

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
PATRICK A. KVITEK, :
RESPONDENT. :

0005293

Division of Legal Services and Compliance Case No. 16 ACC 015

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

Patrick A. Kvitek
6296 Dickinson Road
De Pere, WI 54115

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 Patrick A. Kvitek (DOB June 27, 1965) is certified by the State of Wisconsin as a certified public accountant, having certificate number 13498-1, first issued on August 28, 1992 and current through December 14, 2017. Respondent's most recent address on file with the Wisconsin Department of Safety and Professional Services (Department) is 6296 Dickinson Road, De Pere, Wisconsin 54115.

2. On June 7, 2016, the Department received a complaint from the American Institute of Certified Public Accountants (AICPA) stating that they had recently disciplined Respondent for failure to comply with AICPA's Code of Professional Conduct. Division of Legal Services and Compliance Case Number 16 ACC 015 was subsequently opened for investigation.

3. According to the Settlement Agreement dated March 2, 2016, Respondent performed an audit of the Green Bay Electrical Workers Pension Plan as of and for the year ended December 31, 2010. It was found that Respondent did not have the professional competence to perform an audit of an employee benefit plan in accordance with professional standards, and that Respondent failed to either obtain sufficient evidential matter or sufficiently document work performed in the following areas: planning, internal controls, investments, contributions, benefit payments, participant data, party-in-interest transactions, plan tax status, and plan representations. In addition, Respondent's auditor report failed to address the schedule of assets held and the plan's note disclosures failed to comply with standards.

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, Respondent violated Wis. Admin. Code § Accy 1.201(1)(a) by failing to undertake only those engagements which he could reasonably expect to complete with professional competence.

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

ORDER

1. The attached Stipulation is accepted.

2. Respondent Patrick A. Kvitek is REPRIMANDED.

3. Respondent Patrick A. Kvitek's certified public accountant certificate (number 13498-1) is LIMITED as follows:

a. As of the date of this Order, Respondent is indefinitely prohibited from performing audits as defined in Wis. Admin. Code § Accy 1.003(2), attest services, other than reviews or compilations of financial statements, as defined in Wis. Admin. Code § Accy 1.003(1), and peer review services.

b. Should Respondent wish to have this limitation removed from his certificate, Respondent may petition the Board for the termination of the above limitation. The Board may grant or deny the petition, in its discretion, or may modify this Order as it sees fit. A denial of such a petition for termination shall not be deemed a denial of license under Wis. Stat. §§ 227.01(3) or 227.42, or Wis. Admin. Code Ch. SPS 1, and shall not be subject to any right to further hearing or appeal.

4. Respondent Patrick A. Kvitek's certified public accountant certificate (number 13498-1) is further LIMITED as follows:

- a. Within one year of the date of this Order, Respondent Kvittek shall successfully complete two hours of education on the topic of ethics, and 16 hours of education on the topics of compilations and reviews of financial statements and related accounting topics offered by a provider pre-approved by the Board's monitoring liaison, including taking and passing any exam(s) offered for the course(s).
- b. Respondent Kvittek shall submit proof of successful completion of the ordered education in the form of verification from the institution providing the education to the Department Monitor at the address stated below. None of the education completed pursuant to this requirement may be used to satisfy any continuing education requirements that may be instituted by the Board or Department.

5. Within 90 days from the date of this Order, Respondent shall pay costs in this matter in the amount of \$462.

6. Any petitions, requests for pre-approval, proof of successful completion of education and payment of costs, made payable to the Wisconsin Department of Safety and Professional Services, shall be 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

7. In the event Respondent fails to timely submit payment of the costs or successfully complete the education as ordered, Respondent's certificate (number 13498-1), or Respondent's right to renew his 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 and successful completion of the education.

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

WISCONSIN ACCOUNTING EXAMINING BOARD

by: 
 A Member of the Board

5/11/2017
 Date

STATE OF WISCONSIN
BEFORE THE ACCOUNTING EXAMINING BOARD

IN THE MATTER OF DISCIPLINARY
PROCEEDINGS AGAINST

PATRICK A. KVITEK,
RESPONDENT.

:
:
:
:
:

STIPULATION

0005293

Division of Legal Services and Compliance Case No. 16 ACC 015

Respondent Patrick A. Kvitek 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.

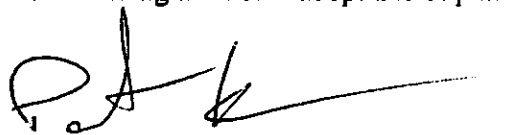
5. If the terms of this Stipulation are not acceptable to the Board, the parties shall not be bound by the contents of this Stipulation, and the matter shall then be returned to the Division

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.



Patrick A. Kvitek, Respondent
6296 Dickinson Road
De Pere, WI 54115
Certificate no. 13498-1

4-27-17
Date



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

4.27.17
Date