

## 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  
LINDA A. SWIFT, :  
RESPONDENT. :

0004541

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Division of Legal Services and Compliance Case No. 15 ACC 012

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

Linda A. Swift  
4201 W. Fond du Lac Avenue  
Milwaukee, WI 53216

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 Linda A. Swift (DOB June 5, 1957) is certified by the State of Wisconsin as a Certified Public Accountant, having certificate number 15127-1, first issued on June 23, 1995 and current through December 14, 2017. Respondent's most recent address on file with the Wisconsin Department of Safety and Professional Services is 4201 W. Fond du Lac Avenue, Milwaukee, Wisconsin 53216.

2. Respondent owns and operates United Tax Services, LLC, a Wisconsin licensed Accounting Firm.

3. From December 11, 2014 to August 12, 2015, the Department placed Respondent's Certified Public Accountant certificate in inactive status due to a tax delinquency.

4. Respondent admits she practiced as a Certified Public Accountant through her company United Tax Services, LLC during the entire time when her Certified Public Accountant certificate was in inactive status due to a tax delinquency from December 11, 2014 to August 12, 2015.

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. Stat. § 442.03 by practicing in Wisconsin as a Certified Public Accountant in her own name and as a member of a firm without being granted by the Board a certificate as a Certified Public Accountant.

3. As a result of the above violation, Linda A. Swift is subject to discipline pursuant to Wis. Stat. § 442.12(1)(b).

#### ORDER

1. The attached Stipulation is accepted.

2. The Certified Public Accountant certificate issued to Linda A. Swift (certificate number 15127-1) is SUSPENDED for thirty (30) days, beginning ten (10) days after the date of this Order.

3. Within ninety (90) days from the date of this Order, Respondent shall pay COSTS of this matter in the amount of \$260.

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:

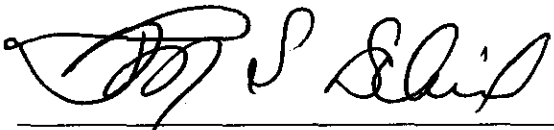
Department Monitor  
Division of Legal Services and Compliance  
Department of Safety and Professional Services  
P.O. Box 7190, Madison, WI 53707-7190  
Telephone (608) 267-3817; Fax (608) 266-2264  
DSPSMonitoring@wisconsin.gov

5. In the event Respondent fails to timely submit payment of the costs as ordered, Respondent's certificate (number 15127-1), or Respondent's right to renew her certificate, 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:   
A Member of the Accounting Examining Board

2/11/2016  
Date

STATE OF WISCONSIN  
BEFORE THE ACCOUNTING EXAMINING BOARD

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IN THE MATTER OF DISCIPLINARY :  
PROCEEDINGS AGAINST :  
 : STIPULATION  
LINDA A. SWIFT, :  
RESPONDENT. :

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Division of Legal Services and Compliance Case No. 15 ACC 012

Respondent Linda A. Swift 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.

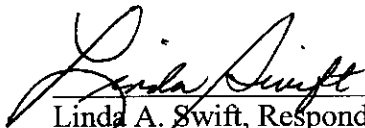
5. If the terms of this Stipulation are not acceptable to the Board, the parties shall not be bound by the contents of this Stipulation, and the matter shall then be returned to the Division

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.

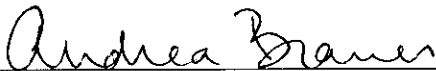
8. The Division of Legal Services and Compliance joins Respondent in recommending the Board adopt this Stipulation and issue the attached Final Decision and Order.



Linda A. Swift, Respondent  
4201 W. Fond du Lac Avenue  
Milwaukee, WI 53216  
Certificate no. 15127-1

2/2/2016

Date



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

2/3/2016

Date