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IN THE MATTER OF THE DISCIPLINARY
PROCEEDINGS AGAINST

WILBERT M. BAUER.
RESPONDENT

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FINAL DECISION AND ORDER
LS0607202ACC

Division of Enforcement Case No. 05 ACC 016

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

Wilbert M. Bauer
1714 East Irving Place
Apartment 5
Milwaukee, WI 53202

Accounting Examining Board
Post Office Box 8935
Madison WI 53708 8935

Department of Regulation and Licensing
Division of Enforcement
Post Office 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. Wilbert M. Bauer (Date of Birth: October 29, 1943) holds a certificate as a certified public accountant in the state of Wisconsin (license #1-15595). The corresponding license to practice as a certified public accountant was first granted on June 7, 1996, and is current until December 14, 2007.
2. Mr. Bauer's latest address on file with the Department of Regulation and Licensing (Department) is 1714 East Irving Place, Apartment 5, Milwaukee, Wisconsin 53202.
3. On or about January 19, 2005, Mr. Bauer was convicted in Milwaukee County Circuit Court of three counts of Felony Theft-Business Setting with a value of more than \$10,000.00. A true and correct copy of the Criminal Complaint and the Judgment of Conviction is attached to this document as Exhibit A. Exhibit A is incorporated by reference into this document.

4. In resolution of this matter, Mr. Bauer 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. Mr. Bauer's felony convictions violated promulgated standards of practice and Mr. Bauer is subject to discipline under Wis. Stat. sec. 442.12(2).
4. Mr. Bauer's felony convictions substantially relate to the practice of accounting and Mr. Bauer is subject to discipline under Wis. Admin. Code §§ Acy 1.401(2)(e) and Acy 1.401(2)(e)1.

5. Mr. Bauer's felony convictions show a failure to act with integrity and trustworthiness with the property of others and Mr. Bauer is subject to discipline under Wis. Admin. Code § Accy 1.401(2)(e)4.

ORDER

1. NOW, THEREFORE, IT IS HEREBY ORDERED that the voluntary surrender of the license and certificate to practice of Wilbert M. Bauer, (license #1-15595) to practice as a Certified Public Accountant in the State of Wisconsin, be and hereby is accepted.

2. IT IS FURTHER ORDERED that Mr. Bauer shall also pay total costs in the amount of THREE HUNDRED dollars (\$300.00) in this matter. Payment shall be submitted within 90 days from the date of this order. Payment shall be made by *certified check or money order*, payable to the Wisconsin Department of Regulation and Licensing and sent to:

Department Monitor
Division of Enforcement
Post Office Box 8935
Madison, WI 53708-8935
608-261-7904

3. Should Mr. Bauer reapply for Wisconsin certification and licensure, the Board may in its sole discretion determine whether, and under what terms and conditions, a certificate and license may be reissued.

4. This Order shall be effective on the date on which it is signed.

ACCOUNTING EXAMINING BOARD

By: Thomas J. Kilkenny
A Member of the Board

7/20/06
Date

IN THE MATTER OF THE DISCIPLINARY
PROCEEDINGS AGAINST

WILBERT M. BAUER,
RESPONDENT

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STIPULATION

LS# _____

Division of Enforcement Case No. 05 ACC 016

It is hereby stipulated between Wilbert M. Bauer, personally on his own behalf and Attorney John C. Temby for the Department of Regulation and Licensing, Division of Enforcement, as follows that:

1. This Stipulation is entered into as a result of a pending investigation of Mr. Bauer's license and certificate to practice as a certified public accountant by the Division of Enforcement (05 ACC 016). Mr. Bauer consents to the resolution of this investigation by stipulation and without the issuance of a formal complaint.
2. Mr. Bauer understands that by the signing of this Stipulation he voluntarily and knowingly waives his rights, including: the right to a hearing on the allegations against him, at which time the state has the burden of proving those allegations by a preponderance of the evidence; the right to confront and cross-examine the witnesses against him; the right to call witnesses on his behalf and to compel their attendance by subpoena; the right to testify himself; 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 him under the United States Constitution, the Wisconsin Constitution, the Wisconsin Statutes, and the Wisconsin Administrative Code.
3. Mr. Bauer is aware of his right to seek legal representation and has been provided an opportunity to obtain legal advice prior to signing this Stipulation.
4. Mr. Bauer agrees to the adoption of the attached Final Decision and Order by the Accounting Examining Board (Board). The parties to the Stipulation consent to the entry of the attached Final Decision and Order without further notice, pleading, appearance or consent of the parties. Mr. Bauer waives all rights to any appeal of the Board's order, if adopted in the form as attached.
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, and the matter shall be returned to the Division of Enforcement for further proceedings. In the event that this 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. The parties to this Stipulation agree that the attorney or other agent for the Division of Enforcement and the member of the Board assigned as advisor in this investigation may appear before the Board in open and closed session, without the presence of Mr. Bauer or Mr. Bauer's attorney, for purposes of speaking in support of this agreement and answering questions that any member of the Board may have in connection with the Board's deliberations on the Stipulation.
7. Mr. Bauer is informed that should the Board adopt this Stipulation, the Board's Final Decision and Order is a public record and will be published in accordance with standard Department procedure.
8. The Division of Enforcement joins Wilbert M. Bauer in recommending the Accounting Examining Board adopt this Stipulation and issue the attached Final Decision and Order.

Wilbert M. Bauer

Respondent

Winnebago Correctional Center

4300 Sherman Road

Post Office Box 219

Date

Winnebago, WI 54985
License Number 1-15595

John C. Temby

Attorney

Division of Enforcement

Post Office Box 8935

Madison, WI 53708-8935

Date