

BEFORE THE GEORGIA STATE BOARD OF ACCOUNTANCY

STATE OF GEORGIA

IN THE MATTER OF:)
)
JOHN BEALL, and) DOCKET NO. 2016-0002
CORNELL & BEALL, PC.) *Dated: September 21, 2016*
Respondents.)

VOLUNTARY CEASE & DESIST ORDER

By agreement of the Georgia State Board of Accountancy (“Board”) and JOHN BEALL and CORNELL & BEALL, PC., Respondents, the following disposition of this matter is entered pursuant to the Georgia Administrative Procedure Act, O.C.G.A § 50-13-13(a)(4), and the Public Accountancy Act of 2014, Title 43, Chapter 3.

MATTERS ASSERTED

1.

Respondents do not currently hold nor have ever held a license to practice public accountancy in the State of Georgia. Respondent CORNELL & BEALL, PC, is registered as corporation with the State of Georgia.

2.

On or about April 2015, Respondents entered into an oral agreement with client C.C. to prepare tax documents and provide advice on tax matters. Respondents accepted a partial payment on the agreed amount. Respondents did not prepare any tax documents or provide any advice. Respondents failed to return any monies to Client C.C.

3.

Respondents advertise Respondents provide CPA services.

4.

Respondents admit to the above-styled Findings of Fact and waive any further findings of fact not already contained in this Order.

CONCLUSIONS OF LAW

Respondents' conduct and the above Findings of Fact constitute sufficient grounds for action by the Board under the Public Accountancy Act of 2014, O.C.G.A. Title 43, Chapter 3. Respondents hereby waive any further conclusions of law with regard to the above-styled matter.

ORDER

The Georgia State Board of Accountancy, having considered all the facts and circumstances surrounding this case, hereby orders, and the Respondents hereby agree, to the following actions:

1.

Respondents shall voluntarily cease and desist from any act or practice which would violate O.C.G.A. Title 43, Chapter 3 and the rules of the Board, including, but not limited to: any use of the abbreviation "CPA" or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that Respondents are certified public accountants.

2.

Any violation of this Order shall subject Respondents to further proceedings before the Board and a fine not to exceed \$500.00 for each violation thereof. Each day Respondents practice in violation of Title 43, Chapter 3 shall constitute a separate violation. The Board may also refer any such violation for criminal prosecution.

3.

Approval of this Order by the Board shall in no way be construed as condoning

Respondents' conduct and shall not be construed as a waiver of any of the lawful rights possessed by the Board. If Respondents shall fail to abide by all laws and rules relating to the practice of public accountancy in the State of Georgia, Respondents may be subject to additional action by the Board.

4.

This Order shall not become effective until approved and docketed by the Board. Respondents understand that this document will be considered to be a public record entered as the final disposition of this proceeding.

5.

Respondents have read this Order and understand its contents. Respondents understand that Respondent has the right to a hearing in this matter and Respondents freely, knowingly, and voluntarily waive such right by entering into this Order. Respondents understand that this Order will not become effective until approved and docketed by the Board. Respondents further understand and agree that the Board shall have the authority to review the investigative file and all relevant evidence in considering this Order. Respondents understand that this Order, once approved and docketed, shall constitute a public record, evidencing action by the Board. However, if the Order is not approved, it shall not constitute an admission against interest in this proceeding or prejudice the Board's ability to adjudicate this matter. Respondents hereby consent to the terms and conditions contained herein.

(SIGNATURES APPEAR ON NEXT PAGE)

Approved this 21ST day of SEPTEMBER, 2016.

GEORGIA STATE BOARD OF
ACCOUNTANCY

JULIAN DEAL, CPA
Chair

ACCEPTED BY:



PAUL ZIGA, CPA
Executive Director



CONSENTED TO:



JOHN BEALL and
CORNELL & BEALL, PC.
Respondents

As to the signature of JOHN BEALL,
swore to and subscribed before me
this 8th day of AUGUST, 2016.



NOTARY PUBLIC

My commission expires: 09/14/2019



EDDIE PALMER
NOTARY PUBLIC DISTRICT OF COLUMBIA
My Commission Expires 09/14/2019

#899303

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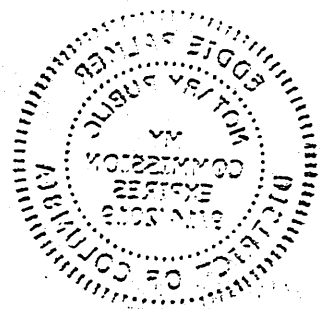
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Office Of The Secretary Of State
Corporations Division

Notice Of Intent To Dissolve

Brian P. Kemp
Secretary Of State

One

The Name Of The Corporation Is:

CORNELL & BEALL PC

Two

The Date The Dissolution Was Authorized Was:

AUGUST 1, 2016

Three

(Choose Only One Of The Following Statements)

- Dissolution Of The Corporation Was Duly Approved By The Shareholders In Accordance With O.C.G.A. §14-2-1402.
- Approval Of The Dissolution Was Not Required By The Shareholders.

Four

The undersigned does hereby certify that a request for publication of a notice of intent of to voluntarily dissolve the corporation along with publication of fee of \$40.00 will be forwarded to the official organ of the county of the registered office as required by §14-2-1403.1(b).

IN WITNESS WHEREOF, the undersigned has executed this Notice Of Intent To Dissolve

On AUGUST 7, 2016
(Date)

[Handwritten Signature]
(Signature And Capacity in which signing)



Brian P. Kemp
Secretary of State

OFFICE OF SECRETARY OF STATE
CORPORATIONS DIVISION
2 Martin Luther King Jr. Dr. SE
Suite 313 West Tower
Atlanta, Georgia 30334
(404) 656-2817
sos.georgia.gov/corporations

Articles of Dissolution

Article One

The name of the corporation is: CORNELL & BEALL PC

Article Two

The date on which the Notice of Intent to Dissolve was filed with the Secretary of State was:
AUGUST 7, 2016

Article Three

The Notice of Intent to Dissolve has not been revoked.

Article Four

(Choose one statement only)

- All known debts, liabilities, and obligations of the corporation have been paid and discharged.
- Adequate provisions of the debts, liabilities, and obligations of the corporation have been made therefor.

Article Five

(Choose one statement only)

- All remaining property and assets of the corporation have been distributed to its shareholders in accordance with their respective rights and privileges.
- Adequate provision of all remaining property and assets of the corporation have been made therefor.
- All remaining property and assets of the corporation have been deposited with the Office of the State Treasurer as provided in Code Section 14-2-1440.

Article Six

(Choose one statement only)

- There are no actions pending against the corporation in any court.
- Adequate provision has been made for the satisfaction of any judgment, order, or decree which may be entered against it in any pending action.

Article Seven

(Check, and if applicable complete, one of the following)

- The articles of dissolution shall be effective upon the filing with the Secretary of State.
- The articles of dissolution shall be effective on: _____ at _____.

(Date)

(Time)

IN WITNESS WHEREOF, the undersigned has executed these Articles of Dissolution on

AUGUST 7, 2016
(Date)

Signature

JOHN BEALL

Print Name

Capacity (choose one option only): Chairperson of Board of Directors Officer
 Court-Appointed Fiduciary Attorney In Fact

Email Address: john@cbllpc.com