

BEFORE THE ALABAMA STATE
BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF:)
GREGORY B. WHITE, CPA) CASE NO. 09-9
CERTIFICATE NO. 6645)
RESPONDENT.)

FINAL ORDER

THIS CAUSE came to be heard before the Alabama State Board of Public Accountancy (the "Board"), on September 18, 2009 in Montgomery, Alabama. Mr. Gregory B. White, 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 18th day of September, 2009.

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

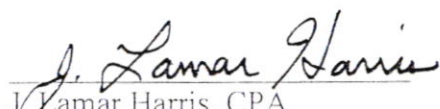
CONCUR:

MS. INGRAM AND MESSRS. D'OLIVE,
PATTERSON, RICHARDS, SCOTT AND
WRIGHT

RECUSED:

MR. ODOM

ATTEST:


J. Lamar Harris, CPA
Executive Director
September 22, 2009

BEFORE THE ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

IN THE MATTER OF:)
GREGORY B. WHITE, CPA) CASE NO. 09-9
CERTIFICATE NO. 6645)
RESPONDENT.)

INFORMAL SETTLEMENT

The Alabama State Board of Public Accountancy (the "Board"), by and through its undersigned counsel, and Gregory B. White, 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 from practice before the Internal Revenue Service beginning on April 20, 2009 for an indefinite period of time, with the right to petition for reinstatement after eight (8) 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 six months effective September 18, 2009; however, said suspension is stayed.

7. As a condition of the stay of suspension, Respondent shall be on probation, shall comply with the terms of this Informal Settlement, and shall violate no accountancy statutes or rules for six (6) months from the date this Informal Settlement is approved by the Board. In the event that Respondent violates this condition, the active suspension may be imposed in addition to any discipline regarding the new violation.

8. 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 December 31, 2009.

9. Respondent agrees to submit to the Board by December 31, 2009 a copy of page one and two of his personal Federal income tax returns for the calendar years 2001, 2002, 2003, 2004, 2005, 2006, 2007, and 2008. These forms will be held in confidence by the Board.

10. Respondent agrees to pay an administrative fine in the amount of one thousand dollars (\$1,000.00). 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.

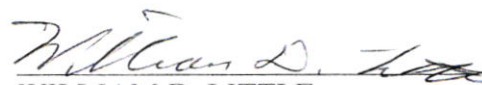
11. Respondent agrees to submit written notification to the Board immediately upon his reinstatement to practice before the Internal Revenue Service. This notification must also include copies of the written documentation from the Internal Revenue Service evidencing such reinstatement.

12. 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.

13. 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

8/4/09
Date


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

FOR THE RESPONDENT

July 23, 2009
Date

Gregory B White
GREGORY B WHITE

State of Alabama

County of Covington

Subscribed and sworn to before me, a Notary Public on this 23rd day of July, 2009.

Janice Wood
Notary Public
My Commission Expires:

JANICE WOOD Notary Public, AL State at Large My Comm. Expires Sept. 30, 2009
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