

Johnson, Robert A. of Huntington, NY

As a result of an investigation of alleged violations of the AICPA Code of Professional Conduct, Mr. Johnson, with the firm Robert A. Johnson, CPA, P.C., entered into a settlement agreement under the Joint Ethics Enforcement Program, effective March 11, 2024.

Information came to the attention of the Ethics Charging Authority (ECA – AICPA Professional Ethics Executive Committee) alleging a potential disciplinary matter with respect to Mr. Johnson's failure to ensure his firm enrolled in the AICPA Peer Review Program and undergo a peer review.

The ECA has reviewed Mr. Johnson's responses to the ECA's inquiries, and other relevant documents Mr. Johnson submitted to support his response. The ECA gave Mr. Johnson the opportunity to respond to questions and to explain his position regarding the application of the AICPA Code of Professional Conduct.

The ECA charged Mr. Johnson with the following violations of the AICPA Code of Professional Conduct:

Violations

Acts Discreditable Rule (1.400.001)

Mr. Johnson disseminated invalid peer review reports.

Governmental Bodies, Commissions, or Other Regulatory Agencies (1.400.050)

As the partner responsible for his firm's peer review compliance, Mr. Johnson failed to ensure the firm complied with the requirements of the state board, *Government Auditing Standards*, and those of the AICPA to undergo a peer review.

Agreement

In consideration of the ECA forgoing further investigation of Mr. Johnson's conduct as described above, and in consideration of the ECA forgoing any further proceedings in the matter, Mr. Johnson agreed as follows:

- a. To waive his rights to a hearing under AICPA bylaws section 7.4
- b. To neither admit nor deny the above specified charges
- c. To his expulsion from membership in the AICPA from the effective date of this agreement. His expulsion from the AICPA includes the loss of his AICPA credentials and certificates.

- d. That the ECA shall publish his name, the name of his firm, the charges, and the terms of this settlement agreement.