WISCONSIN DEPARTMENT OF REGULATION & LICENSING



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IN THE MATTER OF THE DISCIPLINARY PROCEEDINGS AGAINST

FINAL DECISION AND ORDER LS0803195ACC

TERRY A. GAOUETTE, RESPONDENT.

Division of Enforcement Case No. 07 ACC 015

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

Terry A. Gaouette 8821 Greenmeadow Lane Greendale, Wisconsin 53129

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. Terry A. Gaouette (Date of Birth: September 28, 1955) holds a certificate as a certified public accountant in the state of Wisconsin. The corresponding license (license number 1-14695) to practice as a certified public accountant in the state of Wisconsin was first granted on June 7, 1996, and is current until December 14, 2007.
- 2. Mr. Gaouette's latest address on file with the Department of Regulation and Licensing (Department) is 8821 Greenmeadow Lane, Greendale, Wisconsin 53129.
- 3. On or about November 30, 2007, Mr. Gaouette pled guilty to and was convicted in Milwaukee County Circuit Court of one count of certifying a false or fraudulent report, contrary to Wis. Stat. sec. 442.11(11). The Court has ordered that Mr. Gaouette surrender his license to practice as a certified public accountant in the state of Wisconsin.
- 4. Per Wis. Stat. sec. 442.12(2), the board may, "Revoke... any certificate or license... if it finds that the holder has violated this chapter..."
 - 5. Mr. Gaouette has previously submitted all indicia of licensure to the Department Monitor.

CONCLUSIONS OF LAW

- 1. The Wisconsin Accounting Examining Board has jurisdiction over this matter, pursuant to sec. Wis. Stat. sec. 442.12.
- 2. The Wisconsin Accounting Examining Board is authorized to enter into the attached stipulation, pursuant to Wis. Stat. sec. 227.44(5).
- 3. Mr. Gaouette's conviction of one violation of Wis. Stat. sec. 442.11(11) subjects him to discipline under Wis. Stat. sec. 442.12(2).

ORDER

- 1. NOW, THEREFORE, IT IS HEREBY ORDERED that the voluntary surrender of the license and certificate to practice of Terry A Gaouette, (license #1-14695) to practice as a Certified Public Accountant in the State of Wisconsin, be and hereby is accepted.
- 2. Mr. Gaouette may not reapply for a license or certificate for a period of two years from the date of his conviction. Should Mr. Gaouette 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.
 - 3. This Order shall be effective on the date on which it is signed.

ACCOUN	ITING	EXAN	/ININ	G BO	ARD

By:	Thomas J. Kilkenney	3/19/08
,	A Member of the Board	

STATE OF WISCONSIN BEFORE THE ACCOUNTING EXAMINING BOARD

IN THE MATTER OF THE DISCIPLINARY PROCEEDINGS AGAINST	:			
		STIPULATION		
TERRY A. GAOUETTE, RESPONDENT.	:	LS#08	ACC	

Division of Enforcement Case No. 07 ACC 015

It is hereby stipulated between Terry Gaouette, Dean A. Strang, as attorney for Mr. Gaouette, and Mark A. Herman, attorney 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. Gaouette's license and certificate to practice as a certified public accountant by the Division of Enforcement (07 ACC 015). Mr. Gaouette consents to the resolution of this investigation by stipulation and without the issuance of a formal complaint.
- 2. Mr. Gaouette 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. Gaouette 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. Gaouette 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. Gaouette 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 any member of the Board ever assigned as an advisor in this investigation may appear before the Board in open or closed session, without the presence of Mr. Gaouette or his 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 advisor may vote on whether the Board should accept this Stipulation and issue the attached Final Decision and Order.
- 7. Mr. Gaouette 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 Terry A. Gaouette in recommending the Accounting Examining Board adopt this Stipulation and issue the attached Final Decision and Order.

Terry A. Gaouette	Date	
Respondent		
8821 Greenmeadow Lane		
Greendale, Wisconsin 53129		

License Number 1-14695		
Dean A. Strang	Date	
Attorney for Mr. Gaouette		
Hurley, Burish & Stanton, S.C.		
33 East Main Street		
Suite 400		

Mark A. Herman

Attorney
Division of Enforcement
Post Office Box 8935
Madison, WI 53708-8935

Madison, Wisconsin 53703

Date