

# 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 DISCIPLINARY	:	
PROCEEDINGS AGAINST	:	FINAL DECISION
	:	AND ORDER
TERRY V. ANDERSON,	:	LS9309201ACC
RESPONDENT.	:	

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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 Division of Enforcement and Administrative Law Judge are hereby directed to file their affidavits of costs, and mail a copy thereof to respondent or his or her representative, within 15 days of this decision.

Respondent or his or her representative shall mail any objections to the affidavit of costs filed pursuant to the foregoing paragraph within 30 days of this decision, and mail a copy thereof to the Division of Enforcement and Administrative Law Judge.

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 29~~th~~ day of April, 1994.

Joel O. Harbeck

STATE OF WISCONSIN  
BEFORE THE ACCOUNTING EXAMINING BOARD

IN THE MATTER OF THE DISCIPLINARY  
PROCEEDINGS AGAINST

TERRY V. ANDERSON,  
RESPONDENT.

PROPOSED DECISION  
LS9309201ACC

The parties to this proceeding for the purposes of Wisconsin Statutes,  
sec. 227. 53 are:

Terry V. Anderson  
2855 Viking Drive, #251  
Green Bay, Wisconsin 54304

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

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

This proceeding was commenced by the filing of a Notice of Hearing and Complaint on September 20, 1993. A hearing was held in the above-captioned matter on November 12, 1993. Attorney Henry E. Sanders appeared on behalf of the Department of Regulation and Licensing, Division of Enforcement. Terry V. Anderson appeared in person and by his Attorney, Paul M. Cornett, Law Offices of Van Hoof, Van Hoof & Cornett.

Based upon the record herein, the Administrative Law Judge recommends that the Accounting Examining Board adopt as its final decision in this matter the following Findings of Fact, Conclusions of Law and Order.

FINDINGS OF FACT

1. Respondent, Terry V. Anderson, 2855 Viking Drive, #251, Green Bay, Wisconsin, was at all times material to the Complaint filed in the above-captioned matter, holder of a certificate and license as a Certified Public Accountant (Certificate and License #6776), which were granted on or about December 5, 1980.

2. On or about June 4, 1991, the Wisconsin Commissioner of Securities issued an Order of Prohibition and Revocation (Summary) against the respondent based upon a Petition for Order. The Petition states, in part, that:

1. Terry V. Anderson ... Throughout the time referred to in the Petition ... held himself out as a certified public accountant.
2. During the period of 1988 to 1990, Anderson offered and sold to at least fifteen (15) persons in Wisconsin interests in IVC Rentals ... that he described as a "general partnership" which he created. The purpose of IVC, according to the partnership agreement, was to "conduct the business of buying, owning and managing real estate located ... in ... Wisconsin.

3. The "general partnership" interests, as described in paragraph two above, are a "security" as defined in sec. 551.02 (13), Wis. Stats., and SEC 1.02 (6), Wis. Adm. Code, and have never been registered under Ch. 551, Wis. Stats.
4. In connection with the offer and sale of the securities described in paragraph two above, Anderson made statements and/or representations in the IVC Partnership Agreement including, but not limited to, the following:
  - b. the investments were covered by a "personal guaranty" of Anderson ... to repurchase the investment of the investor upon demand;
  - d. investors in IVC would be paid 12% per year return on their investment;
  - e. there would be no mortgage on the capital, assets, or property of IVC;
  - f. that Anderson would purchase any partnership interests not purchased by others, so that IVC would be capitalized to the amount of \$400,000 ...
5. Upon information and belief, each of the representations described in paragraph 5 e. and f. above is false, in that:
  - a. The property of IVC was mortgaged from its inception, and IVC entered into another mortgage on the property on January 24, 1990, which was signed by Anderson on behalf of IVC;
  - b. Anderson did not purchase the unsold partnership interests of IVC, which resulted in IVC not reaching the capitalization of \$400,000 as called for in the partnership agreement.
6. In conjunction with the offer and sale of the securities described in paragraph two above, Anderson omitted to state material facts including, but not limited to, the following:
  - a. that the mortgage on the real estate being sold to IVC was in arrears and being foreclosed on by the lender;
  - b. that Anderson was a co-owner with his former father-in-law of the real estate to be sold to IVC, and was selling the real estate to IVC without the knowledge and/or consent of that other person;
  - c. the total amount of acreage of the real estate being purchased by IVC;
  - d. that Anderson's own financial condition would not permit him to repurchase investments of the investors upon demand, or to purchase remaining partnership interests to capitalize IVC to \$400,000 ...
7. Upon information and belief, Anderson is financially insolvent, the IVC business is defunct, and it is unlikely that investors can or will recover their investments.

3. The Order of Prohibition and Revocation issued by the Commissioner of Securities against respondent on or about June 4, 1991, states, in part, that pursuant to ss. 551.60 (2) (a), 551.63, and 551.24 (2) Wis. Stats:

- a. Terry V. Anderson, his agents, servants, employees, and any entity or person directly or indirectly controlled or organized by or on his behalf, are prohibited from making or causing to be made to any person or entity in Wisconsin any further offers or sales of securities unless and until such securities are registered under ch. 551, Wis. Stats., or successor statute.
- b. All exemptions from registration set forth at Ch. 551, Wis. Stats., or successor statute, that might otherwise apply to any offer or sale of any security of or by Terry V. Anderson, his agents, servants, employees, and any entity or person directly or indirectly controlled or organized by or on his behalf, are hereby revoked.
- c. Terry V. Anderson, his agent, servants, employees, and any entity or person directly or indirectly controlled or hereafter organized by or on his behalf, are prohibited from violating sec. 551.41, Wis. Stats., or successor statute.
- d. Terry V. Anderson shall resolve his civil liability under sec. 551.59, Wis. Stats., resulting from the unlawful sales of securities described in the Petition for Order prior to filing an application for a broker-dealer and/or securities agent license in Wisconsin.

4. On or about January 29, 1992, the District Attorney for Marinette County, Wisconsin issued a Criminal Complaint and Warrant against Terry V. Anderson which stated, in part, that on July 1, 1991 Anderson:

- a. FOR A FIRST COUNT: feloniously, by virtue of his business having possession of \$15,000 in money owned by another, Betty Houdek, did intentionally retain possession of such money without the owner's consent, contrary to his authority, and with intent to convert such money to the use of a person other than the owner; contrary to Sec. 943.20 (1)(b) and (3)(c) of the Wis. Stats. THEFT BY BAILEE
- b. FOR A SECOND COUNT: On July 1, 1991 at the City of Marinette in Marinette County, the defendant did: feloniously and wilfully violate an order of the Commissioner of Securities of the State of Wisconsin which had been issued against him on June 4, 1991, of which the Order the defendant had notice, and in direct violation of the order caused the offer and sale of security which was not registered pursuant to Ch. 551, Wis. Stats., that security being an investment in a money market fund of Equitable, contrary to Sec. 551.58 (1) Wis. Stats. SECURITIES ORDER VIOLATION
- c. FOR A THIRD COUNT: On July 1, 1991 at the City of Marinette in Marinette County, the defendant did: feloniously and wilfully offer and sell a security which was not registered pursuant to Ch. 551, Wis. Stats., that security being an investment in a money market fund of Equitable, contrary to Sec. 551.21 (1) Wis. Stats. SALE OF AN UNREGISTERED SECURITY

5. On July 17, 1992, respondent was convicted in Marinette County, Wisconsin of one count of misdemeanor theft in violation of s. 943.20 (1)(b) and (3) (a), Wis. Stats. Respondent was placed on probation for 2 years and ordered to pay court costs and surcharge fees; perform 100 hours of community service, and refrain from investing other persons monies.

6. The crime, misdemeanor theft, for which respondent was convicted on July 17, 1992, substantially relate to the practice of accounting.

#### **CONCLUSIONS OF LAW**

1. The Accounting Examining Board has jurisdiction in this matter pursuant to s. 442.12, Stats., and s. Accy 1.401 Wis. Adm. Code.

2. By having being subjected to the Order of Prohibition and Revocation (Summary) issued by the Wisconsin Commissioner of Securities, as described in Findings of Fact 2 and 3 herein, respondent has committed an act discreditable to the profession, in violation of s. Accy 1.401 Wis. Adm. Code.

3. By having been convicted of one count of misdemeanor theft as described in Findings of Fact #5 herein, respondent, Terry V. Anderson has been convicted of a crime the circumstances of which substantially relate to the practice of accounting, in violation of s. Accy 1.401 (1) and (2)(b), Stats.

#### **ORDER**

**NOW, THEREFORE, IT IS ORDERED** that the certificate and license (#6776) granted to Terry V. Anderson on or about December 5, 1980, to practice as a Certified Public Accountant, be and hereby is, revoked.

**IT IS FURTHER ORDERED** that pursuant to s. 440.22, Wis. Stats., the cost of this proceeding shall be assessed against respondent, and shall be payable to the Department of Regulation and Licensing.

This order is effective on the date on which it is signed by the Accounting Examining Board or its designee.

#### **OPINION**

The Complainant alleges in the Complaint filed in this matter that the Respondent:

- 1) By being subjected to the Commissioner of Securities Order of Prohibition and Revocation, and the facts in support of that Order, has violated s. Accy 1.401 Wis. Adm. Code.
- 2) By being convicted of theft by Bailee in Marinette County Circuit Court, violated s. Accy 1.401 (1), (2), (1)(b), 4(bm), Wis. Adm. Code, Acts Discreditable; conviction of a crime substantially related to the practice of accounting; a failure to act with integrity and trustworthiness with information or property of others, and failing to notify the Board in writing within 60 days after being convicted of a crime.

## **I. Order of Prohibition and Revocation**

The evidence presented establishes that by being subjected to the Commissioner of Securities Order of Prohibition and Revocation issued in June, 1991, Anderson violated s. Accy 1.401 Wis. Adm. Code. That rule provides, in part, that no person licensed to practice as a certified public accountant, as defined in the statutes, shall commit an act discreditable to the profession.

The Order of Prohibition is based upon information contained in a Petition filed by the Legal Services Division of the Commissioner's Office. According to information contained in the Petition, between 1988 and 1990, Anderson offered and sold interests to at least fifteen persons in Wisconsin in IVC Rentals, a general partnership which he created. The "general partnership" interests, which was a "security", as defined in s. 551.02 (13), Stats., and SEC. 1.02 (6), Wis. Adm. Code, was not registered under Ch. 551, Stats. The Petitioner further stated that in connection with the offer and sale of the securities, Anderson made false statements and/or representation in the IVC Partnership Agreement, and that he omitted to state material facts, including but not limited to, information relating to the real estate which was to be sold to the partnership.

The Commissioner's Order prohibits Anderson from making any further offers or sales of securities unless and until such securities are registered; revokes all exemptions from registration set forth in Ch. 551, Stats., that might otherwise apply to any offer or sale of any security by Anderson; prohibits Anderson from violating s. 551.41, Stats., and orders him to resolve his civil liability under s. 551.59, Stats., resulting from the unlawful sales of securities described in the Petition, prior to filing an application for a broker-dealer and/or securities agent license. The Order further provided that any interested party may file a written request with the Commissioner for a hearing in respect to any matter determined by the Order (Exhibits 1 and 2).

The phrase "acts discreditable" is not defined in s. Accy 1.401 Wis. Adm. Code; however, the Board has identified certain types of conduct which it has determined to be discreditable acts. Section Accy 1.401 (2) Wis. Adm. Code., identifies the following conduct as acts discreditable to the profession: 1) retention of client records after a demand is made for them; 2) conviction of a crime the circumstances of which substantially relate to the practice of accounting; 3) the deliberate receipt and retention of a fee from a client for services not performed when the client has been given reason to believe that there should be performance, or the withholding of services and receiving a retainer or fee when the services agreed upon have knowingly been withheld, and, 4) discrimination based on race, color, religion, sex, age or national origin in hiring, promotion or salary practices. These provisions, like the securities laws enacted by the Legislature, are designed to provide protection to the public. In this case, Anderson's conduct as described in the Petition for Order can be determined to be at least, if not more, detrimental to the public interest as the type of conduct specifically prohibited by the Board in its rule.

## **II. Criminal Conviction**

The Complainant alleges in the Complaint that Anderson violated s. Accy 1.401 (1) and (2)(b) Wis. Adm. Code. Section Accy 1.401 (1), Wis. Adm. Code states, in part, that no person licensed to practice as a certified public accountant shall commit an act discreditable to the profession. Section Accy 1.401 (2) (b) Wis. Adm. Code provides that conviction of a crime the circumstances of which substantially relate to the practice of accounting is an act discreditable to the profession in violation of s. Accy 1.401.

The evidence establishes that Anderson was convicted of theft in July, 1992. The only issue whether requires determination is whether the crime of theft substantially relate to the practice of accounting. This determination is identical to the one which a licensing agency is required to make under Ch. 111, Stats. Sections 111.321 and 111.322, Stats., prohibit a licensing agency from discriminating against a person based upon a conviction record. Section 111.335 (1)(c) 1, Stats., provides that 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 has been convicted of any felony, misdemeanor or other offense the circumstances of which substantially relate to the particular job or licensed activity.

The purpose of the exception structured by the Legislature in s. 111.335 (1)(c) 1, Stats., was discussed by the Wisconsin Supreme Court in County of Milwaukee v. Labor and Industry Review Commission, 139 Wis. 2d 805, 407 N.W. 2d 908, (1987). Although the Court's discussion in that case focused on the employment area, the societal interests discussed are relevant to the licensing area. The Court stated, Id. at 821, that:

It is evident that the legislature sought to balance at least two interests. On the one hand, society has an interest in rehabilitating one who has been convicted of crime and protecting him or her from being discriminating against in the area of employment. Employment is an integral part of the rehabilitation process. On the other hand, society has an interest in protecting its citizens. There is a concern that individuals, and the community at large, not bear an unreasonable risk that a convicted person, being placed in an employment situation offering temptations or opportunities for criminal activity similar to those present in the crimes for which he had been previously convicted, will commit another similar crime. This concern is legitimate since it is necessarily based on the well-documented phenomenon of recidivism.

In reference to assessing the risks of recidivism, the Court stated, Id. at 823-824, that:

In balancing the competing interests, and structuring the exception, the legislature has had to determine how to assess when the risk of recidivism becomes too great to ask the citizenry to bear. The test is when the circumstances, of the offense and the particular job, are substantially related. ...

Assessing whether the tendencies and inclinations to behave a certain way in a particular context are likely to reappear later in a related context, based on the traits revealed, is the purpose of the test.

It is the circumstances which foster criminal activity that are important, e.g., the opportunity for criminal behavior, the reaction to responsibility, or the character traits of the person.



In this case, when assessing the risks of recidivism, one must consider the circumstances of the crime for which Anderson was convicted as they relate to the practice of accounting.

**(A) Practice of Accounting**

In general, the practice of accounting is described s. 442.02, Stats., which provides that a person who engages in the following activities shall be deemed to be in practice as a public accountant:

- (1) holds himself or herself out to the public in any manner as one skilled in the knowledge, science and practice of accounting, and as qualified and ready to render professional service therein as a public accountant for compensation; or
- (2) maintains an office for the transaction of business as a public accountant, or who, except as an employee of a public accountant, practices accounting, as distinguished from bookkeeping, for more than one employer; or
- (3) offers to prospective clients to perform for compensation, or perform on behalf of clients for compensation, professional services that involve or require an audit of financial transactions and accounting records; or
- (4) prepares for clients reports of audits, balance sheets, and other financial, accounting and related schedules, exhibits, statements or reports which are to be used for publication or for credit purposes, or are to be filed with a court of law or with any governmental agency, or for any other purpose; or
- (5) renders professional assistance to clients for compensation in any or all matters relating to accounting procedure and the recording and presentation of financial facts; or
- (5m) signs or affixes his or her name or any trade or assumed name used by the person in his or her business or profession to an opinion or certificate attesting to the reliability of any representation or estimate in regard to any person or organization embracing financial information, financial transactions or accounting records.

### **(B) Circumstances of Crime**

Anderson was convicted in July, 1992 of one count of misdemeanor theft in violation of s. 943.20 (1)(b) and (3)(a), Stats. The statute provides, in part, that whoever by virtue of his office, business or employment, or as trustee or bailee, having possession or custody of money or of a negotiable security, security, paper or other negotiable writing of another, and with intent to convert to his own use or to the use of any other person except the owner is guilty of a Class A misdemeanor if the value of the property does not exceed \$1,000. (Note: Although the Criminal Complaint alleges that Anderson retained 15,000 without the owner's consent, the Judgment of Conviction indicates that he was convicted of retaining an amount less than \$1,000, in violation of s. 943.20 (1)(b) and (3)(a), Stats. The Complaint refers to conduct contrary to sec. 943.20 (1)(b) and (3)(c), Stats. Section 943.20 (3)(c), Stats., provides, in part, that whoever violates sub. (1) is guilty of a Class C felony, if the value of the property exceeds \$2,500).

### **(C) Relation of Crime to Practice of Accounting**

As noted by the Wisconsin Supreme Court in County of Milwaukee, ID. at 824, "it is the circumstances which foster criminal activity that are important, e.g., the opportunity for criminal behavior, the reaction to responsibility, or the character traits of the person" which are relevant in determining whether the circumstances of the offense and the practice are substantially related.

In this case, it is important to consider the "opportunity" for Anderson to engage in criminal behavior, and his "character traits" as they relate to the practice of accounting.

In reference to the opportunity to engage in repetitive criminal behavior, as a certified public accountant Anderson would be presented with numerous opportunities to obtain retainer fees from clients prior to rendering professional services. The potential for a licensee to convert client fees is recognized by the Board and expressed in s. Accy 1.401 (2) (c), Wis. Adm. Code. That rule states, in part, that the deliberate receipt and retention of a fee from a client for services not performed when the client has been given reason to believe that there should be performance, or the withholding of services and receiving a retainer or fee when the services agreed upon have knowingly been withheld, are acts discreditable to the profession.

In addition, because of public perceptions relating to the functions of a certified public accountant, Anderson would be presented with opportunities to obtain funds from clients seeking investment advice.

In reference to character traits, Anderson's conduct as evidenced by his conviction for misdemeanor theft, reflects that he is dishonest, untrustworthy and unreliable. As a certified public accountant, Anderson would be authorized under s. 442.02 (4), Stats., to prepare for clients, reports of audits, balance sheets, and other financial, accounting and related schedules, which may be used for publication or for credit purposes, or which may be filed with a court of law or with other governmental agencies. In addition, under s. 442.02 (5m), Stats., Anderson would be authorized to sign or affix his name to opinions or certificates attesting to the reliability of any representation or estimate in regard to any person or organization embracing financial information, financial transaction or accounting records.

### III. Failure to Report Conviction

The Complainant alleges in the Complaint that Anderson violated s. Accy 1.401 (2) (bm), Wis. Adm. Code, by failing to notify the Board in writing within 60 days after being convicted of a crime. The record reflects that no evidence was offered at the hearing relating to this issue; therefore, the Complainant failed to establish a violation.

### IV. Discipline

Having found that Anderson violated s. Accy 1.401 Wis. Adm. Code, a determination must be made regarding whether discipline should be imposed and if so, what discipline is appropriate.

The Accounting Examining Board is authorized under s. 442.12 (2), Stats., to revoke, limit or suspend for a definite period any certificate or license or officially reprimand the holder, if it finds that the holder has violated Ch. 442, Stats., or any duly promulgated standard or rule of practice or for any other sufficient cause. In addition, the Board is authorized under sec. 442.12 (4), Stats., to impose a period of probation under specified conditions.

The purposes of discipline by occupational licensing boards are to protect the public, deter other licensees from engaging in similar misconduct, and to promote the rehabilitation of the licensee. State v. Aldrich, 71 Wis. 2d 206 (1976). Punishment of the licensee is not a proper consideration. State v. MacIntyre, 41 Wis. 2d 481 (1969).

In this case, the Administrative Law Judge recommends that the Accounting Examining Board revoke Anderson's license and certificate to practice as a certified public accountant. This measure is designed to assure protection of the public and to deter other licensees from engaging in similar misconduct.

Anderson is dishonest, untrustworthy and unreliable. He stole money from a client, and he made numerous misrepresentations and omissions of material facts to other clients, to their financial detriment, relating to an investment in a general partnership which he created. He used his credentials as a certified public accountant, as well as the public's general perception relating to the functions of certified public accountants, to lure unsuspecting clients into his office for purposes of achieving his own financial objectives. He ignored the Order of Prohibition and Revocation issued by the Commissioner of Securities. It is clear that he does not intend to modify his conduct. Revocation of his credentials is the only viable measure available to the Board to assure protection of the public.

Based upon the record herein, the Administrative Law Judge recommends that the Accounting Examining Board adopt as its Final Decision in this matter, the proposed Findings of Fact, Conclusions of Law and Order as set forth herein.

Dated at Madison, Wisconsin this 21st day of February, 1994.

Respectfully submitted,

*Ruby Jefferson-Moore*  
Ruby Jefferson-Moore  
Administrative Law Judge

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## NOTICE OF APPEAL INFORMATION

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**Notice Of Rights For Rehearing Or Judicial Review, The Times Allowed For Each, And The Identification Of The Party To Be Named As Respondent.**

**Serve Petition for Rehearing or Judicial Review on:**

THE STATE OF WISCONSIN ACCOUNTING EXAMINING BOARD.

1400 East Washington Avenue

P.O. Box 8935

Madison, WI 53708.

**The Date of Mailing this Decision is:**

MAY 4, 1994.

### **1. 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 sec. 227.49 of the *Wisconsin Statutes*, a copy of which is reprinted on side two of this sheet. The 20 day period commences the day of personal service or mailing of this decision. (The date of mailing this decision is shown above.)

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

A petition for rehearing is not a prerequisite for appeal or review.

### **2. JUDICIAL REVIEW.**

Any person aggrieved by this decision may petition for judicial review as specified in sec. 227.53, *Wisconsin Statutes* a copy of which is reprinted on side two of this sheet. By law, a petition for review must be filed in circuit court and should name as the respondent the party listed in the box above. A copy of the petition for judicial review should be served upon the party listed in the box above.

A petition must be filed within 30 days after service of this decision 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.

The 30-day period for serving and filing a petition commences on the day after personal service or mailing of the decision by the agency, or the day after the final disposition by operation of the law of any petition for rehearing. (The date of mailing this decision is shown above.)

STATE OF WISCONSIN  
BEFORE THE ACCOUNTING EXAMINING BOARD

IN THE MATTER OF THE DISCIPLINARY  
PROCEEDINGS AGAINST

TERRY V. ANDERSON,  
RESPONDENT.

AFFIDAVIT OF COSTS  
LS9309201ACC

STATE OF WISCONSIN  
COUNTY OF DANE

Ruby Jefferson-Moore, being first duly sworn on oath deposes and states:

1. That affiant is an attorney licensed to practice law in the State of Wisconsin, and is employed by the Wisconsin Department of Regulation and Licensing, Office of Board Legal Services.

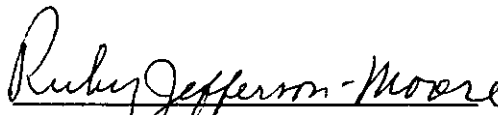
2. That in the course of affiant's employment she was appointed administrative law judge in the above-captioned matter. That to the best of affiant's knowledge and belief, the costs for services provided by affiant are as follows:

<u>ACTIVITY</u>	<u>DATE</u>	<u>TIME</u>
Motion Hearing/Preparation	11/11/93	30 minutes
Hearing and Preparation	11/12/93	1 hr. 30 min.
Review record/law/draft decision	02/21/94	4 hours


Total costs for Administrative Law Judge \$ 149.52.

3. That upon information and belief, the total cost for court reporting services provided by Magne-Script is as follows: \$ 80.00.

Total costs for Office of Board Legal Services: \$ 229.52.

  
Ruby Jefferson-Moore

Sworn to and subscribed to before me  
this 4<sup>th</sup> day of May, 1994

  
Notary Public  
My Commission: is permanent

STATE OF WISCONSIN  
BEFORE THE ACCOUNTING EXAMINING BOARD

IN THE MATTER OF THE DISCIPLINARY  
PROCEEDINGS AGAINST

AFFIDAVIT OF COSTS

TERRY V. ANDERSON,  
RESPONDENT.

91 ACC 030  
91 ACC 032

State of Wisconsin )  
                                  ) ss  
Count of Dane )

Complainant's attorney, Henry E. Sanders, Division of Enforcement, being duly sworn,  
deposes and states as follows:

1. That I am an attorney licensed in the State of Wisconsin and is employed by the Wisconsin Department of Regulation and Licensing, Division of Enforcement.
2. That in the course of those duties I was assigned as a prosecutor in the above-captioned matters, and
3. That set out below are the costs of the Proceedings accrued to the Division of Enforcement in this matter(s), based upon Division of Enforcement's records compiled in the regular course of agency business in the above-captioned matter(s).

PROSECUTING ATTORNEY EXPENSES

<u>DATE</u>	<u>ACTIVITY</u>	<u>TIME SPENT</u>
	RE: (91 ACC 030)	
01/21/92	Screened informal complaint	45 min.
03/04/92	Reviewed file/instructions to investigator	1 hr. 30 min.
06/09/92	Reviewed file investigation	40 min.
03/02/92	Reviewed files & consulted with investigator	15 min.
03/04/92	Continued review & case analysis	2 hrs.
04/01/93	PIC (Primary Investigation Completed) review	1 hr.
08/17/93	Respondent's license status update; called Respondents; Re: Settlement offer; consulted with Board Advisor	3 hrs.
08/25,27, 30/93	Drafted formal complaints, dictated, to WPC Instructions to investigator	5 hrs.
09/13/93	Proofed formal complaints, collated & copied, filed for hearing, etc.	2hrs. 30 min.

RE: (91 ACC 032)

01/21/92	Screened informal complaint	20 min.
05/02/92	Received/Reviewed court documents	20 min.
06/29/92	Reviewed file	10 min.
03/04/93	Review/instructions in investigator	15 min.
04/01/93	PIC Review/ PICed (See Supra)	
08/25/93	Complaint Drafting review	15 min.
09/13/93	Proofed formal complaint draft, copies, collating and filing (See Supra)	
09/29/93	Received certified mail receipt	5 min.
10/04/93	Received/reviewed ALJ Notice of Prehearing conference	5 min.
10/20/93	Prehearing conference; Reviewed memorandum of Prehearing Conf.	45 min.
10/22/93	Telephone conversation with Attorney Cornett; Settlement discussion	15 min.
11/02/93	Received/reviewed ALJ Notice of Prehearing Conference	5 min.
11/05/93	Prehearing conference; Received/reviewed memorandum	15 min.
11/05/93	Prehearing conference; Received/reviewed Respondent's faxed list of witnesses.	
11/10/93	Received/reviewed Respondent's faxed copy of answer, brief Re Motion to dismiss, motion to strike, and Motion in Limine	1 hr. 30 min.
11/12/93	Hearing preparation, copies for hearing and hearing	8 hrs.
02/21/94	Received/reviewed Proposed Decision	45 min.
03/08/94	Received/reviewed Respondent's objection to Proposed Decision	10 min.
05/04/94	Received/reviewed Final Decision and Order	10 min.
05/11/94	Prepared Affidavit of Costs, to WPC, finalized Affidavit Copied and delivered.	4 hrs.

TOTAL HOURS

26 hrs. 05 min.

Total Attorney Expenses for 26 hours and 05 minutes at \$30.00 per hour (based upon averagesalary and benefits for Division of Enforcement attorneys) equals

\$780.00

INVESTIGATOR'S EXPENSES FOR CANDACE BLOEDOW

<u>DATE</u>	<u>ACTIVITY</u>	<u>TIME SPENT</u>
RE: (91 ACC 030)		
03/12/92	Letter to Respondent	30 min.
03/26/92	Telephone conversation with Respondent's Attorney Cornett, and drafted related file memo	30 min.
04/01/92	Received/reviewed letter from Attorney Cornett	10 min.
04/14/92	Meeting with Attorney Sanders; drafted related file memo	45 min.
05/18/92	Letters to Complainants and Respondent	45 min.
05/26/92	Letter to Respondent	15 min.

INVESTIGATOR'S EXPENSES FOR CANDACE BLOEDOW cont'd.

<u>DATE</u>	<u>ACTIVITY</u>	<u>TIME SPENT</u>
	RE: (91 ACC 030)	
06/05/92	Received/reviewed letter from Attorney Cornett with attachments	40 min.
06/17/92	Letter to Respondent	20 min.
07/01/92	Telephone conversation with/from Respondent; drafted related file memo	30 min.
07/03/92	Received/reviewed letter from Respondent	10 min.
07/24, 29/92	Received and reviewed court documents	20 min.
07/27, 30/92	Telephone conversation with Green Bay Police Dept., and drafted related file memos	45 min.
08/12/92	Telephone conversation with Green Bay Police Dept., drafted related file memo	30 min.
08/17/92	Telephone conversation with Green Bay Police Dept., drafted related file memo	30 min.
08/19 21/92	Calls to Respondent two times; telephone conversation with Board Advisor; drafted related file memo; telephone conversation with Green Bay Police Dept.	1 hr.
08/24/92	Copies made, and file submitted to Board Advisor; memo/letter drafted	2 hrs.
08/27, 31/92	Telephone conversation with Green Bay Police Dept.; drafted file memo	40 min.
01/19, 20/93	Telephone conversation with Green Bay Clerk of Court; drafted relative file memo	45 min.
02/17/93	Requested records from Green Bay Clerk of Court	40 min.
02/21/93	Received/reviewed certified court records	40 min.
02/22/93	Copies made, letter and documents to Board advisor	1 hr.
03/01, 15/93	Telephone conversation with Board advisor; drafted related file memo	40 min.
03/03/93	Letter to Board Advisor	15 min.
03/04 93	Received/reviewed Attorney's instructions	10 min.
03/08/93	License status check	
03/22/93	Case review with Board Advisor, drafted related file memo; PICed case for attorney review	
03/30, 31/93	Telephone conversation with Green Bay Clerk of Courts, and Marinette County victim/witness coordinator; drafted related file memo	1 hr.
	RE: (91 ACC 032)	
04/09/92	Telephone conversation with Comm. of Securities Office, drafted related file memo	45 min.
04/24/92	Received/reviewed Complainant's letter	30 min.



<u>DATE</u>	<u>ACTIVITY</u>	<u>TIME SPENT</u>
	RE: (91 ACC 032) cont'd.	
05/18/92	Received/reviewed letter from Marinette DA's office; letter to Respondent	1 hr.
05/19/92	Letter to Office of Comm. of Securities	45 min.
08/19/92	Telephone conversation with Board Advisor three times; drafted related file memo	20 min.
10/23/92	Letter to Green Bay Clerk of Court	20 min.
02/17/93	Resubmitted letter to Green Bay Clerk of Court	15 min.
02/22/93	Letter with materials to Board Advisor	1 hr.
03/01/93	Telephone conversation with Board Advisor; drafted related file memo	30 min.
03/04/93	Received/reviewed instructions from Attorney Sanders	15 min.
03/10/93	Telephone conversation with Board Advisor; drafted related file memo	15 min.
03/22/93	Prepared files for PIC	15 min.
08/30/93	Telephone conversation to Brown County Clerk of Court; and Connie	1 hr.
09/02, 27/93	Winchell, drafted related file memos	
11/08/93	Call to Brown County Clerk of Court, and related memo	20 min.

TOTAL HOURS

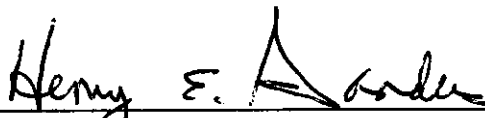
22 hrs. 00 min.

Total Investigator's Expenses for 22 hours at \$18.00 per hour  
(based upon averagesalary and benefits for  
Division of Enforcement investigators) equals

\$396.00

TOTAL ASSESSABLE COSTS

\$1,176.00

  
Henry E. Sanders, Attorney

Subscribed and sworn to before me this 16TH day of May, 1994.

  
Notary Public  
My Commission is Permanent.

HES:djm  
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