# 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

JAMES F. PIRC,

RESPONDENT.

0004337

Division of Legal Services and Compliance Case No. 14 ACC 002

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

James F. Pirc N83W14231 Menomonee Ave. Menomonee Falls, WI 53051

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 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 James F. Pirc (dob 08/18/1966) is licensed in the State of Wisconsin as a Certified Public Accountant, having credential number 13067-1, first issued on October 31, 1991 and current through December 14, 2015. James F. Pirc's most recent address on file with the Wisconsin Department of Safety and Professional Services (Department) is N83W14231 Menomonee Avenue, Menomonee Falls, Wisconsin 53051.
- 2. On January 22, 2013, Respondent was convicted of two counts of felony Capturing an Image of Nudity in Milwaukee County Circuit Court (Case No. 2012CF004808).

- 3. The Criminal Complaint in Case No. 2012CF004808 indicates that Respondent took videos of women using the bathroom in his office building by holding a camera pen under the door. None of the women referenced in the Criminal Complaint were clients of Respondent or of his employer.
- 4. Respondent reported the Judgment of Conviction to the Department on January 24, 2013.
  - 5. Respondent has not been pardoned for his conviction.
- 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, James F. Pirc violated Wis. Admin. Code § Accy 1.401(1) by committing an act discreditable to the profession by being convicted of crimes the circumstances of which substantially relate to the practice of accounting pursuant to Wis. Admin. Code § Accy 1.401(2)(e).
- 3. As a result of the above violations, James F. Pirc is subject to discipline pursuant to Wis. Stat. § 442.12(1)(b).

#### ORDER

- 1. The attached Stipulation is accepted.
- 2. Respondent James F. Pirc's Certified Public Accountant license (no. 13067-1) is hereby SUSPENDED for a period of five (5) years from the date of this Order.
- 3. After the expiration of the period of suspension, Respondent may petition the Board for reinstatement of his license (no. 13067-1) to practice as a certified public accountant. Any such petition shall include:
  - a. Proof of successful completion of all terms of Respondent's probation.
  - b. An attestation that Respondent has not committed any new violations of law.
  - c. Proof of Respondent's current competency to practice accounting as evidenced by successful completion of one (1) credit hour of continuing education for each month Respondent is suspended. The Board will accept continuing education courses approved by AICPA, WICPA and NASBA.

- 4. The Board may determine under what terms and conditions any petition may be granted and such licensure may be reinstated.
- 5. Respondent is responsible for compliance with all of the terms and conditions of this Order. Respondent shall promptly notify the Board of any suspected violation of any term or condition of this Order.
- 6. Respondent shall be responsible for all costs and expenses associated with compliance with the terms of this Order.
- 7. Within one (1) year from the date of this Order, James F. Pirc shall pay COSTS of this matter in the amount of \$1,500.
- 8. Any petition to the Board and 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 7190, Madison, WI 53707-7190
Telephone (608) 267-3817; Fax (608) 266-2264
DSPSMonitoring@wisconsin.gov

- 9. 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 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. 13067-1) may, in the discretion of the Board or its designee, be revoked, without other notice or hearing, until Respondent has complied with payment of costs.
  - 10. This Order is effective on the date of its signing.

WISCONSIN ACCOUNTING EXAMINING BOARD

by:

A Member of the Board

11/10/2015 Date

## STATE OF WISCONSIN BEFORE THE ACCOUNTING EXAMINING BOARD

IN THE MATTER OF DISCIPLINARY PROCEEDINGS AGAINST

STIPULATION

JAMES F. PIRC, RESPONDENT.

0004337

Division of Legal Services and Compliance Case No. 14 ACC 002

Respondent James F. Pirc 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. Respondent is represented by Mario D. Mendoza.
- 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 or Respondent's attorney, 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.

James F. Pirc, Respondent N83W14231 Menomonee Ave. Menomonee Falis, WI 53051

License no. 13067-1

Mario D. Mendoza, Attorney for Respondent

Murphy Desmond S.C. 33 East Main Street, Suite 500

Madison, WI 53703

Rance M. Parton, Attorney

Division of Legal Services and Compliance

P.C. Box 7190

Madison, WI 53707-7190