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

IN THE MATTER OF)
RONALD LAUDIE) **CEASE AND DESIST**
PRACTICING AS A CERTIFIED) **STIPULATION AND ORDER**
PUBLIC ACCOUNTANT)
IN THE STATE OF UTAH) **CASE NO DOPL 2007-- 55**
WITHOUT A LICENSE)

RONALD LAUDIE ("Respondent") and the **DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSING** of the Department of Commerce of the State of Utah

("Division") stipulate and agree as follows

- 1 Respondent admits the jurisdiction of the Division over Respondent and over the subject matter of this action

- 2 Respondent acknowledges that Respondent enters into this Stipulation knowingly and voluntarily

3 Respondent understands that Respondent has the right to be represented by counsel in this matter and Respondent's signature below signifies that Respondent has either consulted with an attorney or Respondent waives Respondent's right to counsel in this matter

4 Respondent understands that Respondent is entitled to a hearing before a Division Presiding Officer, at which time Respondent may present evidence on Respondent's own behalf, call witnesses, and confront adverse witnesses Respondent acknowledges that by executing this document Respondent hereby waives the right to a hearing and any other rights to which Respondent may be entitled in connection with said hearing

5 Respondent waives the right to the issuance of a Petition and a Notice of Agency Action in this matter

6 Respondent acknowledges that this Stipulation 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

7 Respondent admits the following facts.

- a Respondent license to practice as a Certified Public Accountant ("CPA") in the State of Utah expired on August 31, 1994 Respondent has not been licensed as a CPA in the State of Utah since that date
- b Between about February 1, 2006 through October 24, 2006, Respondent represented to the Internal Revenue Service that he was a CPA licensed and in good standing in the State of Utah when he completed and submitted IRS Power of Attorney and Declaration of Representation Form No 2848

8 Respondent admits that Respondent's conduct described above is unlawful conduct as defined in Utah Code Ann § 58-1-501(1)(a)(1) and § 58-26a-101 through § 58-26a-602, and that said conduct provides a basis for the Division to issue an Order restraining Respondent from

engaging in or representing himself as engaged in the practice in the practice of certified public accountancy pursuant to Utah Code Ann § 58-1-401(4)

9 Respondent agrees the Division may issue an Order requiring Respondent to cease and desist from engaging in the practice of Public Accountancy as defined in Utah Code Ann § 58-26a-101 through § 58-26a-602, until Respondent is properly licensed to do so Respondent agrees to obey the Order

10 This Stipulation and Order, upon approval by the Director of the Division, shall be the final compromise and settlement of this matter Respondent acknowledges that the Director is not required to accept the terms of this Stipulation and Order and that if the Director does not do so, this Stipulation and the representations contained therein shall be null and void, except that the Division and the Respondent waive any claim of bias or prejudgment Respondent might have with regard to the Director by virtue of his having reviewed this Stipulation, and this waiver shall survive such nullification

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 regarding the subject of this Stipulation and Order There are no verbal agreements that modify, interpret, construe or affect this Stipulation

12 The terms and conditions of this Stipulation and Order become effective immediately upon the approval of this Stipulation and signing of the Order by the Division Director Respondent must comply with all the terms and conditions of this Stipulation immediately following the Division Director's signing of the Order page of this Stipulation and Order Respondent shall complete all the terms and conditions contained in the Stipulation and

Order in a timely manner. If a time period for completion of a term or condition is not specifically set forth in the Stipulation 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 Stipulation and Order and may subject Respondent to sanctions. Respondent understands that failure to comply with this Order may subject Respondent to a civil penalty of up to \$2,000 (two-thousand dollars) for each day the order is violated pursuant to Utah Code Ann. § 58-1-503(1).

13. If Respondent violates any term or condition of this Stipulation and Order, the Division may take action against Respondent, including imposing appropriate sanction, in the manner provided by law.

14. Respondent has read each and every paragraph contained in this Stipulation and Order. Respondent understands each and every paragraph contained in this Stipulation and Order. Respondent has no questions about any paragraph or provision contained in this Stipulation and Order.

DIVISION OF OCCUPATIONAL &
PROFESSIONAL LICENSING

RESPONDENT

BY _____
CLYDE ORMOND
Bureau Manager

BY *Ronald R. Laudie*
RONALD LAUDIE

DATE _____

DATE 3/2/07

MARK L SHURTLEFF
ATTORNEY GENERAL

BY *Mark L. Shurtleff*
L. MITCHELL JONES
Counsel for the Division

DATE 15 Mar 2007

ORDER

THE ABOVE STIPULATION, in the matter of **RONALD LAUDIE**, is hereby approved by the Division of Occupational and Professional Licensing, and constitutes my Findings of Fact and Conclusions of Law in this matter. The terms and conditions of the Stipulation are incorporated herein and constitute my final Order in this case.

DATED this 15 day of March, 2007

DIVISION OF OCCUPATIONAL AND
PROFESSIONAL LICENSING


F DAVID STANLEY
Director

Investigator John Schroen