

WISCONSIN DEPARTMENT OF REGULATION & LICENSING



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STATE OF WISCONSIN
BEFORE THE DEPARTMENT OF REGULATION AND LICENSING

IN THE MATTER OF A PETITION FOR :
AN ADMINISTRATIVE INJUNCTION :
INVOLVING : LS0410138UNL
:
MICHELE L. ZURAWSKI, :
RESPONDENT :

FINAL DECISION AND SPECIAL ORDER OF INJUNCTION
(SEC. 440.21(2), STATS.)

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

Michele L. Zurawski
2015 N. 119th Street
Wauwatosa, WI 53226

Wisconsin Department of Regulation and Licensing
P.O. Box 8935
Madison, WI 53708-8935

Wisconsin Department of Regulation and Licensing
Division of Enforcement
P.O. 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 Department. The Department has reviewed this Stipulation and considers it acceptable.

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

FINDINGS OF FACT

1. Michele L. Zurawski, Respondent, has never been licensed as a certified public accountant in the State of Wisconsin pursuant to Chapter 442 of the Wisconsin Statutes, but has passed the CPA examination, completed all educational requirements, and submitted evidence of the requisite practice experience needed to obtain said license.
2. Respondent conducts her business at 2015 N. 119th Street, Wauwatosa, WI 53226.
3. Section 442.03, Wis. Stats., prohibits any person from practicing as a certified public accountant in the State of Wisconsin unless the person has a license issued by the Department of Regulation and Licensing, and pursuant to the rules and regulations set forth by the Department.
4. Between 1996 and 2002, Respondent improperly used the title of “CPA” on letterhead and fax cover sheets associated with her preparation of tax returns, letters to clients, and in her email address.

CONCLUSIONS OF LAW

1. The Wisconsin Department of Regulation and Licensing has jurisdiction over this matter pursuant to §440.21(1) and (2), Wis. Stats.
2. The Wisconsin Department of Regulation and Licensing is authorized to enter into this stipulated resolution of this matter pursuant to §227.44(5), Wis. Stats.
3. Respondent, Michele L. Zurawski, has improperly used the title of “CPA” in violation of §442.03, Wis. Stats.

ORDER

NOW, THEREFORE, IT IS HEREBY ORDERED that Respondent, Michele L. Zurawski, is prohibited from practicing as a certified public accountant without a license in the State of Wisconsin.

IT IS FURTHER ORDERED that Respondent, Michele L. Zurawski, be, and hereby is, notified that any person who violates a special order such as this, issued under §440.21, Wis. Stats., may be required to forfeit not more than \$10,000.00 for each offense, and that each day of continued violation constitutes a separate offense.

Dated at Madison, Wisconsin this 13th day of October, 2004.

Donsia Strong Hill
Secretary
Department of Regulation and Licensing