

## 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

MARK J. CASH,  
RESPONDENT.

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:  
: FINAL DECISION AND ORDER  
:  
: ORDER 0002999

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Division of Legal Services and Compliance Case No. 12 ACC 026

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

Mark J. Cash  
14 Pin Oak Trl.  
Madison, WI 53717

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 Mark J. Cash (dob November 17, 1967) is licensed in the State of Wisconsin as a Certified Public Accountant, having license number 16489-1, first issued on March 20, 1998 and current through December 14, 2013. Respondent's license is currently suspended. Respondent's most recent address on file with the Wisconsin Department of Safety and Professional Services (Department) is 14 Pin Oak Trail, Madison, Wisconsin 53717.

2. On April 24, 2012, Respondent was disciplined by the Board for failing to exercise due professional care in the performance of an engagement and for committing an act discreditable to the profession by failing to accurately make deposits and by making unauthorized withdrawals totaling more than \$20,000. These violations stemmed from incidents

that occurred while Respondent was working for Regent Market Co-op. Respondent's certified public accountant license was suspended for a minimum of two years and no more than five years.

3. On October 5, 2012, Respondent was convicted of the following: Two Class G Felony counts of Theft-Business Setting over \$10,000; One Class H Felony Theft-Business Setting Over \$10,000; and One Class H Felony Theft-Business Setting (>\$5,000 - \$10,000). Among other conditions, Respondent was sentenced to five months in the Dane County Jail, ordered to pay \$65,000 in restitution, and Respondent was ordered to not work in a position where he would handle or transfer money belonging to another person or company.

4. In addition, the following charges were dismissed but read in: Two Class G Felony counts of Theft-Business Setting over \$10,000; One Class I Felony Theft-Business Setting (\$2,500 - \$5,000); Two Class H Felony counts of Theft-Business Setting (>\$5,000 - \$10,000); and Three Class A Misdemeanor counts of Theft-Business Setting (<=\$2,500).

5. The October 5, 2012 convictions, and charges that were dismissed but read in, were committed by Respondent from September 25, 2009 to May 14, 2010, while Respondent was employed by Fleming Development, Inc. as a certified public accountant.

6. The police investigation revealed that Respondent had been fired by another company (Company A) in 2008 for embezzling at least \$10,000. Respondent utilized \$10,000 of the illicit proceeds he unlawfully obtained from Fleming Development, Inc. to pay back \$10,000 he embezzled from Company A.

7. The police investigation also uncovered that Respondent utilized \$11,000 of the illicit proceeds he unlawfully obtained from Fleming Development, Inc. to pay back \$11,000 he wrongfully appropriated from Regent Market Co-op.

8. Respondent failed to notify the Board of the convictions within 60 days after being convicted.

9. 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(1), 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 violated Wis. Admin. Code § ACCY 1.401(1) by committing acts discreditable to the profession.

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

5. By the conduct described in the Findings of Fact, Respondent violated Wis. Admin. Code § ACCY 1.04(2)(f) by failing to notify the Board of convictions within 60 days after being convicted.

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

### ORDER

1. The attached Stipulation is accepted.

2. The Certified Public Accountant license of Respondent Mark J. Cash (license number 16489-1) is hereby REVOKED.

3. Respondent shall not seek to reinstate or reapply for a certified public accountant license with the State of Wisconsin for at least 5 years from the date of this Order.

4. In the event that Respondent seeks to reinstate or reapply for a certified public accountant license, he shall submit a new application and meet all requirements for licensure then existing at the time of his request.

5. Should Respondent seek to reinstate or reapply for a certified public accountant license, the Board may, in its sole discretion, determine whether, and under what circumstances, a license may be issued.

6. If Respondent ever seeks to reinstate or reapply for certified public accountant license or applies for any other credential regulated by this Department, then he shall pay the costs of investigating and prosecuting this matter, in the amount of \$650.00, before any such application may be considered. Payment of costs shall be made payable to the Wisconsin Department of Safety and Professional Services and 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  
DSPSMonitoring@wisconsin.gov

7. Violation of any of the terms of this Order may be construed as conduct imperiling public health, safety and welfare.

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

WISCONSIN ACCOUNTING EXAMINING BOARD

by: John Scheid  
A Member of the Board

2/7/14  
Date

STATE OF WISCONSIN  
BEFORE THE ACCOUNTING EXAMINING BOARD

IN THE MATTER OF DISCIPLINARY  
PROCEEDINGS AGAINST

MARK J. CASH,  
RESPONDENT.

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STIPULATION  
ORDER 0002999

Division of Legal Services and Compliance Case No. 12 ACC 026

Respondent Mark J. Cash and the Division of Legal Services and Compliance, Department of Safety and Professional Services stipulate as follows:


1. This Stipulation is entered into as a result of a pending investigation by the Division of Legal Services and Compliance. Respondent consents to the resolution of this investigation by Stipulation.
2. Respondent understands that by signing this Stipulation, Respondent voluntarily and knowingly waives the following rights:
  - the right to a hearing on the allegations against Respondent, at which time the State has the burden of proving those allegations by a preponderance of the evidence;
  - the right to confront and cross-examine the witnesses against Respondent;
  - the right to call witnesses on Respondent's behalf and to compel their attendance by subpoena;
  - the right to testify on Respondent's own behalf;
  - 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 Respondent under the United States Constitution, the Wisconsin Constitution, the Wisconsin Statutes, the Wisconsin Administrative Code, and other provisions of state or federal law.
3. Respondent is aware of Respondent's right to seek legal representation and has been provided an opportunity to obtain legal counsel before signing this Stipulation.
4. Respondent agrees to the adoption of the attached Final Decision and Order by the Wisconsin Accounting Examining Board (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. Respondent waives 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 Legal Services and Compliance for further proceedings. In the event that the 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 Legal Services and Compliance and any member of the Board ever assigned as an advisor in this investigation may appear before the Board in open or closed session, without the presence of Respondent, for purposes of speaking in support of this agreement and answering questions that any member of the Board may have in connection with deliberations on the Stipulation. Additionally, any such 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 Legal Services and Compliance joins Respondent in recommending the Board adopt this Stipulation and issue the attached Final Decision and Order.

  
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Mark J. Cash, Respondent  
14 Pin Oak Trail  
Madison, WI 53717  
License no. 16489-1

  
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Date

  
\_\_\_\_\_  
Aloysius Rohmeyer, Attorney  
Division of Legal Services and Compliance  
P.O. Box 8935  
Madison, WI 53708-8935

  
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Date