

## 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

JENNIFER M. BRAWNER,  
RESPONDENT.

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FINAL DECISION AND ORDER

**0003446**

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Division of Legal Services and Compliance Case No. 13 ACC 016

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

Jennifer M. Brawner  
532 E. Montclair St., Apt. 2A  
Springfield, MO 65807

Wisconsin Accounting Examining Board  
P.O. Box 8366  
Madison, WI 53708-8366

Division of Legal Services and Compliance  
Department of Safety and Professional Services  
P.O. Box 7190  
Madison, WI 53707-7190

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 Jennifer M. Brawner (dob July 20, 1971) is licensed in the State of Wisconsin as a certified public accountant, having license number 19599-1, first issued on July 11, 2003 and current through December 14, 2013. Jennifer M. Brawner's most recent address on file with the Wisconsin Department of Safety and Professional Services (Department) is 532 E. Montclair St., Apt. 2A, Springfield, MO 65807.

2. On October 30, 2013, Respondent was convicted of three (3) counts of Theft-Business Setting <=\$2500, Misdemeanor A.

3. Respondent committed the theft in the course of her employment at Uni Pump in Menomonee Falls, WI, where she was responsible for all of the company's financial transactions. She wrote checks to herself out of petty cash, overpaid herself on her paycheck, wrote manual checks to herself and used other employees' pin numbers to charge gas for her personal vehicle.

4. 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, Jennifer M. Brawner committed an act discreditable to the profession in violation of Wis. Admin. Code § Accy 1.401(1) by being convicted of a misdemeanor the circumstances of which substantially relate to the practice of accounting, an act discreditable to the profession.

3. As a result of the above violations, Jennifer M. Brawner 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 right to renew the certified public accountant license of Respondent Jennifer M. Brawner (number 19599-1) is hereby ACCEPTED.

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

4. Should Respondent re-apply for licensure:

a. Respondent shall pay COSTS of this matter in the amount of \$255.00, before any such application may be considered.

b. Respondent shall submit a new application for licensure and meet all requirements for licensure or certification existing at the time of the application.

c. The Board may determine whether and under what terms and conditions such licensure may be granted.

5. Violation of any 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 re-apply for a license. In its discretion the Department may, in the alternative, impose additional

conditions and limitations or other additional discipline for a violation of any of the terms of this Order.

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

WISCONSIN ACCOUNTING EXAMINING BOARD

by: John Scheid  
A Member of the Board

9/29/14  
Date

STATE OF WISCONSIN  
BEFORE THE ACCOUNTING EXAMINING BOARD

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IN THE MATTER OF DISCIPLINARY  
PROCEEDINGS AGAINST

JENNIFER M. BRAWNER,  
RESPONDENT.

STIPULATION

0003446

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Division of Legal Services and Compliance Case No. 13 ACC 016

Respondent Jennifer M. Brawner 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.

Jennifer M. Brawner  
Jennifer M. Brawner, Respondent  
532 E. Montclair St., Apt. 2A  
Springfield, MO 65807  
License no. 19599-1

6-9-14  
Date

Andrea Brauer  
Andrea E. Brauer, Attorney  
Division of Legal Services and Compliance  
P.O. Box 7190  
Madison, WI 53707-7190

6/16/14  
Date