



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 2781

Mr. Gareth Turner Seibt, CPA
Gulf Electric Co Inc of Mobile
PO Box 2385
Mobile, AL 36652

RE: Seibt, Gareth Turner, CPA
Certificate No. 9378
Case No. 21CPE-32

Dear Mr. Seibt:

Enclosed is the Final Order by the Alabama State Board of Public Accountancy ("the Board") dated September 16, 2021. The Order fines you \$700.00, 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 \$700.00 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:)
GARET TURNER SEIBT, CPA) CASE NO. 21CPE-32
CERTIFICATE NO. 9378)
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 GARET TURNER SEIBT, CPA, Certificate No. 9378, 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 40 hours of CPE, including 5.5 hours of ethics CPE on the respondent's 2020-2021 Registration; however, the documentation submitted verifies completion of 40 hours of CPE, including zero hours of ethics CPE.
3. Respondent misreported the dates of every course completed on the respondent's registration form, and respondent did not follow the instructions given for reporting CPE accurately when granted a CPE extension. Respondent claimed 2 hours of ethics CPE for a course that had a field of study of finance and not ethics.
4. Respondent's CPE for the fiscal year ended September 30, 2020 was deficient a total of 2 hours of CPE, including 2 hours of ethics CPE.

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:

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

2. Respondent stipulates that his 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 stipulates that his 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 seven hundred dollars (\$700.00) 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. GRICE, KINTZ, AND MADISON

DOES NOT CONCUR:

MR. BLACKMON

ATTEST:



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

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GULF ELECTRIC CO INC OF MOBILE
PO BOX 2385
MOBILE AL 36652

SEP 28 2021

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