

WISCONSIN DEPARTMENT OF REGULATION & LICENSING



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STATE OF WISCONSIN
BEFORE THE ACCOUNTING EXAMINING BOARD

IN THE MATTER OF :
DISCIPLINARY PROCEEDINGS AGAINST :
 :
JEFFREY L. FILTER and, : FINAL DECISION AND ORDER
ELMER AND FILTER ,S.C., :
RESPONDENTS. : LS0605041ACC

Division of Enforcement Case File Number 05 ACC 001

The parties to this action for the purposes of Section 227.53 of the Wisconsin statutes are:

Jeffrey L. Filter
Post Office Box 4016
Reedsburg, WI 53959

Elmer and Filter, S.C.
Post Office Box 4016
Reedsburg, WI 53959

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. Jeffrey L. Filter (Date of Birth is April 22, 1960), Post Office Box 4016, Reedsburg WI 53959, received his license to practice as a Certified Public Accountant in the state of Wisconsin on July 9, 1985. His license number is 1-9466.
2. Mr. Filter's license to practice as Certified Public Accountant in the state of Wisconsin expired on January 1, 1996, and it was not renewed by Mr. Filter until May 5, 2005. The license is current through December 31, 2007.
3. From January 1, 1996, until May 4, 2005, Mr. Filter held himself out as a Certified Public Accountant in the state of Wisconsin. During the same time period, Mr. Filter advertised himself as a Certified Public Accountant in the state of Wisconsin.
4. Elmer & Filter, S.C., Post Office Box 416, Reedsburg, WI 53959, is licensed as an accounting firm in the state of Wisconsin. The accounting firm license was first granted on January 2, 1992, and is current through December 31, 2007, license number 3-684. There has been no gap of licensure in the state of Wisconsin for Elmer and Filter, S.C.

5. Ronald Elmer has not been licensed as a Certified Public Accountant in the state of Wisconsin since January 1, 1996, and is not longer associated with or an owner of Elmer and Filter, S.C. Jeffrey L. Filter has been the sole owner of Elmer and Filter, S.C. for some time. Mr. Filter informed the Department in April 2005 that Mr. Elmer's name has been removed from all aspects of the firm. As of November of 2005, Mr. Filter made an application to change the name and status of Elmer & Filter, S.C., with the Department.

6. Elmer & Filter, S.C., have advertised the firm as containing Certified Public Accountants at times from 1996 through the spring of 2005.

7. In resolution of this matter, Jeffrey L. Filter and Elmer & Filter, S.C., consents to the entry of the following Conclusions of Law and Order.

CONCLUSIONS OF LAW

1. The Wisconsin Accounting Examining Board has jurisdiction to act in this matter pursuant to Wis. Stat. sec. 442.12
2. The Wisconsin Accounting Examining Board is authorized to enter into the attached stipulation pursuant to Wis. Stat. sec. 442.12.
3. By conduct referred to in the above Findings of Fact, Jeffrey L. Filter and Elmer and Filter, S.C., have violated:
 1. Wis. Stat. § 442.03 No person may lawfully practice in this state as a certified public accountant either in the person's name, or as an employee, or under an assumed name, or as an officer, member or employe of a firm, or as an officer or employe of a corporation, unless the person has been granted by the examining board a certificate as a certified public accountant, and unless the person, firm or corporation, jointly and severally, has complied with all of the provisions of this chapter, including licensure.
 2. Wis. Admin. § 1.405(1)(a) No person licensed to practice as a certified public accountant... under a firm name which is misleading as to the type of organization. However... a partner or shareholder surviving the death or withdrawal of all other partners or shareholders may continue to practice under the partnership or corporation name for up to 2 years after becoming the sole practitioner or shareholder.

ORDER

NOW, THEREFORE, **IT IS HEREBY ORDERED** that Jeffrey L. Filter's certified public accountant certificate and license to practice as a Certified Public Accountant in the state of Wisconsin (license number 1-9466) is REPRIMANDED.

IT IS FURTHER ORDERED that Jeffrey L. Filter pay the full costs on this investigation in the amount of **SIX HUNDRED SEVENTY-FIVE DOLLARS (\$675.00)**. 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

IT IS FURTHER ORDERED that in the event that Jeffrey L. Filter fails to timely submit any payment of the costs as set forth above, the certified public accountant certificate and license to practice as a Certified Public Accountant in the state of Wisconsin (license number 1-9466) **SHALL BE SUSPENDED**, without further notice or hearing, until Jeffrey L. Filter has complied with the terms of this Order.

This Order shall become effective upon the date of its signing.

ACCOUNTING EXAMINING BOARD

By: Thomas J. Kilkenny
A member of the Board

5/4/06
Date

STATE OF WISCONSIN
BEFORE THE ACCOUNTING EXAMINING BOARD

IN THE MATTER OF :
DISCIPLINARY PROCEEDINGS AGAINST :

JEFFREY L. FILTER and, :
ELMER AND FILTER, S.C., :
RESPONDENTS. :

STIPULATION

LS# _____

Division of Enforcement Case File Number 05 ACC 001

It is hereby stipulated between Jeffrey L. Filter, Respondent, personally on his own behalf; and on behalf of Elmer and Filter, S.C., Respondent; and Mark A. Herman, Attorney for the Department of Regulation and Licensing, Division of Enforcement, as follows:

1. This Stipulation is entered into as a result of a pending investigation by the Division of Enforcement (Case No. 05 ACC 001). Respondents consent to the resolution of this investigation by stipulation and without the issuance of a formal complaint.

2. Respondents understand that by the signing of this Stipulation they voluntarily and knowingly waives their rights, including: the right to a hearing on the allegations against them, 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; the right to call witnesses on their behalf and to compel their attendance by subpoena; the right to testify themselves; 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 them under the United States Constitution, the Wisconsin Constitution, the Wisconsin Statutes and the Wisconsin Administrative Code.

3. Respondents are aware of their right to seek legal representation and have been provided an opportunity to obtain legal advice prior to signing this stipulation.

4. Respondents agree to the adoption of the attached Final Decision and Order by the Accounting Examining 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. Respondents waive all rights to any appeal of the attached 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 any member of the Accounting Examining Board ever assigned as an advisor in this investigation may appear before the Board in open or closed session, without the presence of the Respondents or his/her 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. Additionally, any such Board advisor may vote on whether the Board should accept this Stipulation and issue the attached Final Decision and Order.

7. Respondents are 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 policy.

8. The Division of Enforcement joins Jeffrey L. Filter and Elmer and Filter, S.C., in recommending the Board adopt this Stipulation and issue the attached Final Decision and Order.

Jeffrey L. Filter
On his own behalf and on behalf of Elmer
and Filter, S.C.
Post Office Box 4016
Reedsburg, WI 53959

Date

Mark A. Herman, Attorney
Division of Enforcement
Post Office Box 8935
Madison, WI 53708-8935

Date