

L MITCHELL JONES (U S B 5979)
Assistant Attorney General
MARK L SHURTLEFF (U S B 4666)
Attorney General
Commercial Enforcement Division
Heber M Wells Building
160 East 300 South - Box 146741
Salt Lake City, Utah 84114-6741
Telephone (801) 366-0310

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DIVISION OF OCCUPATIONAL
& PROFESSIONAL LICENSING

BEFORE THE DIVISION OF OCCUPATIONAL & PROFESSIONAL LICENSING
OF THE DEPARTMENT OF COMMERCE
OF THE STATE OF UTAH

IN THE MATTER OF THE ISSUANCE OF) MEMORANDUM OF
A PROBATIONARY LICENSE TO CHARLES) UNDERSTANDING AND ORDER
JOHNSON TO PRACTICE AS A CERTIFIED)
PUBLIC ACCOUNTANT IN THE STATE) CASE NO. DOPL 2007- 20
OF UTAH)

Charles Johnson ("Respondent") submitted an application for renewal of licensure as a certified public accountant on or about October 6, 2006. On the renewal Qualifying Questionnaire Respondent answered "yes" to question #1. Documentation has been received by the Division of Occupational and Professional Licensing of the Department of Commerce of the State of Utah ("Division") showing that Respondent entered into a Stipulation and Order in DOPL Case #2005-27 on or about January 26, 2005. In that Stipulation Respondent admitted that he willfully and deliberately misrepresented a material fact in connection with a license application. Respondent was fined \$1,000.00 and was ordered to cease and desist from engaging in the construction without a license.

Based upon Respondent's admissions in the Stipulation and Order in DOPL Case #2005-27, Respondent and the Division, as evidenced by their signatures on this Memorandum of Understanding and Order, agree that Respondent shall be issued a probationary license to practice as a certified public accountant, subject to the following terms and conditions, which shall be in effect for a period of two years, commencing upon the date this Memorandum of Understanding and Order is approved by the Division Director as evidenced by his signature.

- 1 Respondent admits the jurisdiction of the Division over Respondent and over the subject matter of this action. Respondent admits that Respondent's conduct described above is

unlawful conduct as defined in Utah Code Ann § 58-1-501(1)(e)

- 2 Respondent acknowledges that Respondent enters into this Memorandum of Understanding and Order knowingly and voluntarily, and other than what is contained in this Memorandum of Understanding and Order, no promise or threat whatsoever has been made by the Division, or any member, officer, agent or representative of the Division to induce Respondent to enter into this agreement
- 3 Respondent understands that Respondent has the right to be represented by an attorney in this matter, and the Respondent has either sought the advice of counsel or knowingly waives Respondent's right to counsel in this matter
- 4 Respondent acknowledges that this Memorandum of Understanding and Order, if adopted by the Director of the Division, will be classified as a public document and may be released to other persons and entities
- 5 Respondent shall successfully complete and satisfy the following terms and conditions
 - a If Respondent is arrested or charged with a criminal offense by any law enforcement agency, in any jurisdiction, inside or outside the State of Utah, for any reason, or should Respondent be admitted as a patient to any institution in this state or elsewhere for treatment regarding the abuse of or dependence on any chemical substance, or for treatment for any emotional or psychological disorder, Respondent agrees to cause the Division and Board to be notified immediately. If Respondent at any time during the period of this agreement is convicted of a criminal offense of any kind, or enters a plea in abeyance to a criminal offense of any kind, including a pending criminal charge, the Division may take appropriate action against Respondent, including imposing appropriate sanctions, after notice and opportunity for hearing. Such sanctions may include revocation or suspension of Respondent's license, or other appropriate sanctions
 - b Respondent shall cause his employer to submit a report summarizing Respondent's employment on a quarterly basis on a form provided by the Division
 - c Respondent shall meet with the Board on a quarterly basis or at any such frequency as requested by the Board
 - d Respondent shall provide to his employer (s) a copy of this Memorandum of Understanding and the terms and conditions relevant to his employment
- 6 Respondent agrees to abide by all applicable federal and state laws, regulations, rules or orders related to Respondent's practice as a certified public accountant
- 7 Respondent understands that the issuance of a license pursuant to this Memorandum of

Understanding and Order is a partial denial of licensure, and Respondent hereby waives the right to any administrative review of that partial denial of licensure

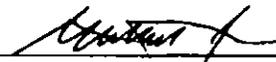
- 8 If Respondent successfully completes the terms of this Memorandum of Understanding and Order, the conditions on Respondent's license to practice as a certified public accountant will be lifted and Respondent's license will not be subject to further restriction
- 9 If Respondent violates any term or condition of this Memorandum of Understanding, or is convicted of any pending administrative action by the Division, the Division may take action against Respondent, including imposing appropriate sanction, in the manner provided by law. Such sanction may include revocation or suspension of Respondent's license, or other appropriate sanction
- 10 The terms and conditions of this Memorandum of Understanding and Order become effective immediately upon the approval of this Memorandum of Understanding and signing of the Order by the Division Director. Respondent must comply with all the terms and conditions of this Memorandum of Understanding and Order immediately after the Division Director signs the Order page of this Memorandum of Understanding and Order. The Respondent shall complete all the terms and conditions contained in the Memorandum of Understanding and Order in a timely manner. If a time period for completion of a term or condition is not specifically set forth in this Memorandum of Understanding and Order, Respondent agrees that the time period for completion of that term or condition shall be set by the Board. Failure to complete a term or condition in a timely manner shall constitute a violation of the Memorandum of Understanding and Order and may subject Respondent to revocation or other sanctions
- 11 This document constitutes the entire agreement between the parties and supersedes and cancels any and all prior negotiations, representations, understandings or agreements between the parties. There are no verbal agreements that modify, interpret, construe or affect this Memorandum of Understanding and Order
- 12 Respondent has read each and every paragraph contained in this Memorandum of Understanding and Order. Respondent understands each and every paragraph contained in this Memorandum of Understanding and Order. Respondent has no questions about any paragraph or provision contained in this Memorandum of Understanding and Order

DIVISION OF OCCUPATIONAL &
PROFESSIONAL LICENSING

BY 
CLYDE ORMOND
Bureau Manager

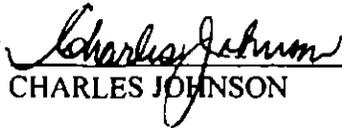
DATE 1/30/07

MARK L SHURILEFF
ATTORNEY GENERAL

BY 
L MITCHELL JONES
Counsel for the Division

DATE 9 Jan 2007

RESPONDENT

BY 
CHARLES JOHNSON

DATE 1/23/07

ORDER

THE ABOVE MEMORANDUM OF UNDERSTANDING, in the matter of **CHARLES JOHNSON**, is hereby approved by the Division of Occupational and Professional Licensing. The terms and conditions of the Memorandum of Understanding are incorporated herein and constitute my final Order in this case.

DATED this 30 day of January, 2007

DIVISION OF OCCUPATIONAL AND
PROFESSIONAL LICENSING


F DAVID STANLEY
Director