No. 2021.005 with the Mississippi State Board of Public Accountancy agreeing to a revocation of his CPA license and a fine of \$1,000.00.

**STIPULATED CONCLUSIONS OF LAW**

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

5. Respondent stipulates that his conduct as set for in the “Stipulated Facts” constitutes a violation of one or more of the following statutes and administrative rules: ALA. CODE (1975) §§ 34-1-12(a)(4), and 34-1-12(a)(11); and/or ALA. ADMIN. CODE r. 30-X-6-.05(1).

6. Respondent stipulates that his guilty plea in the United State District Court, Eastern District of Louisiana, to the felony offense of conspiracy to make false statements and representation in connection with a multiple employer welfare agreement 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.

**STIPULATED DISPOSITION**

7. Respondent shall refrain from violating the provisions of Title 34, Chapter 1, ALA. CODE (1975).

8. Respondent understands this Consent Order and subsequent Final Order will be a public record, and this information may be placed on the Board’s website and in its newsletter.

9. Respondent acknowledges that this Consent Order will be considered a revocation by the Board pursuant to ALA. CODE (1975) § 34-1-13(b).

10. Respondent shall submit to the Board an administrative fine of \$500.00 (five-hundred dollars). The fine is due within 30 days of the Board’s acceptance of this agreement.

11. Respondent shall return his CPA Certificate to the Board office within 30 days.

12. Respondent shall complete 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 before applying for reinstatement.

13. Respondent understands this Consent Order is subject to the approval of the Board and has no force and effect until a Final Order based upon it is rendered by the Board.

14. Respondent agrees to comply with the terms of this Consent Order and understands failure to comply with the terms of the Consent Order may result in additional charges or discipline.

15. Respondent understands in order to make a decision relative to approving this Consent Order discussions must take place between Board Members, Board Staff and Board Counsel. Respondent understands that the discussion will take place at a regularly scheduled meeting of the Board.

16. Respondent understands he has the right to seek the advice of legal counsel. Respondent also understands he has the right to a formal fact-finding hearing before the Board, to compel the testimony of witnesses, to cross-examine witnesses against his, and to obtain judicial review of the Board's decision in said formal hearing but expressly waives these rights with execution of this Consent Order and Final Order of the Board.

17. Respondent expressly waives all further procedural steps, and expressly waives all rights to seek judicial review or to otherwise challenge or contest the validity of the Consent Order, the stipulated facts, conclusions of law and imposition of administrative action contained herein, and the Final Order of the Board incorporating said Consent Order.

18. Respondent, for the purpose of avoiding further administrative action with respect to this Cause executes this Consent Order. It is agreed that presentation to and consideration of the Consent Order by the Board requires certain factual information related to

this matter be disclosed to the Board members. Should the Consent Order not be accepted by the Board, it is therefore expressly agreed that the reviewing, and consideration of this Consent Order, and the information provided to the Board for their review, shall not unfairly prejudice the Board and shall in no way act to disqualify any Board member from any further participation in this matter through its resolution, including, but not limited to, any contested hearing on this matter should one be necessary. Likewise, if this Consent Order is not accepted, the Board shall not take into consideration the contents of this Order as evidence of an admission and all stipulations hereinabove are thereby rescinded.

FOR THE BOARD

9-16-2021  
DATE

Billington M. Garrett  
BILLINGTON M. GARRETT, Esq.  
General Counsel

FOR THE RESPONDENT

9/15/2021  
DATE

Brent A. Silva  
BRENT A. SILVA

Attorney for the Respondent

State of Louisiana

County of St. Tammany Parish

Subscribed and sworn to before me, a Notary Public on this 15<sup>th</sup> day of September, 2021.

Bryon C. Garrett  
Notary Public  
My Commission Expires: at Death

Bryon C. Garrett #50331  
Notary for Life