

BEFORE THE ALABAMA STATE
BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF)
THE COMPLAINT AGAINST:)
TONY EVERETT BROWN, CPA) CASE NO. 02-9
CERTIFICATE NO. 7340)
RESPONDENT.)

FINAL ORDER

THIS CAUSE came to be heard before the Alabama State Board of Public Accountancy (the "Board"), on September 20, 2002 in Montgomery, Alabama. Mr. Tony Everett Brown offered a signed Consent Order and Wavier, 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 20th day of September, 2002.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

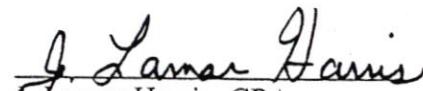
CONCUR:

MESSRS. KASSOUF, PATTERSON
AND WHITE

ABSTAIN:

MR. DeLOACH

ATTEST:


J. Lamar Harris, CPA
Executive Director
September 23, 2002

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

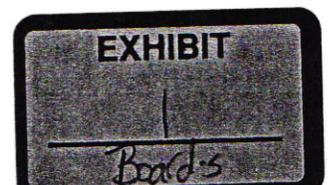
IN THE MATTER OF)
THE COMPLAINT AGAINST:)
TONY EVERETT BROWN, CPA) CASE NO. 02-9
CERTIFICATE NO. 7340)
RESPONDENT.)

CONSENT ORDER

The Alabama State Board of Public Accountancy (the "Board"), by and through its undersigned counsel, and Mr. Tony Everett. Brown ("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 *Code of Alabama* 1975, § 34-1-1 *et seq.* (Public Accountancy Act of 1973), 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 1973, *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 and permits to practice public accountancy as a Certified Public Accountant (CPA) and CPA Firm in this State are suspended for a period of three (3) months effective September 20, 2002. Respondent will return his CPA certificate and permits to practice public accountancy to the Board by no later than September 20, 2002.

B. Respondent is ordered to pay an administrative fine in the amount of two hundred and fifty (\$250.00) dollars. 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. Respondent will hereafter comply with the firm registration requirements in Sections 34-1-6, 10, and 11 of the *Code of Alabama* 1975.

D. Respondent will complete the AICPA course entitled "Professional Ethics: The AICPA's Comprehensive Course" and submit to the Board a Certificate of Completion prior to the completion of his period of suspension.

E. Upon timely completion of all terms and conditions of this Consent Order, and submission of completed 2002-2003 personal and firm registration forms that include reporting of acceptable continuing professional education for the fiscal year ended September 30, 2002, and the annual personal and firm registration fees, the period of suspension imposed herein will be lifted and Respondent's certificate shall be returned and his personal and firm permits to practice shall be issued on or about December 20, 2002 without further action of the Board.

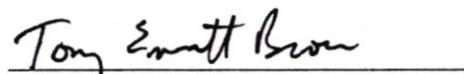
FOR THE BOARD

8-30-02
Date


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

FOR THE RESPONDENT

8/30/02 9/4/02 TEB
Date


TONY EVERETT BROWN

State of Alabama

County of Jefferson

Subscribed and sworn to before me, a Notary Public on this 4th day of September 2002.

Karen C. Andrews

Notary Public

My Commission Expires: 8/31/2003

WAIVER

I have read the Consent Order 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 1973, *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 Consent Order I am enabling the Board to issue an order 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 1973, or other laws.

5/4/02
DATE

Tony Everett Brown
TONY EVERETT BROWN

9/4/02
DATE

John W. DeBank
WITNESS

State of Alabama

County of Jefferson

Subscribed and sworn to before me, a Notary Public on this 4th day of September 2002.

Karen C. Andrews
Notary Public

My Commission Expires: 8/31/2003