

## 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	:	
	:	FINAL DECISION AND ORDER
AIMEE MORGAN,	:	
RESPONDENT.	:	ORDER 0002579

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Division of Legal Services and Compliance<sup>1</sup> Case No. 12 ACC 017

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

Aimee Morgan  
222 South 3rd St., #1007  
Milwaukee, WI 53204

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 Aimee Morgan (dob September 9, 1970) is licensed in the State of Wisconsin as a Certified Public Accountant, having license number 18813-1, first issued on March 22, 2002, and current through December 14, 2013. Respondent's most recent address on file with the Wisconsin Department of Safety and Professional Services (Department) is 222 South 3rd Street, #1007, Milwaukee, Wisconsin 53204.

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<sup>1</sup> The Division of Legal Services and Compliance was formerly known as the Division of Enforcement.

2. On September 30, 2010, Respondent was convicted of Operating While Under the Influence (2<sup>nd</sup>) in violation of Wis. Stat. § 346.63(1)(a) and a charge of Hit and Run in violation of Wis. Stat. § 346.67(1)(a) was dismissed but read in to the record. Respondent did not report this conviction to the Board until August 8, 2012.

3. On August 1, 2012, Respondent was convicted of three misdemeanor counts of Theft – Business Setting less than or equal to \$2500. Respondent pled guilty to embezzling from the Milwaukee Hurling Club by having transferred approximately \$30,000 without the owner's consent, contrary to the defendant's authority, and with the intent to convert said property to her own use between March 23, 2010, and September 5, 2011.

4. Respondent served as the finance officer and a board director for the Milwaukee Hurling Club at all times relevant to this matter.

5. Respondent was a licensed certified public accountant at all times relevant to this matter.

6. 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 Aimee Morgan violated Wis. Admin. Code § Accy 1.401(1) by committing an act discreditable to the profession.

3. By the conduct described in the Findings of Fact, Respondent violated Wis. Admin. Code § 1.401(2)(f) by failing to notify the board in writing within 60 days after being convicted of a crime.

4. By the conduct described in the Findings of Fact, Respondent committed an act discreditable to the profession pursuant to Wis. Admin. Code § 1.401(2)(e) by being convicted of a crime the circumstances of which substantially relate to the practice of accounting.

5. As a result of the above violations, Respondent is subject to discipline pursuant to Wis. Stat. § 442.12(1)(b) and (e).

#### ORDER

1. The attached Stipulation is accepted.

2. The VOLUNTARY SURRENDER of Respondent Aimee Morgan's Certified Public Accountant license (no. 18813-1) is hereby ACCEPTED.

3. Respondent Morgan shall not reapply for licensure for a period of five (5) years following the date of this Order.

4. In the event Respondent Morgan seeks to reapply for licensure, she shall submit an initial application for licensure and meet all then-existing requirements for initial licensure or certification. Reciprocity will not be allowed as part of the determination for the licensure. The Board may determine whether and under what terms and conditions such licensure may be granted.

5. In the event Respondent Morgan seeks to reapply for licensure, Respondent shall first pay COSTS of this matter in the amount of \$650.00. Payment of costs (made payable to the Wisconsin Department of Safety and Professional Services) shall be sent by Respondent 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  
DPSMonitoring@wisconsin.gov

6. 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 revocation of Respondent's right to reapply for licensure. The Board in its discretion may in the alternative impose additional conditions and limitations or other additional discipline for a violation of any terms of this Order.

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

WISCONSIN ACCOUNTING EXAMINING BOARD

by:



A Member of the Board

9/5/2013

Date