

**Chapter Accy 6****GOOD MORAL CHARACTER**

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**Accy 6.01 Purpose.** Only persons who are of good moral character shall be admitted to write the certified public accountant examination, be granted a certified public accountant certificate or be licensed to practice as a certified public accountant. The purpose of this chapter is to define and explain the meaning of good moral character and the considerations for a board decision in finding that a person has good moral character. For the purpose of this chapter, the term, "good professional character" has the same meaning as the term, "good moral character."

**History:** Cr. Register, February, 1976, No. 242, eff. 3-1-76; am. Register, June, 1982, No. 318, eff. 7-1-82.

**Accy 6.02 Relationship to ethics.** The rules of conduct for a certified public accountant require that a person be independent and have integrity and objectivity. Rules of conduct further prohibit acts discreditable to the profession. This means that a certified public accountant shall not knowingly misrepresent facts nor subordinate his or her judgment to others. It assumes a strength of character and fitness that justify a good reputation and a belief that the person will deal with the public fairly and honestly and is trustworthy and effective.

**History:** Cr. Register, February, 1976, No. 242, eff. 3-1-76.

**Accy 6.03 Conviction for a crime.** (1) In determining whether a person who has been convicted of a crime, the circumstances of which substantially relates to the practice of accounting, lacks good moral character, the board will consider the following:

(a) *The relationship between criminal history and the work of a certified public accountant.* Considered will be the nature of the crime and the ability, capacity and fitness to perform the duties and discharge adequately the responsibilities of a certified public accountant.

(b) *Mitigating factors.* Mitigating circumstances considered would be factors such as the seriousness of the crime, the age of the person at the time the crime was committed, whether the offense was an isolated or repeated violation, the social conditions which may have contributed to the offense, and the other circumstances under which the crime occurred.

(c) *Evidence of rehabilitation.* Considered, for example, will be release orders from a correctional institution, compliance with the terms and conditions of probation or parole, and good conduct. The successful participation in work-release or on-the-job training in the employment of a practicing certified public accountant, and educational and employment programs shall be given special consideration. Also considered will be employment history, letters of reference from persons who have been in contact with the person since release from prison, and other evidence of rehabilitation that the person may wish to present. The length of time

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that has elapsed since the crime was committed without any subsequent convictions or evidence of unfitness and the probability of being able to serve the public with integrity and objectivity will be considered.

(d) *Substantial relationship.* Whether the circumstances of the crime were substantially related to the practice of accounting.

**Note:** See also s. Accy 1.401 (2) (b) for board considerations on conviction of crimes.

(e) *Bondable.* Whether the individual is bondable under a standard fidelity bond or equivalent bond (including a federal bond through the department of labor) in accordance with established accounting practices.

**History:** Cr. Register, February, 1976, No. 242, eff. 3-1-76; am. (1) (intro.), cr. (1) (d) and (e), Register, June, 1979, No. 282, eff. 7-1-79.

**Accy 6.04 Review.** (1) Persons found lacking in good moral character and in fitness for writing the certified public accountant examination, being granted a certified public accountant certificate or for a license to practice as a certified public accountant shall be entitled to a review. Review includes an opportunity for a hearing before the board on written request and with reasonable notice. Evidence may be presented and representation be through an attorney. Transcripts of hearings will not normally be made unless requested in advance. A reasonable compensatory fee shall be charged to persons requesting a transcript.

(2) A statement of the reason or reasons for denial of the opportunity to write the certified public accountant examination or to receive or retain the certified public accountant certificate or to be licensed to practice shall be provided by the board if requested in writing.

**History:** Cr. Register, February, 1976, No. 242, eff. 3-1-76.

**Accy 6.05 Pardons.** In determining whether a person with a full pardon from the governor has good moral character, the board will not consider the crime or events for which the full pardon was granted, or the situation or events that are directly related thereto.

**History:** Cr. Register, February, 1976, No. 242, eff. 3-1-76.

**Accy 6.06 Judgment.** Sound judgment and discretion must be exercised in determining whether a person is of good moral character. Each case must be investigated with care and judged fairly on its merits. In making a decision, the board must be prudent, humane, and be convinced that the individual permitted to write the certified public accountant examination, receive a certified public accountant certificate, or to be licensed to practice as a certified public accountant can be expected to practice ethically (see Accy 6.02 and ch. Accy 1) and in the public interest.

**History:** Cr. Register, February, 1976, No. 242, eff. 3-1-76.