

WISCONSIN DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES



Wisconsin Department of Safety and Professional Services Access to the Public Records of the Reports of Decisions

This Reports of Decisions document was retrieved from the Wisconsin Department of Safety and Professional Services website. These records are open to public view under Wisconsin's Open Records law, sections 19.31-19.39 Wisconsin Statutes.

Please read this agreement prior to viewing the Decision:

- The Reports of Decisions is designed to contain copies of all orders issued by credentialing authorities within the Department of Safety and Professional Services from November, 1998 to the present. In addition, many but not all orders for the time period between 1977 and November, 1998 are posted. Not all orders issued by a credentialing authority constitute a formal disciplinary action.
- Reports of Decisions contains information as it exists at a specific point in time in the Department of Safety and Professional Services data base. Because this data base changes constantly, the Department is not responsible for subsequent entries that update, correct or delete data. The Department is not responsible for notifying prior requesters of updates, modifications, corrections or deletions. All users have the responsibility to determine whether information obtained from this site is still accurate, current and complete.
- There may be discrepancies between the online copies and the original document. Original documents should be consulted as the definitive representation of the order's content. Copies of original orders may be obtained by mailing requests to the Department of Safety and Professional Services, PO Box 8935, Madison, WI 53708-8935. The Department charges copying fees. *All requests must cite the case number, the date of the order, and respondent's name* as it appears on the order.
- Reported decisions may have an appeal pending, and discipline may be stayed during the appeal. Information about the current status of a credential issued by the Department of Safety and Professional Services is shown on the Department's Web Site under "License Lookup."

The status of an appeal may be found on court access websites at:

<http://ccap.courts.state.wi.us/InternetCourtAccess> and <http://www.courts.state.wi.us/wscca>

- Records not open to public inspection by statute are not contained on this website.

By viewing this document, you have read the above and agree to the use of the Reports of Decisions subject to the above terms, and that you understand the limitations of this on-line database.

Correcting information on the DSPS website: An individual who believes that information on the website is inaccurate may contact DSPS@wisconsin.gov

STATE OF WISCONSIN
BEFORE THE ACCOUNTING EXAMINING BOARD

IN THE MATTER OF DISCIPLINARY	:	
PROCEEDINGS AGAINST	:	
	:	FINAL DECISION AND ORDER
ERIC N. HJORTNESS AND	:	
HJORTNESS CPAS SC,	:	
RESPONDENTS.	:	

0006096

Division of Legal Services and Compliance Case No. 16 ACC 002

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

Eric N. Hjortness
1965 Oakview Dr.
Neenah, WI 54956

Hjortness CPAs SC
851 Racine St.
Menasha, WI 54952

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 Eric N. Hjortness (DOB 01/06/1962) is licensed and certified by the State of Wisconsin as a certified public accountant, having credential number 11603-1, first issued on January 27, 1989, and current through December 14, 2019. Respondent Hjortness's most recent address on file with the Wisconsin Department of Safety and Professional Services (Department) is 1965 Oakview Drive, Neenah, Wisconsin 54956.

2. Respondent Hjortness CPAs SC (a/k/a Hjortness & Associates SC) is licensed by the State of Wisconsin as an accounting firm, having license number 950-3, first issued on January 14, 2004, and current through December 14, 2019. This license was expired from December 15, 2013 through January 4, 2016. Respondent Hjortness CPAs SC's most recent address on file with the Department is 851 Racine Street, Menasha, Wisconsin 54952.

3. Respondent Hjortness is identified in Department records as the responsible licensee for Respondent Hjortness CPAs SC.

4. Between December 15, 2013 and January 4, 2016, Respondents provided attest services for 12 engagements while Respondent Hjortness CPAs SC's accounting firm license was expired.

5. On January 29, 2016, the Department received a complaint from Respondents' client C.S. regarding Respondents' accounting services provided from November 2014 until approximately August 2015. Division of Legal Services and Compliance Case No. 16 ACC 002 was subsequently opened for investigation.

6. In resolution of this matter, Respondents consent 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 Hjortness violated Wis. Stat. § 442.03 by practicing as a certified public accountant as a member of a firm while the firm's license was expired.

3. By the conduct described in the Findings of Fact, Respondents violated Wis. Admin. Code § Accy 5.101 by providing attest services while the firm's license was expired.

4. By the conduct described in the Findings of Fact, Respondents are subject to discipline pursuant to Wis. Admin. Code § Accy 4.101(3) by using the CPA title or providing attest services in this state without a certificate or license or without properly qualifying to practice across state lines.

5. As a result of the above violations, Eric N. Hjortness and Hjortness CPAs SC are subject to discipline pursuant to Wis. Stat. § 442.12(1)(b) and (c).

ORDER

1. The attached Stipulation is accepted.
2. Respondent Eric N. Hjortness is REPRIMANDED.
3. Respondent Hjortness CPAs SC is REPRIMANDED.

4. Respondent Eric N. Hjortness's license and certification (number 11603-1) is LIMITED as follows:

a. Within 150 days of the date of this Order, Respondent Eric N. Hjortness shall successfully complete 10 hours of education on the topic of professional ethics, auditing and business management 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 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 have been or may be instituted by the Board or Department, and also may not be used in future attempts to upgrade a credential in Wisconsin

5. Within 90 days from the date of this Order, Respondent Eric N. Hjortness shall pay one-half of the COSTS of this matter in the amount of \$1,093.

6. Within 90 days from the date of this Order, Respondent Hjortness CPAs SC shall pay one-half of the COSTS of this matter in the amount of \$1,093.

7. 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:

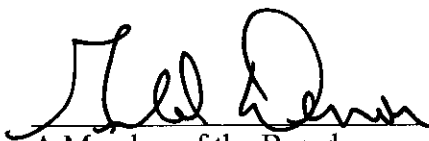
Department Monitor
Division of Legal Services and Compliance
Department of Safety and Professional Services
P.O. Box 7190, Madison, WI 53707-7190
Telephone (608) 267-3817; Fax (608) 266-2264
DSPSMonitoring@wisconsin.gov

8. In the event Respondents violate any term of this Order, Respondents' credentials (numbers 11603-1 and 950-3), or Respondents' right to renew their credentials, may, in the discretion of the Board or its designee, be further SUSPENDED, without further notice or hearing, until Respondents have complied with the terms of the Order. The Board may, in addition and/or in the alternative, refer any violation of this Order to the Division of Legal Services and Compliance for further investigation and action.

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

WISCONSIN ACCOUNTING EXAMINING BOARD

by:


A Member of the Board

3-12-19
Date

STATE OF WISCONSIN
BEFORE THE ACCOUNTING EXAMINING BOARD

IN THE MATTER OF DISCIPLINARY
PROCEEDINGS AGAINST

ERIC N. HJORTNESS AND
HJORTNESS CPAS SC,
RESPONDENTS.

:
:
:
:
:
:

STIPULATION

00060 6

Division of Legal Services and Compliance Case No. 16 ACC 002

Respondents Eric N. Hjortness and Hjortness CPAs SC 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. Respondents consent to the resolution of this investigation by Stipulation.

2. Respondents understand that by signing this Stipulation, Respondents voluntarily and knowingly waive the following rights:

- the right to a hearing on the allegations against Respondents, 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 Respondents;
- the right to call witnesses on Respondents' behalf and to compel their attendance by subpoena;
- the right to testify on Respondents' 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 Respondents under the United States Constitution, the Wisconsin Constitution, the Wisconsin Statutes, the Wisconsin Administrative Code, and other provisions of state or federal law.

3. Respondents are aware of Respondents' right to seek legal representation and have been provided an opportunity to obtain legal counsel before signing this Stipulation. Respondents are represented by Attorney Mark K. Longua.

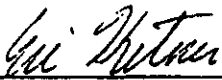
4. Respondents agree to the adoption of the attached Final Decision and Order by the Wisconsin Accounting Examining Board (Board). The parties to the Stipulation consent to the entry of the attached Final Decision and Order without further notice, pleading, appearance or consent of the parties. Respondents waive 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 Respondents, 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. Respondents are 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 Respondents in recommending the Board adopt this Stipulation and issue the attached Final Decision and Order.


Eric N. Hjortness, Respondent
1965 Oakview Dr.
Neenah, WI 54956
Credential no. 11603-1


3.12.19
Date


Hjortness CPAs SC, Respondent
By: Eric N. Hjortness
851 Racine St.
Menasha, WI 54952
License no. 950-3

3.12.19
Date


Mark K. Longua, Attorney for Respondents
Smith Amundsen LLC
330 E. Kilbourn Ave., Ste. 1100
Milwaukee, WI 53202-3170

3/12/19
Date



Renee M. Parton, Attorney
Division of Legal Services and Compliance
P.O. Box 7190
Madison, WI 53707-7190

3/12/2019

Date