

BEFORE THE ALABAMA STATE
BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF)
THE COMPLAINT AGAINST:)
TIMOTHY D. WHITE, CPA) CASE NO. 03-13
CERTIFICATE NO. 5019)
RESPONDENT.)

FINAL ORDER

THIS CAUSE came to be heard before the Alabama State Board of Public Accountancy (the "Board"), on November 8, 2005 in Montgomery, Alabama. Mr. Timothy D. White, CPA offered a signed Consent Order 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 Consent Order are hereby approved and that the terms and conditions thereof shall become effective immediately.

DONE this 8th day of November, 2005.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

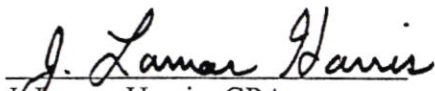
CONCUR:

MESSRS. QUINN, CARDEN, KASSOUF
PATTERSON AND SCOTT

RECUSED:

MS. INGRAM

ATTEST:


J. Lamar Harris, CPA
Executive Director
November 10, 2005

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IN THE MATTER OF)
THE COMPLAINT AGAINST:)
TIMOTHY D. WHITE, CPA) CASE NO. 03-13
CERTIFICATE NO. 5019)
RESPONDENT.)

CONSENT ORDER

The Alabama State Board of Public Accountancy (the "Board"), by and through its undersigned counsel, and Mr. Timothy D. White, CPA ("Respondent") agree to the Stipulation and Findings of Fact set forth below and hereby consent to the entry of this Order, 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.

STIPULATION AND FINDINGS OF FACT

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 Consent Order he is waiving his rights as set forth herein, thus enabling the Board to adopt and enter this Consent Order without further process.

4. For purposes of this proceeding between the Board and Respondent, and for no other purpose or proceeding, Respondent admits the truth of the factual allegations made against

him in the above-styled Summons and Complaint. The Summons and Complaint filed in this case is incorporated herein by reference and is attached as an Exhibit to this Consent Order.

5. Respondent understands that the Stipulation and Findings of Fact herein are subject to adoption or rejection by the Board. It is understood that, in deciding whether to adopt the Stipulation and Findings of Fact, 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.

6. It is agreed by all parties and the Board that, should the Board decline to approve this settlement, then this Consent Order and Waiver 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.

ORDER

Based upon the above referenced Stipulation and Findings of Fact, and Waiver attached hereto, Respondent stipulates that the Board may enter the following disciplinary order:

- A. Respondent's certificate as a Certified Public Accountant (CPA) in this State is suspended for a period of one year. Respondent's suspension shall become effective November 8, 2005. Respondent will return his CPA certificate to the Board by no later than November 30, 2005.
- B. Respondent is ordered to pay an administrative fine in the amount of two hundred fifty dollars (\$250.00). 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 Order.

C. Upon timely completion of all terms and conditions of this Consent Order and submission of a completed 2006-2007 registration form and the annual registration fee, the period of suspension imposed described herein will be lifted and Respondent's certificate shall be returned on or about November 8, 2006, without further action of the Board.

FOR THE BOARD

11-8-05

Date

Robert D. Tambling

ROBERT D. TAMBLING
Attorney for the Alabama State
Board of Public Accountancy

FOR THE RESPONDENT

11-8-05

Date

Timothy D. White
TIMOTHY D. WHITE

State of Alabama

County of Butler

Subscribed and sworn to before me, a Notary Public on this 8th day of Nov., 2005.

Deresa R. Bayle
Notary Public
My Commission Expires: 9-16-2008