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**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)	UNDERSTANDING AND ORDER
WILLIAM E. REX)	
TO PRACTICE AS A CERTIFIED)	CASE NO. DOPL 2008- 276
PUBLIC ACCOUNTANT)	
IN THE STATE OF UTAH)	

WILLIAM E. REX (“Respondent”) submitted an application on or about September 30, 2008 to the Division of Occupational and Professional Licensing of the State of Utah (“Division”) for renewal of licensure to practice as a certified public accountant in the State of Utah

On or about July 26, 2007 in Salt Lake County, State of Utah, Case #2007-114547, Respondent entered a plea of guilty to one count of lewdness The plea was held in abeyance

Based upon Respondent’s conduct and plea, Respondent and 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 three 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 Respondents conduct described above is unprofessional conduct as defined in Utah Code Ann § 58-1-501(2)(c) Respondent understands that the issuance of the Order in this matter is disciplinary action by the Division against Respondent’s license pursuant to Utah Administrative Code R156-1-102(7) and Utah Code Ann § 58-1-401(2)

- 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. The Division may release this Stipulation and Order, and will release other information about this disciplinary action against Respondent's license, to other persons and entities
- 5 Respondent shall successfully complete and satisfy the following terms and conditions
 - a Respondent shall meet with the Utah Board of Accountancy ("Board") at the first scheduled Board meeting following the effective date of this Stipulation and Order. Respondent shall then meet with the Board on a quarterly basis or at such other greater or lesser frequency as determined by the Board and Division for the duration of the Stipulation and Order. Respondent agrees to meet with an assigned staff member prior to the first Board meeting
 - b Respondent shall submit to the following course of evaluation and treatment as part of Respondent's rehabilitation and at Respondent's own expense
 - 1 Respondent shall successfully complete a comprehensive psychological evaluation provided by a Division-approved licensed psychological evaluation provider within ninety (90) days of the effective date of this Stipulation and Order. Respondent shall be evaluated by a Division-approved evaluator. If Respondent chooses to use a psychologist who has not been previously approved by the Division, Respondent shall submit a *resume of the proposed psychologist with 15 days of the effective date of this agreement or within 15 days after the determination by the Division that a previously submitted proposed psychologist is not approved*. Respondent shall contact the Division-approved licensed psychologist for an initial appointment within 10 days of the approval of the psychologist. Respondent shall schedule the initial appointment to be held within 45 days of the effective date of this Stipulation and Order. Respondent shall attend all appointments and *follow-up appointments in a timely manner*. Respondent shall cooperate fully with the evaluator to ensure a fair and complete evaluation. Respondent shall notify the Division immediately after successfully completing the evaluation and inform the Division that Respondent has successfully completed the psychological evaluation

Respondent agrees to cause the evaluation report to be sent to the Division within 90 days of the effective date of this Order

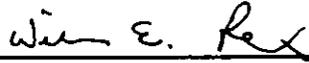
- ii Respondent acknowledges receiving a current list of the Division-approved licensed psychological evaluation providers
 - iii If Respondent fails to submit the evaluation to the Division within the time stated above, the Division may take any action necessary pursuant to the Utah Administrative Procedures Act, Utah Code Annotated § 63-46b
 - iv Respondent shall successfully complete all treatment programs and treatment recommendations as outlined in the evaluation
 - v In the interest of public safety, the Division may impose additional requirements above and beyond those recommended by the evaluator in evaluation set forth above Respondent agrees to comply with these additional requirements
- c 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
- d Respondent shall maintain a current license at all times during the period of this agreement
- e Failure of Respondent to pay the costs associated with this Stipulation and Order constitutes a violation of the Stipulation and Order
- f Respondent shall immediately notify the Division in writing of any change in Respondent's residential or business address
- 6 Respondent agrees to abide by all applicable federal and state laws, regulations, rules or orders related to Respondent's licensed field of practice
- 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 in Respondent's licensed field 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, 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. 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

RESPONDENT

BY 
DAN S JONES
Bureau Manager

BY 
WILLIAM E REX

DATE 12-2-8

DATE NOV 24, 2008

MARK L SHURTLEFF
ATTORNEY GENERAL

BY 
L MITCHELL JONES
Counsel for the Division

DATE 12 Nov 2008

ORDER

THE ABOVE MEMORANDUM OF UNDERSTANDING, in the matter of **WILLIAM E. REX**, is hereby approved by the Division of Occupational and Professional Licensing. The issuance of the Order in this matter is disciplinary action pursuant to Utah Administrative Code R156-1-102(7) and Utah Code Ann § 58-1-401(2). The terms and conditions of the Memorandum of Understanding are incorporated herein and constitute my final Order in this case.

DATED this 2 day of December, 2008



F DAVID STANLEY
Director
Division of Occupational &
Professional Licensing

2005-276

DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSING
Heber M Wells Building
160 East 300 South - P O Box 146741
Salt Lake City, Utah 84114-6741
Telephone (801) 530-6628

NOV 03 2009

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

IN THE MATTER OF THE LICENSE
ISSUED TO WILLIAM E. RAY, LICENSE
NUMBER 150282-264, TO ACT AS A
CPA IN
THE STATE OF UTAH

**SURRENDER OF
LICENSE**

LICENSEE and the DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSING ("Division") of the Utah Department of Commerce, upon acceptance by the Division agree as follows

- 1 Licensee hereby tenders his/her license as a CPA to the Division, informing the Division that he/she wishes to surrender it to the Division
- 2 Licensee affirms that he/she is offering to surrender his/her license because [reason]
 *- FAILED TO COMPLY WITH PROBATION DEC. -
- FAILED TO LEAD CPE.*
- 3 Licensee admits the jurisdiction of the Division over him/her and over the subject matter of his/her request
- 4 Licensee affirms that he/she is offering to surrender his/her license voluntarily of his/her own free will and choice without any undue inducement, coercion, or threat from any source, and that the only promises or understandings he/she has obtained from the Division regarding the surrender of his/her license are those contained in this Agreement
- 5 Licensee acknowledges that he/she has been informed of his/her right to be represented by counsel
- 6 Licensee understands that he/she will not receive any refund of license or renewal fees previously paid to the Division
- 7 Licensee acknowledges that no representations regarding a future waiver of licensure requirements have been extended to him/her except as stated herein
- 8 This agreement is not a finding of unprofessional or unlawful conduct nor is it disciplinary action against the Licensee. The Division retains any jurisdiction to subsequently initiate disciplinary proceedings for any conduct the licensee may have engaged in prior to the date of this agreement or may engage in subsequent to the date of this agreement
- 9 Licensee acknowledges that he/she was informed that this Surrender of License does not become final until approved by the Division, and further acknowledges that he/she was informed that his/her offer may be withdrawn at any time prior to approval by the Director or his designee
- 10 Licensee acknowledges that if this request is accepted by the Division, it will be classified as a public document
- 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 which modify, interpret, construe or affect this Agreement

LICENSEE William E. Ray Title CPA Date 11/3/09

Accepted By DIVISION OF OCCUPATIONAL & PROFESSIONAL LICENSING

By [Signature] Title Business mgr Date 11-9-9