



## ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

RSA Plaza Suite 226  
770 Washington Avenue  
Montgomery, AL 36104-3807

334/242-5700  
In-state WATS: 1-800-435-9743  
Fax: 334/242-2711  
[www.asbpa.alabama.gov](http://www.asbpa.alabama.gov)

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

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

September 28, 2021

CERTIFIED MAIL 7018 3090 0002 0156 2545

Ms. J. Gail Newton  
Johnson Feigley & Newton LLP  
105 W Washington St  
Athens, AL 35611

RE: Newton, J. Gail, NLO  
Certificate No. N004  
Case No. 21CPE-3

Dear Ms. Newton:

Enclosed is the Final Order by the Alabama State Board of Public Accountancy (“the Board”) dated September 16, 2021. The Order fines you \$1,800.00, 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, 2020, with current year CPE. The CPE used to resolve the 2020 deficiency may not be used for fiscal year 2021 compliance.

The administrative fine of \$1,800.00 and make up CPE are due within 30 days from the Board meeting. 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, complete the NASBA Center for Public Trust’s Ethical Leadership Training course found at <https://thecpt.org/ethical-leadership-certification-program/>. 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: )  
J GAIL NEWTON, NLO ) CASE NO. 21CPE-3  
CERTIFICATE NO. N004 )  
 )  
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, AL, in the matter of the complaint against J GAIL NEWTON, NLO, Certificate No. N004, makes the following Findings of Facts and Conclusions of Law in support of this Order.

**FINDINGS OF FACT**

1. Respondent is a Non-Licensee Owner in the State of Alabama and was so registered relevant to this complaint.
2. Respondent was selected for audit as a follow-up to an audit for Continuing Professional Education (hereinafter referred to "CPE") reported for fiscal year 2019, in which the respondent failed.
3. Respondent reported 40.5 hours of CPE, including 10 hours of accounting and auditing CPE on the respondent's 2020-2021 Registration; however, the documentation submitted verifies completion of 35.5 hours of CPE, including zero hours of accounting and auditing CPE.
4. Respondent reported earning 5 hours of CPE for five 1-hour courses, but respondent did not submit any certificates of completion. Additionally, respondent reported earning a total of 10 hours of accounting and auditing CPE for two courses; however, the sponsors verified that the field of study for both courses was federal tax law and not accounting

and auditing CPE.

5. Respondent's CPE for the fiscal year ended September 30, 2020 was deficient a total of 8 hours of accounting and auditing CPE.

#### 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 Censured, be fined one thousand and eight hundred dollars (\$1,800.00) within 30 days, resolve all CPE deficiencies for fiscal year ending September 30, 2020 with current year CPE within 30 days, and complete the NASBA Center for Public Trust's Ethical Leadership Training course within 45 days (<https://thecpt.org/ethical-leadership-certification-program/>). The CPE used to resolve the 2020 deficiency may not be used for fiscal year 2021 compliance.

DONE this 16th day of September 2021.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

CONCUR:

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

ATTEST:



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

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J GAIL NEWTON

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