

BEFORE THE ALABAMA STATE  
BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF )  
NORMAN RONALD WEBB, CPA ) CASE NO. 07-7  
CERTIFICATE NO. 8148-R )  
RESPONDENT. )

FINAL ORDER

THIS CAUSE came to be heard before the Alabama State Board of Public Accountancy (the "Board"), on May 7, 2007 in Montgomery, Alabama. Mr. Norman Ronald Webb, CPA offered a signed Informal Settlement and Waiver, which was ACCEPTED by the Board and is incorporated herein by reference.

It is therefore ORDERED, ADJUDGED and DECREED by the Board that the provisions set forth in the aforesaid Informal Settlement are hereby approved and that the terms and conditions thereof shall become effective immediately.

DONE this 7th day of May, 2007.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

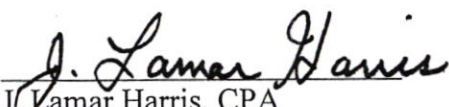
CONCUR:

MESSRS. SCOTT, KASSOUF, PATTERSON  
QUINN AND MS. INGRAM

RECUSED:

MR. CARDEN

ATTEST:

  
J. Lamar Harris, CPA  
Executive Director  
May 8, 2007

**BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY**

**IN THE MATTER OF:** )  
**NORMAN RONALD WEBB, CPA** ) **CASE NO. 07-7**  
**CERTIFICATE NO. 8148-R** )  
 )  
**RESPONDENT.** )

**INFORMAL SETTLEMENT**

The Alabama State Board of Public Accountancy (the "Board"), by and through its undersigned counsel, and Norman Ronald Webb, CPA ("Respondent") concur with the agreement set forth below as final disposition of this matter and hereby consent to the entry of this Informal Settlement, subject to the approval of the Board, without further adjudication of any factual or legal issues which could or may be raised by the filing of an Administrative Complaint before the Board.

**AGREEMENT**

1. The Board has acquired and maintains jurisdiction over Respondent by virtue of the Code of Alabama 1975, § 34-1-1 *et seq.* (Public Accountancy Act of 2003), and the rules and regulations promulgated thereunder. Respondent acknowledges and herein submits to the jurisdiction of the Board.

2. Respondent understands that he has the right to a fair hearing pursuant to the Alabama Administrative Procedure Act, Code of Alabama 1975 § 41-22-20 *et seq.*, and the Public Accountancy Act of 2003, Code of Alabama 1975 § 34-1-1 *et seq.*

3. Respondent understands that by submitting to this agreement he is waiving his rights as set forth herein, thus enabling the Board to adopt and enter an Informal Settlement without further process.

4. For purposes of this proceeding between the Board and Respondent, and for no other purpose or proceeding, the parties hereto have entered into discussions in connection with the above referenced matter and hereby agree and acknowledge that in connection with

Respondent's suspension, beginning on October 16, 2006, from practice before the Internal Revenue Service for an indefinite period of time with the right to petition for reinstatement after eighteen (18) months, the Board has taken notice of the suspension and conducted an investigation. Respondent further acknowledges that the Board has a mandate to protect the public with respect to the practice of public accounting in Alabama and the Board strongly cautions against any activity that is a violation of the Alabama accountancy statute, Code of Alabama 1975, § 34-1-1 *et seq.* (Public Accountancy Act of 2003).

5. The Board and Respondent also agree that the Respondent has implemented, and is committed to continuing to implement, improvements in his policies and procedures for filing of his personal tax returns. These efforts are intended to assist Respondent in fully complying with his professional obligations, including those pertaining to the provision of public accounting services in the State of Alabama.

6. Respondent agrees to a suspension of his certificate as a Certified Public Accountant (CPA) and his personal and firm permits to practice public accounting in this state for a period of one year effective May 7, 2007. Respondent shall return his CPA certificate and permits to practice public accounting to the Board no later than May 7, 2007.

7. Respondent agrees to complete the AICPA continuing professional education course entitled "Professional Ethics: The AICPA's Comprehensive Course." Respondent also agrees to submit to the Board a Certificate of Completion for the course by September 30, 2007.

8. Respondent agrees to remain in compliance with the annual continuing professional education requirements of the Board during the period of the suspension imposed by this agreement irrespective of the Respondent's status with the Board.

9. Respondent agrees to pay an administrative fine in the amount of one hundred dollars (\$100.00). Payment of the administrative fine shall be made payable to the Alabama

State Board of Public Accountancy in the form of a cashier's check or money order. Payment shall be made immediately upon entry of this Informal Settlement.

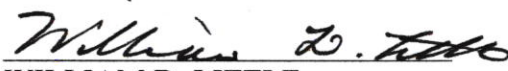
10. Upon timely completion of all terms and conditions of this Informal Settlement, and submission of a completed 2007-2008 personal registration form that includes reporting of acceptable continuing professional education for the fiscal year ending September 30, 2007, and the annual personal registration fee, the period of suspension imposed herein will be lifted and Respondent's CPA certificate shall be returned and his personal permit to practice for 2007-2008 shall be issued on or about May 7, 2008 without further action of the Board.

11. Respondent understands that this Informal Settlement is subject to adoption or rejection by the Board. It is understood that, in deciding whether to adopt this Informal Settlement, the Board may receive oral or written communications from its staff, experts, attorney, or others. Such communications shall not disqualify the Board, staff, experts, attorney, or others from participating in this or other matters affecting Respondent.

12. It is agreed by all parties and the Board that, should the Board decline to approve this agreement, then the Informal Settlement shall become null and void and the Respondent shall have all the rights and privileges under the laws of the State of Alabama and United States of America.

**FOR THE BOARD**

5/4/07  
Date

  
WILLIAM D. LITTLE  
Attorney for the Alabama State  
Board of Public Accountancy

**FOR THE RESPONDENT**

4/24/07  
Date

*Norman Ronald Webb*  
NORMAN RONALD WEBB

State of Alabama

County of Baldwin

Subscribed and sworn to before me, a Notary Public on this 24<sup>th</sup> day of April, 2007.

*Christy Vaylen*  
Notary Public  
My Commission Expires: APR 26 2010  
NOTARY PUBLIC STATE OF ALABAMA AT LARGE  
BONDED THRU NOTARY PUBLIC UNDERWRITERS

WAIVER

I have read the Informal Settlement set forth above and understand and agree to the terms and conditions set forth therein. I understand that I am waving certain rights accorded to me by the Alabama Administrative Procedure Act, Code of Alabama 1975 § 41-22-1 et seq., and the Public Accountancy Act of 2003, Code of Alabama 1975 § 34-1-1 et seq., including the right to a hearing in this matter, the right to confront and cross examine witnesses who would testify against me, the right to testify and contest the charges and allegations which could be brought against me, the right to petition for reconsideration of the Board's decision and the right to seek review of that decision by the Courts of this State. I understand that by entering into this agreement I am enabling the Board to adopt an Informal Settlement imposing upon me the conditions recited herein without further process or proceedings. I knowingly and intelligently waive all of the above rights and any other rights which may be accorded to me by the Alabama Administrative Procedure Act, the Public Accountancy Act of 2003, or other laws.

4/24/07  
DATE

*Norman Ronald Webb*  
NORMAN RONALD WEBB

4/24/07  
DATE

*Peggy M. May*  
WITNESS

State of Alabama

County of Baldwin

Subscribed and sworn to before me, a Notary Public on this 24<sup>th</sup> day of April, 2007.

*Christy Vaylen*  
Notary Public

My Commission Expires:

NOTARY PUBLIC STATE OF ALABAMA AT LARGE  
MY COMMISSION EXPIRES: Apr 26, 2010  
BONDED THRU NOTARY PUBLIC UNDERWRITERS