

# WISCONSIN DEPARTMENT OF REGULATION & LICENSING



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**STATE OF WISCONSIN  
BEFORE THE ACCOUNTING EXAMINING BOARD**

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**IN RE DISCIPLINARY PROCEEDINGS  
AGAINST**

**MICHAEL D. RYAN,**

**RESPONDENT.**

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**FINAL DECISION AND ORDER**

**LS09031810ACC**

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Division of Enforcement Case No. 08 ACC 009

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

Michael D. Ryan  
7206 Longmeadow Road  
Madison, WI 53717

Accounting Examining Board  
P.O. Box 8935  
Madison, WI 53708-8935

Department of Regulation and Licensing  
Division of Enforcement  
P.O. Box 8935  
Madison, WI 53708 8935

**PROCEDURAL HISTORY**

The parties in this matter agree to the terms and conditions of the attached Stipulation as the final decision of the matter, subject to the approval of the Accounting Examining Board. The Board has reviewed the Stipulation agreement annexed to this Final Decision and Order, and considers it acceptable. Accordingly, the Board adopts the attached Stipulation and makes the following:

**FINDINGS OF FACT**

1. Respondent Michael D. Ryan ("Ryan"), whose last known address of record with the Department of Regulation and Licensing ("Department") is 7206 Longmeadow Road, Madison, WI 53717, and whose date of birth is December 23, 1949, is licensed as a certified public accountant (#1-6446). The license was first granted on March 28, 1980, and expired on December 15, 2007. Currently, Mr. Ryan is retired.

2. On May 22, 2008, the Board opened an investigation based upon information provided to the Board by the American Institute of Certified Public Accountants ("AICPA").

3. The AICPA concluded that Mr. Ryan failed to comply with the CPA's Codes of Professional Conduct, Rules 201, 202, and 203 which included therein failures to comply with Generally Accepted Accounting Procedures and other standards, which constitute violations of standards enforced by the Board. Mr. Ryan was admonished by the AICPA, and agreed to complete sixty-seven hours of remedial education between January 11, 2008 and July 11, 2009.

**CONCLUSIONS OF LAW**

1. The Wisconsin Accounting Examining Board has jurisdiction to act in these matters pursuant to Wis. Stat. § 442.01.

2. The Wisconsin Accounting Examining Board has authority to enter into this stipulated resolution of this matter pursuant to Wis. Stat. § 227.44 (5).

**ORDER**

NOW, THEREFORE, IT IS HEREBY ORDERED that:

1. The license and certification as a certified public accountant (#1-6446) shall be and hereby are REPRIMANDED.

IT IS FURTHER ORDERED THAT:

2. In the event that **Michael D. Ryan** seeks to renew his license and certification as a certified public accountant then the costs of this investigation in the amount of THREE HUNDRED AND FIFTY DOLLARS (\$350.00) shall be immediately due and owing.

3. Payment of costs and other payments required by this Order shall be mailed, delivered or otherwise transmitted

Department Monitor  
Division of Enforcement  
Department of Regulation and Licensing  
P.O. Box 8935, Madison, WI 53708-8935  
Telephone (608) 261-7904, Fax (608) 266-2264

4. Case number 08 ACC 009 is hereby closed.

5. This Order is effective on the date of its signing.

ACCOUNTING EXAMINING BOARD

By: Thomas J. Kilkenney  
A Member of the Board

3/18/09  
Date

STATE OF WISCONSIN  
BEFORE THE ACCOUNTING EXAMINING BOARD

IN RE DISCIPLINARY PROCEEDINGS	:	
AGAINST	:	
	:	STIPULATION
MICHAEL D. RYAN,	:	
	:	LS _____
	:	
RESPONDENT.	:	

Division of Enforcement Case No. 08 ACC 009

It is hereby stipulated and agreed, by and between Michael D. Ryan, Respondent; and Mark A. Herman, attorney for Complainant, State of Wisconsin, Department of Regulation and Licensing, Division of Enforcement, as follows:

1. This Stipulation resolves a pending investigation against Respondent’s licensure by the Division of Enforcement (08 ACC 009). Respondent consents to the resolution of this investigation by stipulation and without the issuance of a formal complaint.
2. Respondent understands that by signing 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 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, the Wisconsin Administrative Code, and any other provisions of state or federal law. Mr. Ryan denies the allegations contained in the attached Order but admits that there is evidence from which the Accounting Examining Board (Board) can make the findings of fact and reach the conclusions of law contained therein.
3. Respondent has been provided with the opportunity to obtain legal counsel prior to signing this Stipulation.
4. Respondent agrees to the adoption of the attached Final Decision and Order by the 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 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 then 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, without the presence of Respondent or his attorney, for purposes of speaking in support of this agreement and answering questions that any person 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. Respondent 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 Respondent in recommending the Board adopt this Stipulation and issue the attached Final Decision and Order.

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**MICHAEL D. RYAN**

Respondent

7206 Longmeadow Road  
Madison, WI 53717

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Date

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**MARK A. HERMAN**

Attorney, Division of Enforcement  
1400 East Washington Avenue  
Madison, WI 53708-8935

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Date