

# WISCONSIN DEPARTMENT OF REGULATION & LICENSING



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STATE OF WISCONSIN  
BEFORE THE ACCOUNTING EXAMINING BOARD

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IN THE MATTER OF THE	:	
DISCIPLINARY PROCEEDINGS AGAINST	:	FINAL DECISION AND ORDER
	:	
TERRY L. TAYLOR,	:	
RESPONDENT.	:	LS0909241ACC

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Division of Enforcement Case File # 09 ACC 009

The parties to this action for the purpose of Wis. Stat. § 227.53 are:

Terry L. Taylor  
4474 N. 21<sup>st</sup> Street  
Milwaukee, WI 53209

Wisconsin Accounting Examining Board  
P.O. Box 8935  
Madison, WI 53707-8935

Wisconsin 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 disposition of this matter, subject to the approval of the Wisconsin Accounting Examining (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. Respondent Terry L. Taylor was licensed in the state of Wisconsin as a Certified Public Accountant, license # 1-17958. This license was first granted to Ms. Taylor on 12/01/2000 and it expired on 12/15/2007.

2. The most recent address on file with the Wisconsin Department of Regulation and Licensing (Department) for Ms. Taylor is 4474 N. 21<sup>st</sup> Street, Milwaukee, 53209.

3. In January 2009, Ms. Taylor submitted Form #2704 to the Department. Form #2704 is the form used to report criminal convictions to the Department. Ms. Taylor's report and the Department's investigation revealed the following conviction for Ms. Taylor:

Theft-False Representation > \$10,000 – Felony G – Convicted on or about November 1, 2006

4. Ms. Taylor did not inform the Department of the above conviction within 48 hours of the judgment of conviction.

5. In resolution of this matter, Respondent Terry L. Taylor 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. § 442.12, and is authorized to enter into the attached Stipulation pursuant to Wis. Stat. § 227.44(5).

2. In having been convicted of the crime described in paragraph 3 of the Findings of Facts, the circumstances of which substantially relate to the practice of a certified public accountant, Respondent Terry L. Taylor is subject to discipline under Wis. Admin. Code §§ Accy 1.401(2)(e) and Accy 1.401(2)(e)1.

3. Ms. Taylor's conviction described in paragraph 3 of the Findings of Facts shows a failure to act with integrity and trustworthiness with the property of others. Therefore, Ms. Taylor is subject to discipline pursuant to Wis. Admin Code § Accy 1.401(2)(e)4.

4. By the conduct described in paragraph 4 of the Findings of Facts, Respondent Terry L. Taylor has violated Wis. Admin. Code § RL 4.09(2) by failing to report the conviction to the department within 48 hours after the entry of the judgment of conviction. As a result, Ms. Taylor is subject to discipline pursuant to Wis. Stat. § 442.12(1)(b).

### ORDER

NOW, THEREFORE, IT IS HEREBY ORDERED that:

1. The VOLUNTARY SURRENDER of the license of Terry L. Taylor (# 1-17958) to practice as a certified public accountant in the state of Wisconsin is hereby accepted.

IT IS FURTHER ORDERED that:

2. Ms. Taylor shall not seek to renew, or request reinstatement or re-apply for licensure to practice as a certified public accountant in the State of Wisconsin for a minimum of three (3) years from the date of this Order.

3. In the event that Ms. Taylor seeks to renew or reinstate her license to practice as a certified public accountant in the State of Wisconsin, she shall submit a new application for licensure and meet all then-existing requirements for licensure.

4. In the event that Ms. Taylor seeks to renew or reinstate her license to practice as a certified public accountant in the State of Wisconsin, the Wisconsin Accounting Examining Board may determine whether and under what terms and conditions such request may be granted.

5. Ms. Taylor shall not practice as a certified public accountant or attempt to practice as one in the State of Wisconsin without being licensed in Wisconsin.

IT IS FURTHER ORDERED THAT:

6. Respondent Terry L. Taylor shall, within 90 days of the date of this order, pay COSTS in this matter in the amount of SEVENTY DOLLARS (\$70.00). Payment shall be made payable to the Wisconsin Department of Regulation and Licensing, and mailed to:

Department Monitor  
Division of Enforcement  
Department of Regulation and Licensing  
P.O. Box 8935, Madison, WI 53708-8935  
Telephone (608) 267-3817, Fax (608) 266-2264

7. Violation of any of the terms of this Order may be construed as conduct imperiling public health, safety and welfare and may result in a summary suspension of Respondent's license. The Board in its discretion may, in the alternative, impose additional conditions and limitations or other additional discipline for a violation of any of the terms of this Order.

IT IS FURTHER ORDERED that:

8. File 09 ACC 009 be, and hereby is, closed.
9. This Order is effective on the date of its signing.

Dated this 24<sup>th</sup> day of September, 2009.

WISCONSIN ACCOUNTING EXAMINING BOARD

By: Thomas J. Kilkenney