



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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D. Boyd Busby, CPA
Executive Director

September 28, 2021

CERTIFIED MAIL 7018 3090 0002 0156 2620

Mr. Samuel McCord, Esq.
Samuel R McCord Attorney at Law PC
1400 21ST Way S
Birmingham AL 35205-3903

RE: Frost, Larry B., CPA
Certificate No. 1070
Case No. 21CPE-11

Dear Mr. McCord:

Enclosed is the Final Order by the Alabama State Board of Public Accountancy ("the Board") dated September 16, 2021 for Mr. Larry B. Frost, CPA. The Order fines him \$1,620.00, requires that he be audited for two additional years, and that he completes the NASBA CPT Ethics Training Course within 45 days. Additionally, the Order requires that he resolves 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 \$1,620.00 and make up CPE are due within 30 days from the Board meeting. His 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 he has not already done so, he is also required to complete the NASBA Center for Public Trust's Ethical Leadership Training course found at <https://thecpt.org/ethical-leadership-certification-program/>. If you or Mr. Frost 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:)
LARRY B FROST, CPA) CASE NO. 21CPE-11
CERTIFICATE NO. 1070)
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 LARRY B FROST, CPA, Certificate No. 1070, 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 relevant to this complaint.
2. Respondent reported 43.3 hours of CPE on the respondent's 2020-2021 Registration; however, the documentation submitted verifies completion of 28.8 hours of acceptable CPE.
3. Respondent reported earning 4 hours of CPE for courses that were also claimed on Respondent's prior registration form and used for the fiscal year 2019 with a CPE extension. Respondent reported earning CPE for multiple courses for a total of 10.5 hours of CPE; however, no documentation of completion was submitted.
4. Respondent's CPE for the fiscal year ended September 30, 2020 was deficient a total of 11.2 hours of 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 fined one thousand six hundred and twenty dollars (\$1,620.00) 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:

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

ATTEST:



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

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