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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 LICENSE OF)	
GEORGE PRESTON PARKER)	STIPULATION AND ORDER
TO PRACTICE AS A)	
CERTIFIED PUBLIC ACCOUNTANT)	Case No DOPL 2013- 38
IN THE STATE OF UTAH)	

GEORGE PRESTON PARKER (“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 the State of Utah's Certified Public Accounting Licensing Board ("the Board"), or other Division Presiding Officer, at which time Respondent may present evidence on Respondent's 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 Respondent's 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.

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 §§ 63G-4-301 through 63G-4-405, and Utah Administrative Code R151-46b-12 through R151-46b-15. Respondent and the Division hereby express their intent that this matter be resolved expeditiously through stipulation as contemplated in Utah Code Annotated § 63G-4-102(4).

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. 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

7 Respondent admits the following facts are true:

- a Respondent was first licensed to practice as a certified public accountant ("CPA") in the State of Utah on or about ~~July 19, 2006~~ 1972, *Q, Mj*
- b Respondent applied for renewal of licensure on or about August 7, 2012
- c On or about October 15, 2012, the Arizona State Board of Accountancy issued a "Decision and Order," which is incorporated by reference into this Stipulation and Order and attached as Exhibit A, in the Matter of George Preston Parker whereby Respondent's license to practice as a certified public accountant in the State of Arizona was placed on probation for the period of twelve months for engaging in unlawful and unprofessional conduct in the State of Arizona.
- d Respondent has engaged in conduct that resulted in disciplinary action by a regulatory authority having jurisdiction over the Respondent that would, in this state constitute grounds for disciplinary proceedings under Utah Code Annotated § 58-1-401
- e During the time Respondent was not licensed in the State of Arizona, for which Respondent was sanction as outlined in paragraph 7c Respondent also provided certified public accounting services for clients in the State of Utah for a fee, without being licensed in the State of Utah
- f Respondent was not entitled to an exemption from licensure to practice public accounting as provided under Utah Code Annotated § 58-26a-305(1), because Respondent was not properly licensed in the State of Arizona to perform such work

8. Respondent admits that Respondent's conduct described above is unlawful conduct as defined in Utah Code Annotated § 58-26a-501(2) and unprofessional conduct as defined by § 58-1-501(2)(a) and (d) Further Respondent agrees by engaging in such conduct the Division is justified in taking disciplinary action against Respondent's license pursuant to Utah Code Annotated § 58-1-401(2)(a). Respondent agrees that an Order, which constitutes disciplinary action against Respondent's license by the Division pursuant to Utah Administrative Code R156-

1-102(6) and Utah Code Annotated § 58-1-401(2), may be issued in this matter providing for the following action against Respondent's license

- a. Respondent's license shall be subject to probation for one year. The period of probation shall commence on the effective date of this Stipulation and Order, which is the date the Division Director signs the Order. During the period of probation, Respondent shall be subject to all of the following terms and conditions. If the Board or Division later deems any of the conditions unnecessary such deletions may be made by an amended order issued unilaterally by the Board or Division.
- b. Respondent shall comply with all requirements of the Arizona CPA licensing authorities for probation under their disciplinary order. *See Exhibit A*. Respondent shall, pursuant to the Arizona disciplinary order, timely complete thirty-two (32) additional hours of CPE, which may not count toward Respondent's eighty (80) hours of CPE required for renewal. *My*
- c. Respondent shall take and pass the Utah Law & Rules examination. This examination shall be completed within six (6) months of the date this Order is signed and is in addition to the eighty (80) hours of Continuing Professional Education (CPE) required every two years for renewal.
- d. 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.
- e. Respondent shall notify the Board in writing within one (1) week of any change of employer, employment status, or practice status. This notification is required regardless of whether Respondent is employed in Respondent's profession.
- f. If Respondent leaves his state of residence for a period longer than sixty (60) days, Respondent shall notify the Division and Board in writing of the dates of Respondent's departure and return. The licensing authorities of the jurisdiction to which Respondent moves shall be notified by Respondent in writing of the provisions of this Stipulation and Order. Periods of residency or practice outside the State of Utah may apply to the reduction of the period this Stipulation and Order is in effect, if the new state of residency places equal or greater conditions upon the Respondent as those contained in this Stipulation and Order.

- g. If respondent is arrested or charged with a criminal offense by any law enforcement agency, or disciplined as a Certified Public Accountant in any jurisdiction, inside or outside the State of Utah, for any reason, 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.
- h. In the event Respondent does not practice as a certified public accountant for a period of sixty (60) days or longer, Respondent shall notify the Board in writing of the date Respondent ceased practicing. The period of time in which Respondent does not practice shall not be counted toward the time period of this Stipulation and Order. It shall be within the discretion of the Board to modify this requirement if Respondent satisfactorily explains to the Board that compliance in Respondent's case was impractical or unduly burdensome. Respondent must work at least sixteen (16) hours per week and not more than forty-eight (48) hours per week to be considered "practicing" in Respondent's profession.
- i. Respondent shall provide a copy of this Stipulation and Order to any association with whom Respondent has any formal practice association and to any employer of Respondent.
- j. Respondent shall be responsible for payment of all costs associated with this Stipulation and Order. Failure of Respondent to pay the costs associated with this Stipulation and Order constitutes a violation of this Stipulation and Order.
- k. Respondent shall immediately notify the Division in writing of any change in Respondent's residential or business address.
- l. Respondent shall maintain an active license at all times during the period of this agreement.

9. This Stipulation and Order, upon approval by the Director of the Division, 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 they might otherwise have with regard to the Director by virtue of the Director having reviewed this Stipulation, and this waiver shall survive such nullification.

10. Respondent agrees to abide by and comply with all applicable federal and state laws, regulations, rules and orders related to the Respondent's licensed practice. 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 Annotated § 58-1-503(1)

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. 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 this Stipulation and Order are without 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.

12. The accompanying Order becomes 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 revocation or other sanctions.

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. Such sanction may include revocation or suspension of Respondent's license, or other appropriate sanction.

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

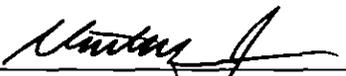
15 Respondent has read each and every paragraph contained in this Stipulation and Order. Respondent understands each and every paragraph contained in this Stipulation and Order. Respondent has no questions about any paragraph or provision contained in this Stipulation and Order.

DIVISION OF OCCUPATIONAL &
PROFESSIONAL LICENSING

BY: 
DAN S JONES
Bureau Manager

DATE: 1-22-13

MARK L. SHURTLEFF
ATTORNEY GENERAL

BY: 
L. MITCHELL JONES
Counsel for the Division

DATE 22 Jan 13

RESPONDENT

BY 
GEORGE PRESTON PARKER

DATE _____
Received by the Division 22 Jan 13

ORDER

THE ABOVE STIPULATION, in the matter of **GEORGE PRESTON PARKER**, 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 issuance of this Order is disciplinary action pursuant to Utah Administrative Code R156-1-102(6) and Utah Code Annotated § 58-1-401(2). The terms and conditions of the Stipulation are incorporated herein and constitute my final Order in this case.

DATED this 23rd day of January, 2013

DIVISION OF OCCUPATIONAL AND
PROFESSIONAL LICENSING


MARK B STEINAGEL
Director

Investigator Dan S Jones