

# WISCONSIN DEPARTMENT OF REGULATION & LICENSING



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STATE OF WISCONSIN

BEFORE THE ACCOUNTING EXAMINING BOARD

IN THE MATTER OF THE DISCIPLINARY :

PROCEEDINGS AGAINST

RICHARD K. VANLANDUYT,

FINAL DECISION AND ORDER

RESPONDENT

LS 0003172ACC

Division of Enforcement Case File No. 96 ACC 038

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

*Richard K. VanLanduyt,  
N597 Fremont Rd.  
Whitewater, WI 53190*

*Accounting Examining Board  
PO Box 8935  
Madison WI 53708-8935*

*Department of Regulation and Licensing  
Division of Enforcement  
PO Box 8935  
Madison, WI 53708-8935*

The parties in this matter agree to the terms and conditions of the attached Stipulation as the final decision 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. Richard K. VanLanduyt, CPA, (D.O.B. 03/26/47) holds a certificate as a certified public accountant in the state of Wisconsin (certificate #4832). The corresponding license to practice as a certified public accountant was first granted on September 27, 1975.
2. Mr. VanLanduyt's address is N597 Fremont Rd, Whitewater, WI 53190.
3. On or about July 26, 1996, Mr. VanLanduyt was disciplined by the AICPA and WICPA for improper auditing procedures in conjunction with audit work done for the Amalgamated Industrial Productions Sales and Jewelry Workers Union Local 4A Health & Welfare Fund Trust for fiscal years 1992 and 1993.
4. In resolution of this matter, Mr. VanLanduyt consents to the following Conclusions of Law and Order.

CONCLUSIONS OF LAW

1. The Wisconsin Accounting Examining Board has jurisdiction over this matter, pursuant to sec. 442.12, Stats.
2. The Wisconsin Accounting Examining Board is authorized to enter into the attached stipulation, pursuant to sec. 442.12, Stats.
3. The actions referred to in paragraph 3, above constitute a basis for disciplinary action against Respondent's certificate to practice as a Certified Public Accountant in the state of Wisconsin, pursuant to sec. 442.12(2), Stats. and Wisconsin Administrative Code § Accy 1.401(1).

ORDER

NOW, THEREFORE, IT IS HEREBY ORDERED the license of Richard K. VanLanduyt, CPA (license #4832) to practice as a Certified Public Accountant in the State of Wisconsin shall be **LIMITED** as follows:

**SCOPE OF PRACTICE: LIMITATIONS AND CONDITIONS**

1. Until otherwise ordered by the Board, Respondent shall REFRAIN from performing audits as a certified public accountant.
2. Respondent may at any time petition for removal of the limitation referred to in paragraph 1, above. In conjunction with any

petition submitted under this Order, Respondent shall submit documentation of the status of his compliance with the terms of the of AICPA and WICPA sanctions imposed against him, together with documentation of any continuing education or other training that Respondent has completed since 1996 relevant to auditing procedures. The Board may in the exercise of its discretion request a personal appearance by respondent in conjunction with its consideration of a Petition under this Order. Denial in whole or in part of a petition under this paragraph shall not constitute shall not give rise to a contested case within the meaning of secs. 227.01(3) and 227.42, Stats

**Required reporting**

3. Respondent shall report to the Board any change in employment status, change of residence address or phone number, within fifteen (15) days of any such change.

**Department monitor**

4. The Department Monitor is the individual designated by the Board as its agent to coordinate compliance with the terms of this Order, including receiving and coordinating all reports and petitions. The Department Monitor may be reached as follows:

Department Monitor

Division of Enforcement

PO Box 8935

Madison, WI 53708-8935

FAX (608) 266-2264

TEL. (608) 261-7938

ACCOUNTING EXAMINING BOARD

By:

Frank Probst

A Member of the Board

March 17, 2000

Date