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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 THE DENIAL OF THE
RENEWAL OF THE LICENSE OF
RICHARD LEE DORIGATTI TO PRACTICE
AS A CERTIFIED PUBLIC ACCOUNTANT
AND THE REGISTRATION OF RICHARD
L. DORIGATTI CONSULTING, INC. TO
PRACTICE AS A CPA FIRM IN THE
STATE OF UTAH

STIPULATION AND ORDER

Case No. DOPL - 2010 - 371

RICHARD LEE DORIGATTI (Respondent), on behalf of himself and of RICHARD L. DORIGATTI CONSULTING, INC., 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 him and over the subject matter of this action.
- 2 Respondent owns, operates, and is the CPA in charge of Richard L. Dorigatti Consulting, Inc., a CPA firm (CPAF). Respondent has the authority to enter into this agreement on behalf of the CPAF. Respondent's admissions and agreements and the terms and conditions in this Stipulation apply equally to the CPAF.

3 Respondent's signature below signifies that he enters into this Stipulation knowingly and voluntarily

4 Respondent has retained Brad H Bearnson as legal counsel and has reviewed this stipulation with him

5 Respondent understands that Respondent is entitled to a hearing before a the State of Utah Board of Accountancy (Board) or other Division Presiding Officer, at which time Respondent may present evidence on his own behalf, call witnesses, and confront adverse witnesses Respondent understands that by signing this document Respondent hereby waives the right to a hearing, the right to present evidence on his own behalf, the right to call witnesses, the right to confront adverse witnesses, and any other rights to which Respondent may be entitled in connection with said hearing

6 Respondent understands that by signing this document Respondent hereby knowingly and intelligently waives the right to all administrative and judicial review as set forth in Utah Code Ann §§ 63G-4-301 through 63G-4-405, and Utah Admin Code R151-4-901 through R151-4-907 Respondent and the Division hereby express their intent that this matter be resolved expeditiously through stipulation as contemplated in Utah Code Ann § 63G-4-102(4)

7 Respondent understands that this Stipulation 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 other information about this disciplinary action to other persons and entities.

8 Respondent admits the following facts

a. Respondent entered a plea of guilty to a DUI which resulted from conduct reasonably related to his practice in Fourth District Court, Case No 091100682 on November 13, 2009

b Respondent consumed alcohol in a manner which resulted in the impairment of his practice as a CPA

c Respondent owned and operated a CPAF, Richard L Dorigatti Consulting, Inc from the expiration of its CPAF registration from September 30, 2008 until the April of 2011

d Respondent currently owns and operates Richard L Dorigatti & Associates, LLC, an unregistered CPAF

9 Respondent admits that the conduct described above is unlawful conduct under Utah Code Ann. 58-1-501(2)(a) and § 58-26a-401(2)(c) and unprofessional conduct under Utah Code Ann § 58-1-501(2)(c) and (e), which is grounds for denial of his application for renewal of his CPA license and justifies disciplinary action against Respondent's CPA license and the CPAF's registration under Utah Code Ann § 58-1-401(2)(a), (2)(b), and (2)(d) Respondent agrees that an Order, which constitutes disciplinary action against Respondent's license and registration by the Division pursuant to Utah Administrative Code R156-1-102(6) and Utah Code Ann § 58-1-401(2), may be issued in this matter

10 Respondent Richard Lee Dorigatti's hereby agrees to surrender Respondent's license to practice as a CPA and Richard L Dorigatti Consulting, Inc 's registration to practice as a CPAF Respondent agrees not to reapply for licensure as a CPA or for registration of any CPAF of which he has a majority ownership for a period of 18 months from the date the Division Director signs this Stipulation and Order The Division does not guarantee than any future application by Respondent for licensure or for registration of any CPA firm will be granted

11 If the Division Director accepts the terms of this Stipulation and Order, Respondent forfeits all rights to practice as a CPA or to operate a CPAF for a period of 18 months from the date the Division Director signs this Stipulation and Order in the State of Utah Respondent understands that Respondent will not receive any refund of license or renewal fees previously paid to the Division

12 Respondent agrees to immediately cease and desist from advertising or operating Richard L Dorigatti & Associates, LLC, a CPAF

13 In addition to meeting all other qualifications for licensure in place at the time of application, any application for reinstatement of Respondent's CPA license shall include the following

a Proof of no less than one continuous year of sobriety as documented by random drug testing through the Division's substance abuse monitoring program or an equivalent program as determined by the division. Periods during which Respondent is incarcerated, jailed, or in a residential or in-patient drug, alcohol, or other substance abuse treatment facility will not apply to the requirement for one year of continuous sobriety

b Copies of recent psychological and substance abuse evaluations performed by a practitioner who is pre-approved by the Division

14 In the event that Respondent's CPA license is reinstated, the license shall be subject to terms and conditions designed to monitor his sobriety. These terms and conditions shall include participation in the Division's drug testing program as well as all treatment and other requirements recommended in the psychological and substance abuse evaluations or deemed necessary by the Division

15 Respondent agrees not to take any action or make any public statement that creates, or tends to create, the impression that any of the matters set forth in the Stipulation and Order are without a factual basis. A public statement includes statements to one or more Board members during a meeting of the Board. Any such action or statement shall be considered a violation of this Stipulation and Order

16 Respondent understands that the disciplinary action taken by the Division in this Stipulation and Order may adversely affect any license or registration that Respondent or the CPAF may possess in another state or any application for licensure Respondent may submit in another state

17 If the Division files a Petition against Respondent alleging a violation of this Stipulation and Order by Respondent, the 18 month period referred to in Paragraphs 10 and 11

shall be tolled until the allegations contained in the Petition are fully resolved

18 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

19 Upon approval by the Director of the Division, the Stipulation and Order shall be the final compromise and settlement of this non-criminal administrative 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 prejudice Respondent might otherwise have with regard to the Director by virtue of his having reviewed this Stipulation, and this waiver shall survive such nullification

20 The accompanying Order becomes effective immediately upon the approval of this Stipulation and signing of the Order by the Division Director Respondent shall comply with all of the terms and conditions of this Stipulation immediately following the Division Director's signing of the Order page of this Stipulation and Order

21 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

22 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

DIVISION OF OCCUPATIONAL &
PROFESSIONAL LICENSING

BY 
DAN S JONES
Bureau Manager

DATE 4/30/11

RESPONDENT

BY 
RICHARD LEE DORIGATTI,
for himself and for
RICHARD L DORIGATTI
CONSULTING, INC

DATE 4/28/11

MARK L SHURTLEFF
ATTORNEY GENERAL

BY 
LENORE EPSTEIN
Counsel for the Division

DATE 4/30/11

DATE 
BRAD H BEARNSON
Counsel for Respondent

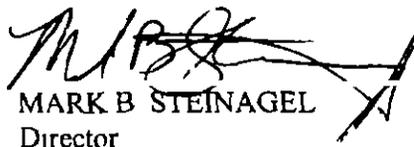
DATE 4/28/11

ORDER

THE ABOVE STIPULATION, in the matter of RICHARD LEE DORIGATTI 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 2 day of May, 2011

DIVISION OF OCCUPATIONAL AND
PROFESSIONAL LICENSING


MARK B. STEINAGEL
Director