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STATE OF WISCONSIN
BEFORE THE ACCOUNTING EXAMINING BOARD

IN THE MATTER OF THE APPLICATION FOR RENEWAL OF LICENSE TO PRACTICE AS A CERTIFIED PUBLIC ACCOUNTANT OF DENNIS L. FARR, APPLICANT.	FINAL DECISION AND ORDER LS9608281ACC

The State of Wisconsin, Accounting Examining Board, having considered the above-captioned matter and having reviewed the record and the Proposed Decision of the Administrative Law Judge, makes the following:

ORDER

NOW, THEREFORE, it is hereby ordered that the Proposed Decision annexed hereto, filed by the Administrative Law Judge, shall be and hereby is made and ordered the Final Decision of the State of Wisconsin, Accounting Examining Board

The rights of a party aggrieved by this Decision to petition the department for rehearing and the petition for judicial review are set forth on the attached "Notice of Appeal Information."

Dated this 28TH day of MAY 1998.

Sharon Hamilton CPA/a.g.h.
A Member of the Board

STATE OF WISCONSIN
BEFORE THE ACCOUNTING EXAMINING BOARD

IN THE MATTER OF THE APPLICATION FOR RENEWAL OF LICENSE TO PRACTICE AS A CERTIFIED PUBLIC ACCOUNTANT OF **DENNIS L. FARR**, APPLICANT.	:	**PROPOSED DECISION** Case No. LS-9608281-ACC (96 ACC 029)

SUMMARY

Dennis Farr holds both a certificate as a Certified Public Accountant (a credential which is permanent unless revoked), and a license to practice as a Certified Public Accountant (a credential which must be renewed biennially). In 1995, Mr. Farr was convicted of four crimes: two felony counts of Threats of Injure or Accuse of Crime (with sentencing enhanced because of his Use of a Dangerous Weapon), one felony count of Communicating with Jurors, and one felony count of Bail Jumping. The former two convictions were based on jury verdicts; the two latter convictions were based on Alford pleas. Following the convictions, the Accounting Examining Board denied Mr. Farr's application to renew his license, and Mr. Farr requested a hearing on the denial. The board also initiated a disciplinary proceeding against him. The license denial case and the disciplinary case were consolidated for hearing, though separate proposed decisions are being filed.

The board's denial was based on Mr. Farr's convictions. However, because the first two convictions are not substantially related to the practice of accounting, and the second two were based on Alford pleas, a denial on that basis must be reversed.

PARTIES

The parties in this matter under section 227.44 of the Statutes and section RL 2.037 of the Wisconsin Administrative Code, and for purposes of review under sec. 227.53, Stats. are:

Applicant:
Dennis L. Farr
#300752
Oak Hill Correctional Facility
P.O. Box 938
Oregon, WI 53575-0938

Complainant:
Division of Enforcement
Department of Regulation and Licensing
Madison, WI 53708-8935

Credentialing Authority:
Accounting Examining Board
1400 East Washington Ave.
Madison, WI 53703

PROCEDURAL HISTORY

The lengthy procedural history of this case is contained in an appendix to the proposed decision in the related case entitled "In the Matter of Disciplinary Proceedings Against Dennis L. Farr", case no. LS-9607161-ACC, and it is hereby incorporated as part of this proposed decision by reference.

APPLICABLE RULE AND STATUTES

Re: Denial of Application for Renewal

440.08 Credential renewal. ... **(4)** Denial of credential renewal. (a) Generally If the ... examining board ... determines that . .. the denial of an application for renewal of a credential is necessary to protect the public health, safety or welfare. the ... examining board ... may summarily deny the application for renewal .. .

Re: Wisconsin Fair Employment Act

111.321 Prohibited bases of discrimination. Subject to ss. 111.33 to 111.36. no employer, labor organization, employment agency, licensing agency or other person may engage in any act of employment discrimination as specified in s. 111.322 against any individual on the basis of ... conviction record ....

111.322 Discriminatory actions prohibited. Subject to ss. 111.33 to 111.36, it is an act of employment discrimination to do any of the following:
(1) To refuse to hire, employ, admit or license any individual ... because of any basis enumerated in s. 111.321.

111. 325 Unlawful to discriminate. It is unlawful for any employer, labor organization, licensing agency or person to discriminate against any employe or any applicant for employment or licensing.

111.335 Arrest or conviction record; exceptions and special cases. (1) ... (c) Notwithstanding s. 111.322, it is not employment discrimination because of conviction record to refuse to employ or license, or to bar or terminate from employment or licensing, any individual who:

1 Has been convicted of any felony, misdemeanor or other offense the circumstances of which substantially relate to the circumstances of the particular job or licensed activity; ....

Re: Criminal Convictions

943.30 Threats to injure or accuse of crime.
(1) Whoever ... threatens or commits any injury to the person . of another, ... with intent to compel the person so threatened to do any act against the person's will or omit to do any lawful act, is guilty of a Class D felony.

939.63 Penalties; use of a dangerous weapon. (1) (a) If a person commits a crime while possessing, using or threatening to use a dangerous weapon, the maximum term of imprisonment prescribed by law for that crime may be increased as follows:
...
3. If the maximum term of imprisonment for a felony is more than 2 years, but not more than 5 years, the maximum term of imprisonment for the felony may be increased by not more than 4 years.
...

946.64 Communicating with jurors. Whoever, with intent to influence any person, summoned or serving as a juror, in relation to any matter which is before that person or which may be brought before that person, communicates with him or her otherwise than in the regular course of proceedings in the trial or hearing of that matter is guilty of a Class E felony.

946.49 Bail jumping. (1) Whoever, having been released from custody under ch. 969, intentionally fails to comply with the terms of his or her bond is:
...
(b) If the offense with which the person is charged is a felony, guilty of a Class D felony

939.50 Classification of felonies.
...
(3) Penalties for felonies are as follows:
...
(c) For a Class C felony, a fine not to exceed $10,000 or imprisonment not to exceed 10 years, or both.
(d) For a Class D felony, a fine not to exceed $10,000 or imprisonment not to exceed 5 years, or both.
(e) For a Class E felony, a fine not to exceed $10,000 or imprisonment not to exceed 2 years, or both.

FINDINGS OF FACT

1. The respondent, Dennis L Farr, is a Certified Public Accountant licensed in the state of Wisconsin, under license number 5424.

2. On June 27, 1995, following a jury trial, Mr Farr was convicted of two felony counts of Threats of Injure or Accuse of Crime, the sentencing provisions of which were increased by findings of his Use of a Dangerous Weapon in the commission of the offenses.

3. On September 15, 1995, following his "Alford" pleas, Mr. Farr was convicted of one felony count of Communicating with Jurors and one felony count of Bail Jumping.

4. As of May 12, 1997, the last hearing date in these matters, Mr. Farr was appealing his criminal convictions.

5. Mr. Farr's application for renewal of his license was due on January 1, 1996.

6. Mr. Farr's application for renewal of his license was received by the Department of Regulation and Licensing on January 2, 1996.

7. Mr. Farr's application for renewal of his license was received by the Accounting Examining Board on May 2, 1996.

8. On June 25, 1996 the Accounting Examining Board denied Mr. Farr's application for renewal of his license on the basis of his criminal convictions.

CONCLUSIONS OF LAW

I. The Accounting Examining Board is the legal authority responsible for issuing and controlling credentials for Certified Public Accountants, under ch. 442, Stats. The Accounting Examining Board has personal jurisdiction over Dennis L. Farr, based on his holding a credential issued by the board and based on his receiving notice of the action.

II. The Accounting Examining Board has jurisdiction over the subject-matter of a review of the denial of a license renewal application, under secs. 440.08(4), 227.01(3)(b) and 227.42, Stats., and secs. RL 2.02 and RL 2.15, Wis. Admin. Code.

III. Mr. Farr's convictions in Findings of Fact 2 may not be used as a basis of a decision to deny his application for renewal, as they are not substantially related to the practice of accounting.

IV. Because they are based on Alford pleas, Mr. Farr's convictions in Findings of Fact 3 above do not constitute legally adequate proof that Mr. Farr presents a danger to the public health, safety or welfare.

ORDER

IT IS ORDERED that the board's denial of Mr. Farr's application for biennial renewal of his license to practice as a Certified Public Accountant is reversed, and his application is granted, effective January 1, 1996.

OPINION

A hearing was held on March 18th and May 12, 1997 to address two separate but related matters which had been consolidated for hearing: a disciplinary proceeding and a license renewal denial hearing, both of which were conducted under the authority of ch. 227, Stats., and ch. RL 2, Wis. Admin. Code.[1]

In this license denial action, the Accounting Examining Board denied Mr. Farr's application for renewal of his license to practice as a Certified Public Accountant as being necessary under sec. 440.08, Stats., to protect the public health, safety or welfare, and Mr. Farr requested a hearing on that denial. The burden of proof in a license denial review hearing is not specified in the statutes or rules, nor is it even clear upon which party the burden falls; however, based on the interests involved and the case's status as a class 2 hearing, the burden of proof should be placed on the same party as in a class 2 disciplinary hearing, i.e. the Division of Enforcement, and it should be at the same level, i.e. a preponderance of the evidence.[2]

As a preliminary matter, Mr. Farr raised an objection at the hearing to the board's jurisdiction to deny his application for renewal based on sec. Accy 4.03, Wis. Admin. Code, which reads as follows:

> **ACCY 4.03 Individual registration of sole proprietor.** A sole proprietor practicing in his or her own name shall register as an individual. One so registered may also register as a firm. An application for registration shall be granted or denied within 30 business days after receipt of a completed application.

Mr. Farr's application was received by the Department of Regulation and Licensing on January 2, 1996, it was received by the Accounting Examining Board on May 2, 1996, and the Accounting Examining Board denied the application on June 25, 1996, which was more than 30 days after its receipt. Mr. Farr argues that the word "shall" in the rule requires to board to act within 30 days, and

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[1] License denial hearings are generally class 1 hearings handled under ch. RL 1, Wis. Admin. Code, but a license renewal denial hearing based on an alleged violation of law is a class 2 hearing. See sec. 227.01(3)(b), Stats, sec RL 1.01, Wis. Admin. Code, and sec. RL 2.02, Wis. Admin. Code. Class 2 hearings are more formal than class 1 hearings and involve less deference to the agency's original decision to deny.

[2] The "preponderance of the evidence" standard for disciplinary actions is set forth in sec. 440.20(3), Stats. The adequacy of this standard is discussed in 75 Atty. Gen. 76, where emphasis is placed on the due process guarantees provided to the licensee by the contested case hearing procedure of ch. 227, Stats.

that if it fails to act, the board loses jurisdiction to deny the application. The rule does not say that, and an equally-persuasive argument could be made that after 30 days the board loses jurisdiction to *grant* the application. However, the remedy for a violation of the rule by the board is found elsewhere in the statutes; it is not a loss of jurisdiction, but a requirement that the board report the failure to act in a timely fashion to the permit information center (now the Business Development Assistance Center), under sec. 227.116 (5), Stats. In fact, that section specifically states that the report of a failure to act within the time period shall be made "upon completion of the review and determination for that application", which refutes any argument that jurisdiction is lost.

The reasons for the board's denial of Mr. Farr's application for renewal of his license were stated in the Notice of Denial:

> ... Pursuant to sec. 440.08(4), Stats., the Accounting Examining Board may deny an application for renewal of a license if it is necessary to protect the public health, safety or welfare. The board believes that protection of the public requires that Mr. Farr's renewal application be denied.
>
> Information provided to the board indicates that Mr. Farr was convicted of the felony of threatening to injure another by use of a dangerous weapon [§§ 943.30(1); 939.63, Stats.]. On September 13, 1995, Mr. Farr was accordingly sentenced to six years in prison. Mr. Farr also stands convicted of bail-jumping and communicating with jurors. . The crimes for which Mr. Farr has been convicted are substantially related to the practice of a certified public accountant, within the meaning of *City of Milwaukee v LIRC*, 139 Wis. 2d 805 (1987), and demonstrate a lack of the essential trustworthiness and integrity required of a certified public accountant.
>
> It is also recognized that Mr. Farr has twice been disciplined by this board for unprofessional conduct. He was suspended from practice for 60 days in 1983, and reprimanded in 1986. Although several years has [sic] passed since the imposition of discipline against Mr. Farr, they need not be totally disregarded in the context of his recent criminal convictions.
>
> A license to practice as a certified public accountant in this state is a representation to the public by the board that the licensee is competent and may be trusted to provide services consistent with the public's health, safety and welfare. Cf., *Strigenz v. Department of Regulation and Licensing*, 103 Wis. 2d 281, 287 (1981). That representation cannot be made to the public in this case. The renewal application of Mr. Farr must be denied.

A slightly different phrasing was included in the notice for the license renewal denial hearing, which stated that

> the Accounting Examining Board denied the applicant's application for a license to practice as a Certified Public Accountant based upon the applicant's professional and criminal record, which included, inter alia, convictions for threatening to injure another by use of a dangerous weapon, bail jumping and communicating with jurors.

Mr. Farr repeatedly sought to attack the validity of his convictions, but it was established pursuant to prehearing motions that his convictions are unalterable facts for the

purposes of this proceeding [3] Certificates of conviction incorporated into the disciplinary complaint show the following:

- Following pleas of Not Guilty and a jury trial, Mr. Farr was convicted on June 27, 1995, of two counts of "Threats to Injure or Accuse of Crime", contrary to sec. 943.30(1), Stats., (one class D felony and one class C [*sic*] felony), the sentencing provisions of which were increased by findings of his Use of a Dangerous Weapon in the commission of the offenses, contrary to sec. 939.63, Stats.
- Based on his "Alford" pleas[4], Mr. Farr was convicted on September 15, 1995, of one count of Bail Jumping, contrary to sec. 946.49(1)(b), Stats. (a class D felony), and one count of Communicating with Jurors, contrary to sec. 946.64, Stats. (a class E felony)

The issue in this review of the board's denial of Mr. Farr's application for renewal of his license is whether those convictions constitute sufficient legal proof that Mr. Farr poses a threat to "the public health, safety or welfare", under sec. 440.08(4), Stats. Although this standard is different from that applied in the disciplinary case (which is based on convictions *per se*), the board's decision is still subject to the restrictions imposed by the Fair Employment Act, which generally prohibits employment discrimination based on conviction record.[5] Under sec. 111.322, Stats., convictions may not automatically be used as the basis for *refusing to* hire, employ, admit or *license* a person based on his/her conviction record, and although an argument can be made that denying an application for license renewal is different from refusing to license, the distinction would be too fine. The Fair Employment statutes contain an important exception to this prohibition, however, by excluding from the definition of "employment discrimination" the situation in which "the circumstances of a conviction are substantially related to the circumstances of the practice of a particular job or

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[3] A discussion of this issue can be found in footnote 1 of the proposed decision filed in the companion disciplinary case.

[4] This plea was created when the U.S. Supreme Court approved the action of the trial court in North Carolina v. Alford, 400 U.S. 25 (1970) in allowing a new type of plea, in addition to "guilty", "not guilty", and "no contest". The court permitted the defendant in a capital murder case to plead, in essence, "not guilty but no contest" to second-degree murder , maintaining his innocence but choosing to avoid contesting the case in a jury trial which would have exposed him to the death penalty if found guilty of first-degree murder. The use of Alford pleas in non-capital cases is patently incongruous, but since Circuit Courts are finding defendants guilty of non-capital offenses based on Alford pleas and distinguishing them from "no contest" pleas on the certificates of conviction, the situation must be recognized and handled in a way which gives effect to the Circuit Court's action in finding the defendant guilty, without derogating the defendant's stance of innocence. The Alford plea does not lead to any issue in the disciplinary case since the standard there is simply whether Mr. Farr has been convicted. In the denial, however, the standard is whether Mr. Farr constitutes a danger to the health, welfare or safety of the public, and the Alford plea complicates the analysis considerably.

[5] Secs. 111.321, 111.322, and 111.325, Stats.

licensed activity".[6] The proposed decision filed in the related disciplinary case discusses the "substantial relationship" standard and concludes that Mr. Farr's convictions for "Threats to Injure or Accuse of Crime" and "Use of a Dangerous Weapon" are not substantially related to the practice of accounting. That conclusion carries over into this case, and Mr. Farr's first two convictions cannot form the basis for a denial of his application.

The other two convictions, combined with the board's earlier disciplinary actions against Mr. Farr, would provide a sufficient basis for the decision reached by the board that he posed a threat to the public health, welfare or safety, were it not for the nature of the pleas which led to those convictions. As discussed in footnote 4 above, an Alford plea permits the defendant to maintain his or her innocence even as the court finds him or her guilty and enters a judgment of conviction. A court must examine the factual basis for the plea and it must find "a strong proof of guilt" before accepting it, but nevertheless, the proof need not be "beyond a reasonable doubt", and a conviction based on an Alford plea is not conclusive proof that the defendant actually committed the underlying offenses. State v. Smith, 202 Wis.2d 21, 27, 549 N.W.2d 232 (1996). An issue closely related to the one in this case was considered by the Court of Appeals in State ex rel. Warren v. Schwarz, 211 Wis.2d 708, ___ N.W.2d ___ (Ct.App., May 15, 1997). In that case, Mr. Warren was placed on probation based on his Alford plea to sexual assault of a child. His probation was later revoked when he failed to cooperate with sexual offender counseling, because he continued to profess his innocence, which made him unwilling, and even unable, to participate in counseling which required him to admit guilt. Even though the court's conclusion was that Mr. Warren's probation could be revoked for his failure to cooperate fully with the rules of his probation, the discussion implicitly recognizes that he retains his right to maintain his innocence, even though in his case it carried serious negative consequences.

In this case, as a practical matter, the convictions are proof only that a court found Mr. Farr guilty, not that he committed the acts charged. The convictions provide insufficient legal proof that Mr. Farr communicated with jurors or violated the terms of his bond for the board to use them as the basis for a denial. This may seem like a very fine distinction, but it is required by the court's acceptance of the Alford pleas. Since the burden is on the department to substantiate the basis for the board's action, and the Alford pleas rob the convictions of any proof that the defendant committed the underlying acts, the board's denial of Mr. Farr's application for renewal of his license must be overturned and reversed, and the application must be approved effective on January 1, 1996.

This decision limits itself to a review of the board's basis for denial and finds it lacking. During the course of the hearing, however, other evidence was presented which was not available to the board at the time it made its decision, and upon which a denial could now legitimately be based. Mr. Farr offered testimony to explain his offenses which could be considered by the board independently of his convictions. He testified that he failed to appear for his scheduled criminal trial (because on the very date of trial he filed an action for an injunction against the Dane County Court and the prosecutor) [transcript, pp. 194-195]. He further testified that he sent copies of

[6] Sec. 111.335(1)(c)1, Stats.

motions to a juror in his case (because he "wanted her to know just what was going on in this county") [transcript, p 195]. This proposed decision does not weigh this testimony against the standard of the "public health, safety or welfare", but if the board were to reconsider Mr. Farr's application, his hearing testimony would provide more solid ground for denial than do his convictions.

This proposed decision concludes that the board's action denying Mr. Farr's application must be reversed. In addition, sec. RL 2.18(3), Wis. Admin. Code, limits the authority to impose costs in a final decision to disciplinary cases. For these reasons, the costs of the denial hearing should not and may not be assessed against Mr. Farr. Since the denial case and the disciplinary case have run roughly parallel throughout all of the proceedings, the cost of the disciplinary proceeding alone is approximately one-half of the total cost, and Mr. Farr was ordered to repay that amount in the disciplinary case. No costs should be imposed in this case.

Dated and signed: November 18, 1997

John N. Schweitzer
Administrative Law Judge
Department of Regulation and Licensing

State of Wisconsin \ DEPARTMENT OF REGULATION & LICENSING

Marlene A Cummings
Secretary

Tommy G Thompson
Governor

1400 E WASHINGTON AVENUE
P O BOX 8935
MADISON WISCONSIN 53708-8935
(608) 266-2112

May 28, 1998

Dennis L. Farr
736 Third Street
Baraboo, WI 53913

Dear Mr. Farr:

Enclosed are the Final Decision and Orders of the Wisconsin Accounting Examining Board, in the proceedings entitled *In the Matter of Disciplinary Proceedings Against Dennis L. Farr, Respondent* (Case No. LS 9607161 ACC), and *In the Matter of the Application for Renewal of License to Practice as a Certified Public Accountant of Dennis L. Farr, Applicant* (Case No. LS 9608281 ACC).

As you are aware, the disciplinary proceeding involved your certificate to practice as a CPA, while the license renewal proceeding related to your application to renew the license granted under that certificate for the 1996-1997 biennium.

The Final Decision and Order respecting your license renewal for 1996-1997, affirms the proposed decision of the ALJ that your license be renewed for the prior biennium. However, that decision does not permit you to practice at this time in light of the board's Final Decision and Order in the disciplinary proceeding regarding your underlying certificate.

The decision in the disciplinary proceeding against your certificate suspends your right to practice as a CPA for a period of at least one year, with reinstatement subject to the submission and approval of the evidence of rehabilitation listed in that Order.

Sincerely,

Donald R. Rittel, Attorney
Office of Board Legal Services

cc: Attorney Steven M. Gloe

drr:i:\acc\ltr\farr

STATE OF WISCONSIN
DEPARTMENT OF REGULATION AND LICENSING
BEFORE THE ACCOUNTING EXAMINING BOARD

In the Matter of the Application for Renewal of License to Practice as a Certified Public Accountant of

Dennis L. Farr,

Applicant.

AFFIDAVIT OF MAILING

STATE OF WISCONSIN)
)
COUNTY OF DANE)

I, Kate Rotenberg, having been duly sworn on oath, state the following to be true and correct based on my personal knowledge:

1. I am employed by the Wisconsin Department of Regulation and Licensing.

2. On May 28, 1998, I served the Final Decision and Order dated May 28, 1998, with Cover Letter, LS9608281ACC, upon the Applicant Dennis L. Farr by enclosing a true and accurate copy of the above-described document in an envelope properly stamped and addressed to the above-named Applicant and placing the envelope in the State of Wisconsin mail system to be mailed by the United States Post Office by certified mail. The certified mail receipt number on the envelope is P 221 158 936.

3. The address used for mailing the Decision is the address that appears in the records of the Department as the Applicant's last-known address and is:

Dennis L. Farr
736 Third Street
Baraboo WI 53913

Kate Rotenberg
Kate Rotenberg
Department of Regulation and Licensing
Office of Legal Counsel

Subscribed and sworn to before me

this 28th day of May, 1998.

John Schweitzer
Notary Public, State of Wisconsin
My commission is permanent.

NOTICE OF RIGHTS OF APPEAL

TO: DENNIS L FARR

You have been issued a Final Decision and Order For purposes of service the date of mailing of this Final Decision and Order is 5/28/98 Your rights to request a rehearing and/or judicial review are summarized below and set forth fully in the statutes reprinted on the reverse side.

A. REHEARING.

Any person aggrieved by this order may file a written petition for rehearing within 20 days after service of this order, as provided in section 227.49 of the Wisconsin Statutes. The 20 day period commences on the day of personal service or the date of mailing of this decision. The date of mailing of this Final Decision is shown above.

A petition for rehearing should name as respondent and be filed with the party identified below.

A petition for rehearing shall specify in detail the grounds for relief sought and supporting authorities. Rehearing will be granted only on the basis of some material error of law, material error of fact, or new evidence sufficiently strong to reverse or modify the Order which could not have been previously discovered by due diligence. The agency may order a rehearing or enter an order disposing of the petition without a hearing. If the agency does not enter an order disposing of the petition within 30 days of the filing of the petition, the petition shall be deemed to have been denied at the end of the 30 day period.

A petition for rehearing is not a prerequisite for judicial review.

B. JUDICIAL REVIEW.

Any person aggrieved by this decision may petition for judicial review as specified in section 227.53, Wisconsin Statutes (copy on reverse side). The petition for judicial review must be filed in circuit court where the petitioner resides, except if the petitioner is a non-resident of the state, the proceedings shall be in the circuit court for Dane County. The petition should name as the respondent the Department, Board, Examining Board, or Affiliated Credentialing Board which issued the Final Decision and Order. A copy of the petition for judicial review must also be served upon the respondent at the address listed below.

A petition for judicial review must be served personally or by certified mail on the respondent and filed with the court within 30 days after service of the Final Decision and Order if there is no petition for rehearing, or within 30 days after service of the order finally disposing of a petition for rehearing, or within 30 days after the final disposition by operation of law of any petition for rehearing. Courts have held that the right to judicial review of administrative agency decisions is dependent upon strict compliance with the requirements of sec. 227.53 (1) (a), Stats. This statute requires, among other things, that a petition for review be served upon the agency and be filed with the clerk of the circuit court within the applicable thirty day period.

The 30 day period for serving and filing a petition for judicial review commences on the day after personal service or mailing of the Final Decision and Order by the agency, or, if a petition for rehearing has been timely filed, the day after personal service or mailing of a final decision or disposition by the agency of the petition for rehearing, or the day after the final disposition by operation of the law of a petition for rehearing. The date of mailing of this Final Decision and Order is shown above.

The petition shall state the nature of the petitioner's interest, the facts showing that the petitioner is a person aggrieved by the decision, and the grounds specified in section 227.57, Wisconsin Statutes, upon which the petitioner contends that the decision should be reversed or modified. The petition shall be entitled in the name of the person serving it as Petitioner and the Respondent as described below.

SERVE PETITION FOR REHEARING OR JUDICIAL REVIEW ON:

STATE OF WISCONSIN ACCOUNTING EXAMINING BOARD

1400 East Washington Avenue
P.O. Box 8935
Madison WI 53708-8935