

## WISCONSIN DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES



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STATE OF WISCONSIN  
BEFORE THE ACCOUNTING EXAMINING BOARD

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IN THE MATTER OF DISCIPLINARY  
PROCEEDINGS AGAINST

ROBERT LINK,  
RESPONDENT.

:  
:  
:  
: FINAL DECISION AND ORDER  
:  
: ORDER 0002173  
:

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Division of Enforcement Case No. 11 ACC 013

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

Robert Link  
1332 Stone Ridge Rd., Apt. 33  
Waupaca, WI 54981

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

Division of Enforcement  
Department of Safety and Professional Services  
P.O. Box 8935  
Madison, WI 53708-8935

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 Accounting Examining Board (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, Conclusions of Law and Order.

FINDINGS OF FACT

1. Respondent Robert Link (dob 02/06/1954) is licensed in the State of Wisconsin as a certified public accountant, having license number 1-12081, first issued on 12/15/1989 and current through 12/14/2013. Respondent's license was expired from 01/08/2002 until 02/12/2002, from 1/11/2006 to 06/05/2006, from 12/15/2007 to 02/14/2008, from 12/15/2009 to 03/01/2011 and from 12/15/2011 until 02/06/2012. Respondent's most recent address on file with the Wisconsin Department of Safety and Professional Services (Department) is 1332 Stone Ridge Rd., Apt. 33, Waupaca, WI 54981.

2. On March 10, 2005, Respondent Link was convicted of Income Tax Evasion, a felony, in the United States District Court, Eastern District of Wisconsin, Case Number 04-CR-276, for intentionally understating his business income to avoid taxes.

3. Respondent Link never reported this conviction to the Department.

#### 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. By the conduct described in the Findings of Fact, Respondent Robert Link violated Wis. Admin. Code §§ Accy 1.401(1) and (2)(e) by committing an act discreditable to the profession of accounting by engaging in income tax evasion and being convicted of said crime.

3. By the conduct described in the Findings of Fact, Respondent Robert Link violated Wis. Admin. Code §§ Accy 1.401(2)(f) and § RL (now SPS) 4.09(2) by failing to report convictions to the Department.

4. As a result of the above violations, Respondent Robert Link is subject to discipline pursuant to Wis. Stat. § 442.12(1)(b).

#### ORDER

1. The attached Stipulation is accepted.

2. The VOLUNTARY SURRENDER of the certified public accountant license of Respondent Robert Link (no. 1-12081) is hereby ACCEPTED.

3. Respondent shall not seek to reinstate or apply for any accounting license with the State of Wisconsin for at least 5 years from the date of this Order.

4. If Respondent ever seeks to renew or reinstate his license or applies for any other credential regulated by the Department, then he shall pay the costs of investigating and prosecuting this matter, in the amount of \$550, before any such application may be considered. Payment of the costs shall be made payable to the Wisconsin Department of Safety and Professional Services and sent to:

Department Monitor  
Division of Enforcement  
Department of Safety and Professional Services  
P.O. Box 8935, Madison, WI 53708-8935  
Telephone (608) 267-3817; Fax (608) 266-2264  
[DSPSMonitoring@wisconsin.gov](mailto:DSPSMonitoring@wisconsin.gov)

5. Should Respondent seek to renew or reinstate his accounting license, the Wisconsin Accounting Examining Board may in its sole discretion determine whether, and under what circumstances, a license may be issued.

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

WISCONSIN ACCOUNTING EXAMINING BOARD

by: 15/ Karla Blair /MH  
A Member of the Board

11/30/2012  
Date