## WISCONSIN DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES



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## STATE OF WISCONSIN BEFORE THE ACCOUNTING EXAMINING BOARD

IN THE MATTER OF DISCIPLINARY

PROCEEDINGS AGAINST

FINAL DECISION AND ORDER

ERIC L. COLLINS, RESPONDENT. ORDER 0002488

Division of Legal Services and Compliance Case No. 12 ACC 024

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

Eric L. Collins 1112 7<sup>th</sup> St. New Glarus, WI 53574

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

Division of Legal Services and Compliance 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 Wisconsin 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 Eric L. Collins (dob November 1, 1972) is licensed in the State of Wisconsin as a Certified Public Accountant, having license number 17067-1, first issued on March 19, 1999, and current through December 14, 2013. Respondent's most recent address on file with the Wisconsin Department of Safety and Professional Services (Department) is 1112 7<sup>th</sup> Street, New Glarus, Wisconsin 53574.
- 2. Respondent failed to pay Client A's federal tax deposits and complete all necessary tax forms in 2012.
  - 3. Respondent failed to provide Client A with her records after she requested them.

- 4. Respondent failed to respond to emails and voicemail messages from Client A.
- 5. In resolution of this matter, Respondent 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. By the conduct described in the Findings of Fact, Respondent violated Wis. Admin. Code § Accy 1.201(1)(b) by failing to exercise due professional care in the performance of an engagement.
- 3. By the conduct described in the Findings of Fact, Respondent engaged in an act discreditable to the profession pursuant to Wis. Admin. Code § Accy 1.401(2)(a) by failing to return a client's records after a demand was made.
- 4. As a result of the above violations, Respondent Collins is subject to discipline pursuant to Wis. Stat. § 442.12(1)(b).

#### ORDER

- 1. The attached Stipulation is accepted.
- 2. Respondent Eric L. Collins is REPRIMANDED.
- 3. Within 90 days from the date of this Order, Respondent shall pay COSTS of this matter in the amount of \$485.00.
- 4. Payment of costs shall be made payable to the Wisconsin Department of Safety and Professional Services and sent to the Department Monitor at the address below:

# Department Monitor Division of Legal Services and Compliance 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

5. 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. In the event Respondent fails to timely submit payment of the costs as ordered, Respondent's license (no.17067-1) may, in the discretion of the Board or its designee, be

SUSPENDED, without further notice or hearing, until Respondent has complied with payment of the costs.

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

WISCONSIN ACCOUNTING EXAMINING BOARD

by:  $\frac{6/20/2003}{\text{A Member of the Board}}$