

# WISCONSIN DEPARTMENT OF REGULATION & LICENSING



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# FILE COPY

STATE OF WISCONSIN  
BEFORE THE ACCOUNTING EXAMINING BOARD

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IN THE MATTER OF THE DISCIPLINARY	:	
PROCEEDINGS AGAINST	:	FINAL DECISION
	:	AND ORDER
SARAH K. GUSE, CPA,	:	90 ACC 024
RESPONDENT.	:	

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The parties to this action for the purposes of Wis. Stats. sec. 227.53 are:

Sarah K. Guse, CPA  
Ferris Huber Center  
2120 Rimrock Rd.  
Madison, WI 53713

Accounting Examining Board  
P.O. Box 8935  
Madison, Wisconsin 53708-8935

Department of Regulation & Licensing  
Division of Enforcement  
P.O. Box 8935  
Madison, Wisconsin 53708-8935

The parties in this matter agree to the terms and conditions of the attached Stipulation as the final disposition of this matter, subject to the approval of the Board. The Board has reviewed this Stipulation and considers it acceptable.

Accordingly, the Board in this matter adopts the attached Stipulation and makes the following:

### FINDINGS OF FACT

1. That Sarah K. Guse, hereinafter the Respondent, at all times relevant to this complaint held a certificate as a certified public accountant under the provisions of Ch. 442, Wis. Stats.
2. That the Respondent's certificate and license are #8404 and were issued on October 13, 1983. The Respondent's license as a certified public accountant expired on December 31, 1987 and has not been renewed.
3. That the Respondent's last reported address is 79 South Marr Street, Fond du Lac, Wisconsin 54935. However, she is presently incarcerated at the Ferris Huber Center in Madison, Wisconsin.
4. That on September 1, 1989, in the Circuit Court for the County of Fond du Lac, State of Wisconsin, the Respondent was convicted of embezzlement contrary to sec. 943.20(1)(b), Wis. Stats.

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790317  
5. That the Respondent was sentenced to the Wisconsin State Prisons for an indeterminate term of not more than 5½ years and fined \$50.

6. That a copy of the judgment of conviction is attached as Exhibit A. A copy of the criminal complaint is attached as Exhibit B.

7. That the circumstances of said conviction substantially relate to the practice of public accounting.

8. That by being convicted of the above crime, the Respondent has engaged in an act discreditable to the profession contrary to Wis. Adm. Code, sec. ACCY 1.401(2)(b).

#### CONCLUSIONS OF LAW

1. That the Accounting Examining Board has jurisdiction to take disciplinary action against the Respondent pursuant to Wis. Stats., sec. 442.12.

2. That the Wisconsin Accounting Examining Board is authorized to enter into the attached stipulation pursuant to Wis. Stats., sec. 227.44(5).

3. Respondent Sarah K. Guse, by being convicted of the above crime has engaged in an act discreditable to the profession contrary to Wis. Adm. Code, sec. ACCY 1.401(2)(b).

4. That the circumstances of the said conviction substantially relate to the practice of public accounting.

Therefore, it is hereby ORDERED:

1. That the stipulation of the parties is accepted.

2. That the Accounting Examining Board accepts the voluntary surrender of the Respondent's certificate and license as a certified public account, effective the date of this order.

3. That the Respondent may not petition for reinstatement for a period of three years. If the Respondent petitions for reinstatement prior to three years from the date of this order, the Respondent shall have no right to a hearing on denial.

4. That after 3 years from the date of this order the Respondent may petition for reinstatement. The Board shall have discretion whether to grant such petition and may require the Respondent to meet all qualifications of a new applicant, including all then-existing testing requirements. The Respondent shall have a right to a hearing on denial for any petition filed after 3 years from the date of this order and which is denied.

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

By: James O. Gault  
A Member of the Board

6-28-91  
Date

GMS:mkm  
T-25149



STATE OF WISCONSIN,

COURT

vs.

Plaintiff,

CRIMINAL COMPLAINT

SARAH KLINZING-GUSE, d.o.b. 04-03-49

79 S. Marr Street

Fond du Lac, WI 54935

Address

Defendant.

Case No. 89-CR-398  
88-636-P

D.A. No.

Agency Report # 88-3762

Detective Milt Swantz, Fond du Lac Police Department

being first duly sworn, on oath says that

on between 1-11-86 & 9-6-87 at the City of Fond du Lac

in said County, the defendant did: intentionally, by virtue of her employment as an accountant for Zacherl, Wehner & Conti, S.C., and Central Wisconsin Title of Fond du Lac, Inc., and Central Wisconsin Title of Stevens Point, Inc., and Central Wisconsin Title of Rhinelander, Inc., Zacherl & Wehner, S.C., and having possession of money, negotiable security, instrument, paper, and other negotiable writings, intentionally use, transfer, and retain possession of such money, security, instrument, paper, and other negotiable writing of another, without the owners' consent of the above-named businesses, contrary to her authority as accountant, and with intent to convert to her own use, to-wit: \$134,994.07, belonging to the above named businesses; *M. Wolf appears w/def.*

*6/30/89 - Preliminary Hearing*

*Sept. 1, 1989 - 9:30*

I hereby certify that I have read this report with the defendant and it is true.

- True copy thereof
- Correct transcript thereof
- Facsimile of the original

Bruce M. Van Furen, Clerk of Courts  
Fond du Lac County, Wisconsin

By *Stacia Acharonin*  
Deputy

contrary to Section 943.20(1)(b) - Embezzlement, Wis. Stats., and the maximum penalty for such charge or charges is a fine of not more than \$10,000 or imprisoned not more than ten years or both (Class C Felony);

and prays that said defendant be dealt with according to law, and that the basis for complainant's charge of such offense is on the following page:

\*Subscribed and sworn to before me on:

June 26, 1989

*Peter L. Gurn*  
(Deputy) (Assistant) District Attorney

\*\*Approved for filing *Peter L. Gurn*  
(Deputy) (Assistant) District Attorney

*M. J. Swantz*  
Complainant

FILED

JUN 29 1989

BRUCE M. VAN FUREN  
FOND DU LAC COUNTY, WIS.  
Clerk of Circuit Court

*Swantz*  
*10,000.00*  
*signature*  
*advised - 11/12*  
*Stacia Acharonin*

EXHIBIT B

STATE OF WISCONSIN  
BEFORE THE ACCOUNTING EXAMINING BOARD

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IN THE MATTER OF THE DISCIPLINARY  
PROCEEDINGS AGAINST

SARAH K. GUSE, C.P.A.,  
RESPONDENT.

:  
:  
:  
: STIPULATION  
: 90 ACC 24  
:

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The parties in this matter agree and stipulate as follows:

1. This Stipulation is entered into as a result of a pending investigation of licensure of Sarah K. Guse, hereinafter the Respondent, by the Division of Enforcement (90 ACC 24). Respondent consents to the resolution of this investigation by stipulation and without the issuance of a formal complaint.
2. The Respondent understands by signing this Stipulation that she voluntarily and knowingly waives her rights in this matter, including the right to a hearing on the allegations against her, at which time the State has the burden of proving the allegations, the right to confront and cross-examine the witnesses against her, the right to call witnesses on her own behalf and to compel their attendance by subpoena, the right to testify herself, the right to file objections to any proposed decision and to present briefs or oral arguments to the officials who are to render the final decision, the right to petition for rehearing and all other applicable rights afforded to her under the United States Constitution, the Wisconsin Constitution, the Wisconsin Statutes and the Wisconsin Administrative Code.
3. The Respondent voluntarily and knowingly waives the rights set forth in paragraph 2 above on the condition that all of the provisions of this Stipulation are approved by the Board.
4. With respect to the attached Final Decision and Order, Respondent admits the facts set forth in the Findings of Fact, and further agrees that the Board may reach the conclusions set forth in the Conclusions of Law and may enter the order of revocation of certificate and license set forth in the Order.
5. If the terms of this Stipulation are not acceptable to the Board, the parties shall not be bound by the contents of this Stipulation or the proposed Final Decision of the Board and the matter shall be returned to the Division of Enforcement for further proceedings. In the event that the Stipulation is not accepted by the Board, the parties agree not to contend that the Board has been prejudiced or biased in any manner by the consideration of this attempted resolution.
6. If the Board accepts the terms of this Stipulation, the parties to the Stipulation consent to the entry of the Final Decision and Order without further notice, pleading, appearance or consent of the parties.

7. Respondent agrees that Complainant's attorney, Gerald M. Scanlan, may appear at any deliberative meeting of the Board with respect to the Stipulation but that appearance is limited to statements in support of the Stipulation, and to answer any questions the Board may have regarding the Stipulation. Respondent waives his rights to have notice of that hearing and to be present at the deliberative meeting of the Board.

8. The Division of Enforcement joins Respondent in recommending that the Board adopt the Stipulation and issue the attached Final Decision and Order.

5-21-91  
Date

Sarah K. Guse  
Sarah K. Guse, Respondent

6/4/91  
Date

Gerald M. Scanlan  
Gerald M. Scanlan, Attorney  
Division of Enforcement

GMS:dms  
ATY-1535

Box 573  
Minocqua, WI 54548



## NOTICE OF APPEAL INFORMATION

(Notice of Rights for Rehearing or Judicial Review,  
the times allowed for each, and the identification  
of the party to be named as respondent)

The following notice is served on you as part of the final decision:

### 1. Rehearing.

Any person aggrieved by this order may petition for a rehearing within 20 days of the service of this decision, as provided in section 227.49 of the Wisconsin Statutes, a copy of which is attached. The 20 day period commences the day after personal service or mailing of this decision. (The date of mailing of this decision is shown below.) The petition for rehearing should be filed with the State of Wisconsin Accounting Examining Board.

A petition for rehearing is not a prerequisite for appeal directly to circuit court through a petition for judicial review.

### 2. Judicial Review.

Any person aggrieved by this decision has a right to petition for judicial review of this decision as provided in section 227.53 of the Wisconsin Statutes, a copy of which is attached. The petition should be filed in circuit court and served upon the State of Wisconsin Accounting Examining Board

within 30 days of service of this decision if there has been no petition for rehearing, or within 30 days of service of the order finally disposing of the petition for rehearing, or within 30 days after the final disposition by operation of law of any petition for rehearing.

The 30 day period commences the day after personal service or mailing of the decision or order, or the day after the final disposition by operation of the law of any petition for rehearing. (The date of mailing of this decision is shown below.) A petition for judicial review should be served upon, and name as the respondent, the following: the State of Wisconsin Accounting Examining Board.

The date of mailing of this decision is September 12, 1991.

**227.49 Petitions for rehearing in contested cases.** (1) A petition for rehearing shall not be a prerequisite for appeal or review. Any person aggrieved by a final order may, within 20 days after service of the order, file a written petition for rehearing which shall specify in detail the grounds for the relief sought and supporting authorities. An agency may order a rehearing on its own motion within 20 days after service of a final order. This subsection does not apply to s. 17.025 (3) (e). No agency is required to conduct more than one rehearing based on a petition for rehearing filed under this subsection in any contested case.

(2) The filing of a petition for rehearing shall not suspend or delay the effective date of the order, and the order shall take effect on the date fixed by the agency and shall continue in effect unless the petition is granted or until the order is superseded, modified, or set aside as provided by law.

(3) Rehearing will be granted only on the basis of:

(a) Some material error of law.

(b) Some material error of fact.

(c) The discovery of new evidence sufficiently strong to reverse or modify the order, and which could not have been previously discovered by due diligence.

(4) Copies of petitions for rehearing shall be served on all parties of record. Parties may file replies to the petition.

(5) The agency may order a rehearing or enter an order with reference to the petition without a hearing, and shall dispose of the petition within 30 days after it is filed. If the agency does not enter an order disposing of the petition within the 30-day period, the petition shall be deemed to have been denied as of the expiration of the 30-day period.

(6) Upon granting a rehearing, the agency shall set the matter for further proceedings as soon as practicable. Proceedings upon rehearing shall conform as nearly may be to the proceedings in an original hearing except as the agency may otherwise direct. If in the agency's judgment, after such rehearing it appears that the original decision, order or determination is in any respect unlawful or unreasonable, the agency may reverse, change, modify or suspend the same accordingly. Any decision, order or determination made after such rehearing reversing, changing, modifying or suspending the original determination shall have the same force and effect as an original decision, order or determination.

**227.52 Judicial review; decisions reviewable.** Administrative decisions which adversely affect the substantial interests of any person, whether by action or inaction, whether affirmative or negative in form, are subject to review as provided in this chapter, except for the decisions of the department of revenue other than decisions relating to alcohol beverage permits issued under ch. 125, decisions of the department of employe trust funds, the commissioner of banking, the commissioner of credit unions, the commissioner of savings and loan, the board of state canvassers and those decisions of the department of industry, labor and human relations which are subject to review, prior to any judicial review, by the labor and industry review commission, and except as otherwise provided by law.

**227.53 Parties and proceedings for review.** (1) Except as otherwise specifically provided by law, any person aggrieved by a decision specified in s. 227.52 shall be entitled to judicial review thereof as provided in this chapter.

(a) 1. Proceedings for review shall be instituted by serving a petition therefor personally or by certified mail upon the agency or one of its officials, and filing the petition in the office of the clerk of the circuit court for the county where the judicial review proceedings are to be held. If the agency whose decision is sought to be reviewed is the tax appeals commission, the banking review board or the consumer credit review board, the credit union review board or the savings and loan review board, the petition shall be served upon both the agency whose decision is sought to be reviewed and the corresponding named respondent, as specified under par. (b) 1 to 4.

2. Unless a rehearing is requested under s. 227.49, petitions for review under this paragraph shall be served and filed within 30 days after the service of the decision of the agency upon all parties under s. 227.48. If a rehearing is requested under s. 227.49, any party desiring judicial review shall serve and file a petition for review within 30 days after service of the order finally disposing of the application for rehearing, or within 30 days after the final disposition by operation of law of any such application for rehearing. The 30-day period for serving and filing a petition under this paragraph commences on the day after personal service or mailing of the decision by the agency.

3. If the petitioner is a resident, the proceedings shall be held in the circuit court for the county where the petitioner resides, except that if the petitioner is an agency, the proceedings shall be in the circuit court for the county where the respondent resides and except as provided in ss. 77.59 (6) (b), 182.70 (6) and 182.71 (5) (g). The proceedings shall be in the circuit court for Dane county if the petitioner is a nonresident. If all parties stipulate and the court to which the parties desire to transfer the proceedings agrees, the proceedings may be held in the county designated by the parties. If 2 or more petitions for review of the same decision are filed in different counties, the circuit judge for the county in which a petition for review of the decision was first filed shall determine the venue for judicial review of the decision, and shall order transfer or consolidation where appropriate.

(b) The petition shall state the nature of the petitioner's interest, the facts showing that petitioner is a person aggrieved by the decision, and the grounds specified in s. 227.57 upon which petitioner contends that the decision should be reversed or modified. The petition may be amended, by leave of court, though the time for serving the same has expired. The petition shall be entitled in the name of the person serving it as petitioner and the name of the agency whose decision is sought to be reviewed as respondent, except that in petitions

for review of decisions of the following agencies, the latter agency specified shall be the named respondent:

1. The tax appeals commission, the department of revenue

2. The banking review board or the consumer credit review board, the commissioner of banking.

3. The credit union review board, the commissioner of credit unions.

4. The savings and loan review board, the commissioner of savings and loan, except if the petitioner is the commissioner of savings and loan, the prevailing parties before the savings and loan review board shall be the named respondents.

(c) A copy of the petition shall be served personally or by certified mail or, when service is timely admitted in writing, by first class mail, not later than 30 days after the institution of the proceeding, upon each party who appeared before the agency in the proceeding in which the decision sought to be reviewed was made or upon the party's attorney of record. A court may not dismiss the proceeding for review solely because of a failure to serve a copy of the petition upon a party or the party's attorney of record unless the petitioner fails to serve a person listed as a party for purposes of review in the agency's decision under s. 227.47 or the person's attorney of record.

(d) The agency (except in the case of the tax appeals commission and the banking review board, the consumer credit review board, the credit union review board, and the savings and loan review board) and all parties to the proceeding before it, shall have the right to participate in the proceedings for review. The court may permit other interested persons to intervene. Any person petitioning the court to intervene shall serve a copy of the petition on each party who appeared before the agency and any additional parties to the judicial review at least 5 days prior to the date set for hearing on the petition.

(2) Every person served with the petition for review as provided in this section and who desires to participate in the proceedings for review thereby instituted shall serve upon the petitioner, within 20 days after service of the petition upon such person, a notice of appearance clearly stating the person's position with reference to each material allegation in the petition and to the affirmance, vacation or modification of the order or decision under review. Such notice, other than by the named respondent, shall also be served on the named respondent and the attorney general, and shall be filed, together with proof of required service thereof, with the clerk of the reviewing court within 10 days after such service. Service of all subsequent papers or notices in such proceeding need be made only upon the petitioner and such other persons as have served and filed the notice as provided in this subsection or have been permitted to intervene in said proceeding, as parties thereto, by order of the reviewing court.