

## Chapter Accy 4

### ENFORCEMENT

#### Subchapter I – Authority

Accy 4.001 Authority.

#### Subchapter II – Discipline

Accy 4.101 Grounds for discipline.

**Note:** Chapter Accy 4 as it existed on April 30, 2016 was replaced by a new chapter Accy 4 created effective May 1, 2016, as provided under 2015 Wisconsin Act 217.

#### Subchapter I – Authority

**Accy 4.001 Authority.** The rules in this chapter are adopted pursuant to the authority in ss. 15.08 (5) (b), 227.11 (2) and 442.12, Stats.

**History:** 2015 Wis. Act 217; cr. Register May 2016 No. 725, eff. 6–1–16.

#### Subchapter II – Discipline

**Accy 4.101 Grounds for discipline.** Grounds for discipline include all of the following:

- (1) Engaging in dishonesty, fraud, or deceit in obtaining a certificate or license, including submitting to the board any evidence known to be false or forged in, or in support of, an application for a certificate or license or cheating on an examination.
- (2) Knowingly making misleading, deceptive, or untrue representations in the performance of services.
- (3) Using the CPA title or providing attest services in this state without a certificate or license or without properly qualifying to practice across state lines.
- (4) Using or attempting to use a certificate or license that has been suspended or revoked.
- (5) Making any false, misleading, or deceptive statement in support of an application for a license filed by another person.
- (6) Failing to comply with professional standards as to the attest or compilation competency requirements for those who supervise attest or compilation engagements and sign reports on financial statements or other compilation communications with respect to financial statements.
- (7) Failing to comply with the applicable peer review requirements set out in ch. Accy 6.

(8) Engaging in conduct reflecting adversely upon the licensee's fitness to perform services, including conduct constituting incompetence. In this subsection, "conduct constituting incompetence" includes gross negligence, recklessness, or repeated acts of negligence in the licensee's record of professional practice.

(9) Engaging in professional practice while having any condition, whether physical or mental, that endangers the public by impairing skill and care in providing professional services. Evidence of such a condition includes evidence that the person has been adjudicated as mentally incompetent.

(10) Presenting a license issued to another person as one's own.

(11) Concealing information regarding violations by other licensees when questioned or requested by the board.

(12) Willfully failing to file a report or record required by state or federal law; willfully impeding or obstructing the filing of such a report or record or inducing another person to impede or obstruct such filing by another person; or making or filing such a report or record that one knows to be false. A finding, adjudication, consent order, or conviction by a federal or state court, agency, or regulatory authority or by the Public Company Accounting Oversight Board that a licensee has willfully failed to file a required report or record shall be prima facie evidence of a violation of this subsection.

(13) Having an active or stayed revocation or suspension of any occupational license or other privilege to practice any licensed occupation by or before any state, federal, foreign, or other licensing or regulatory authority, provided that the grounds for the revocation or suspension include wrongful conduct such as fraud, dishonesty, or deceit or any other conduct that evidences an unfitness of the applicant to practice public accountancy.

**History:** 2015 Wis. Act 217; cr. Register May 2016 No. 725, eff. 6–1–16.