DISCIPLINARY REVIEW BOARD

OF THE

SUPREME COURT OF NEW JERSEY

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August 11, 2026

VIA CERTIFIED, REGULAR & ELECTRONIC MAIL
Scott L. Carlson, Esq.
[redacted]

Re: In the Matter of Scott L. Carlson
Docket No. DRB 26-126
District Docket No. XIV-2024-0262E
LETTER OF ADMONITION

Dear Mr. Carlson:

The Disciplinary Review Board has reviewed your conduct in the above matter and concluded that it was improper. Following a review of the record, the Board determined to impose an admonition for your violation of RPC 1.15(d) (failing to comply with the recordkeeping requirements of R. 1:21-6) and RPC 8.1(b) (failing to cooperate with disciplinary authorities).

Specifically, on September 6, 2023, you were selected for an Office of Attorney Ethics (OAE) random audit. At the time, you were administratively ineligible to practice law for (1) your failure to pay the annual assessment to the New Jersey Lawyers' Fund for Client Protection, as R. 1:28-2(b) requires, as well as (2) your failure to comply with continuing legal education requirements.

On June 14, 2024, after commencing a disciplinary investigation, the OAE sent a letter to you, by certified and regular mail, to your office address of record, as well as your e-mail address of record, notifying you it had scheduled a virtual demand audit of your financial books and records. The e-mail and certified letter were returned to the OAE as undeliverable. You did not appear for the virtual demand audit.

Beginning on June 28, 2024, the OAE made several attempts to contact you, via e-mail and telephone, but your listed telephone numbers were disconnected and all the e-mails the OAE sent were returned as undeliverable.

On May 7, 2025, the OAE visited your home address of record. Because you were not present, the OAE left a letter for you, requesting that you contact the OAE. Two days later, the OAE discovered another residential address for you.[1] Thus, on May 12, 2025, the OAE physically served you with a subpoena directing you to appear, in person, for a demand audit. The OAE further provided you with the June 14, 2024 letter directing you to produce the books and records associated with your attorney trust account (ATA) and attorney business account (ABA), and warned you that if you failed to cooperate, the OAE may file a motion seeking your immediate temporary suspension.

On June 6, 2025, you provided the OAE with copies of your ATA and ABA bank statements from March 2022 through July 2023. The records revealed that the last time there was activity in your ATA was in November 2022.

During the June 9, 2025 demand audit, you explained that, in 2022, when you left your previous law firm to establish your own practice, you failed to update your ATA and ABA information with the Court. You acknowledged that you were the individual responsible for recordkeeping at your new law firm but represented that you had not practiced law for approximately two years, due to medical circumstances. During the audit, you failed to produce any client ledger cards; receipts and disbursements journals; three-way reconciliations; or a check

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[1] You were obligated to update your address with the Court. R. 1:20-1(c) ("any change in the home address and the address of the primary law office as required by Rule 1:21-1(a), as well as the main law office telephone number previously submitted and the financial institution or the account numbers for the primary trust and business accounts, either prior to such change or within thirty days thereafter").

book with a running balance. You informed the OAE that, on June 2, 2025, you closed your ATA and ABA.

On June 11, 2025, the OAE sent a letter to you detailing the deficiencies it discovered during the audit, including: failing to conduct three-way reconciliations; failing to maintain a receipts and disbursements journal for the ATA and ABA; failing to maintain client ledger cards; failing to maintain a running checkbook balance; failing to maintain ATA and ABA records for seven years; and failing to maintain an ATA and ABA. The OAE directed you to produce the records identified in the letter no later than June 30, 2025. The OAE then granted your request to submit the records by July 9, 2025, but cautioned that it would not grant further extension requests.

You failed to produce your records. However, on July 16, 2025, you contacted the OAE to advise that you spoke with a representative from QuickBooks, the program you had used to maintain your law firm's financial records. The representative informed you that, because your account was closed after you closed your practice, the records were no longer available. Therefore, you informed the OAE you could not produce the records it requested.

Following a de novo review of the record, the Board found that your failure to maintain books and records for your law firm unquestionably violated R. 1:21-6 and RPC 1.15(d). Although the Board recognized that you shuttered your law firm and ceased the practice of law due to your medical condition, that did not absolve you of your obligations, under the Rules, to have maintained proper books and records when the law firm was operational, which you admittedly failed to do.

Moreover, you violated RPC 8.1(b) by failing to cooperate fully with the OAE's investigation into your books and records. R. 1:20-(g)(3) requires a lawyer to cooperate in a disciplinary investigation and to reply, in writing, within ten days of receiving a request for information. RPC 8.1(b), in turn, prohibits a lawyer from knowingly failing to reply to a lawful demand for information from a disciplinary authority. As you stipulated, you have failed to provide timely or complete replies to the OAE's demands for information, due in part to your failure to maintain records at all.

In imposing only an admonition, the Board accorded compelling mitigating weight to your lack of formal discipline in twenty years at the bar.

Further, you stipulated to your misconduct, thereby accepting responsibility and conserving disciplinary resources. Additionally, you were not practicing law during the time of the audit and had no ATA activity; thus, your misconduct did not harm any client.

Finally, as a condition to your discipline, the Board has directed you to complete an OAE-approved trust and business accounting course at a date set by the OAE.

Your conduct has adversely reflected not only on you as an attorney but also on all members of the bar. Accordingly, the Board has directed the issuance of this admonition to you. R. 1:20-15(f)(4).

A permanent record of this occurrence has been filed with the Clerk of the Supreme Court and the Board's office. Should you become the subject of any further discipline, this admonition will be taken into consideration.

The Board also has directed that the cost of the disciplinary proceedings be assessed against you. An invoice of costs will be forwarded to you under separate cover.

Very truly yours,

/s/ Timothy M. Ellis

Timothy M. Ellis
Chief Counsel

TME/knd
Enclosures

c: (w/o) enclosures
Chief Justice Stuart Rabner
Associate Justices
Heather Joy Baker, Clerk
Supreme Court of New Jersey

Hon. Mary Catherine Cuff, P.J.A.D. (Ret.), Chair
Disciplinary Review Board (e-mail)
Johanna Barba Jones, Director
Office of Attorney Ethics (interoffice mail and e-mail)
Daniel Davis, Deputy Ethics Counsel
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