

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 APPLICATION FOR A :
CERTIFIED PUBLIC ACCOUNTANT LICENSE :

ORDER GRANTING
LIMITED LICENSE

QUINN DUGAN,
APPLICANT. :

ORDER 0007348

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

QUINN DUGAN
MADISON, WI 53719

Wisconsin Accounting Examining Board
Department of Safety and Professional Services
P.O. Box 7190
Madison, WI 53708-7190

The parties in this matter agree to the terms and conditions of the attached Stipulation as the resolution of this renewal application. The Wisconsin Accounting Examining Board (Board) adopts the attached Stipulation and makes the following Findings of Fact, Conclusions of Law, and Order.

FINDINGS OF FACT

1. On or about September 3, 2020, Quinn Dugan DOB 12/23/87 (Applicant) filed an application (number 732626) for a Wisconsin Certified Public Accountant License.
2. Information received in the application process reflects that Applicant has the following convictions:
 - A. On or about September 17, 2015 – OWI-1st, an ordinance violation.
 - B. On or about June 27, 2019 – OWI-2nd, a misdemeanor conviction.
 - C. On or about June 27, 2019 – OWI-3rd, a misdemeanor conviction.
3. Information received in the application process also reflects that Applicant:
 - A. Was diagnosed with Alcohol Dependency on or about April 29, 2019;

4. In resolution of this matter, Applicant consents to the entry of the following Conclusions of Law and Order.

CONCLUSIONS OF LAW

1. The Wisconsin Accounting Examining Board has jurisdiction over this matter pursuant to Wis. Stat. §§ 442.04 and 442.08 and is authorized to enter the attached Stipulation pursuant to Wis. Stat. § 227.44(5).

2. Pursuant to Wis. Stat. § 442.04(5)(b)2, "[t]he examining board may not grant a certificate as a Certified Public Accountant to any person other than a person who satisfies all of the following conditions: ...[t]he person does not have an arrest or conviction record, subject to ss. 111.321, 111.322, and 111.335."

3. Pursuant to Wis. Stat. § 111.335(3)(a)1., it is not employment discrimination because of conviction record to refuse to license any individual if the individual has been convicted of any felony, misdemeanor, or other offense the circumstances of which substantially relate to the circumstances of the particular licensed activity.

4. A substantial relationship occurs where "the tendencies and inclinations to behave a certain way in a particular context are likely to reappear later in a related context, based on the traits revealed." *County of Milwaukee v. Labor & Industry Review Comm'n*, 139 Wis. 2d 805, 824 (1987). The crux of the inquiry is the circumstances which foster criminal activity, e.g., the opportunity for criminal behavior, the reaction to responsibility, or the character traits of the person. *Id.*

5. Applicant's alcohol dependency and conviction history call into question his current competency to transact the business of a Certified Public Accountant in a manner that protects the public.

6. The facts and circumstances of Applicant's conviction record substantially relate to the practice of a Certified Public Accountant as Certified Public Accountants are expected to exercise good judgment unimpaired by alcohol in the course of performing competently as an accountant.

7. At this time, Applicant has failed to show competent evidence of sufficient rehabilitation and fitness to practice as a Certified Public Accountant without limitations.

8. Applicant, by his conduct, is subject to limitations against his license, pursuant to Wis. Stat. §§ 111.335(3)(a)1. and 442.04.

ORDER

1. The attached Stipulation is accepted.

2. Limitations upon Applicant's CERTIFIED PUBLIC ACCOUNTANT credential are necessary to ensure that he is fit and competent to safely practice as a CERTIFIED PUBLIC ACCOUNTANT.

3. Applicant's ability to practice as a CERTIFIED PUBLIC ACCOUNTANT is granted subject to the following stipulations:

A. For a period of at least one (1) year from the date of this Order:

- i. Applicant shall enroll and participate in a drug and alcohol monitoring program which is approved by the Department (Approved Program). Enrollment shall occur within thirty (30) calendar days from the date of this Order.
- ii. At the time Applicant enrolls in the Approved Program, Applicant shall review the rules and procedures made available by the Approved Program. Failure to comply with all requirements for participation in drug and alcohol monitoring established by the Approved Program is a substantial violation of this Order. The requirements shall include:
 1. Contact with the Approved Program as directed on a daily basis, including vacations, weekends and holidays.
 2. Production of a urine, blood, sweat, fingernail, hair, saliva or other specimen at a collection site designated by the Approved Program within five (5) hours of notification of a test.
 3. The Approved Program shall require the testing of specimens at a frequency of not less than twenty-eight (28) times per year, (one of which may be a hair test at the Board's discretion) for at least the first year of this Order. Thereafter, the Board may adjust the frequency of testing on its own initiative at any time.
- iii. Applicant shall abstain from all personal use of alcohol.
- iv. Applicant shall abstain from all personal use of controlled substances as defined in Wis. Stat. § 961.01(4), except when prescribed, dispensed or administered by a practitioner for a legitimate medical condition. Applicant shall disclose Applicant's drug and alcohol history and the existence and nature of this Order to the practitioner prior to the practitioner ordering the controlled substance. Applicant shall at the time the controlled substance is ordered immediately sign a release in compliance with state and federal laws authorizing the practitioner to discuss Applicant's treatment with, and provide copies of treatment records to, the Board or its designee. Copies of these releases shall immediately be filed with the Department of Safety and Professional Services Monitor (Department Monitor).

- v. Applicant shall report to the Department Monitor all prescription medications and drugs taken by Applicant. Reports must be received within twenty-four (24) hours of ingestion or administration of the medication or drug, and shall identify the person or persons who prescribed, dispensed, administered or ordered said medications or drugs. Each time the prescription is filled or refilled, Applicant shall immediately arrange for the prescriber or pharmacy to fax and mail copies of all prescriptions to the Department Monitor.
- vi. Applicant shall provide the Department Monitor with a list of over-the-counter medications and drugs that he may take from time to time. Over-the-counter medications and drugs that mask the consumption of controlled substances or of alcohol, create false positive screening results, or interfere with Applicant's treatment and rehabilitation, shall not be taken unless ordered by a physician, in which case the drug must be reported as described in the paragraph 4(a)v.
- vii. All positive test results are presumed valid and may result in automatic suspension of licensure by the Board or the Board's designee. Applicant must prove by a preponderance of the evidence an error in collection, testing, fault in the chain of custody or other valid defense.
- viii. If any urine, blood, sweat, fingernail, hair, saliva or other specimen is positive or suspected positive for any controlled substances or alcohol, Applicant shall promptly submit to additional tests or examinations as the Board or its designee shall determine to be appropriate to clarify or confirm the positive or suspected positive test results.
- ix. Applicant shall attend Narcotics Anonymous meetings, Alcoholics Anonymous meetings, or other Board-approved equivalent program for recovering professionals, no less than twice per week. Applicant shall provide proof of attendance on a quarterly basis to the Department Monitor.
- x. Applicant shall provide a copy of this Order to his current and any future employer. Applicant shall provide the Department Monitor with written acknowledgement from each employer that a copy of this Order has been received. Such acknowledgement shall be provided to the Department Monitoring within fourteen (14) days of beginning new employment and/or within fourteen (14) days of the date of this Order for employment current as of the date of this Order.
- xi. Applicant shall arrange for written reports from his supervisor(s)/employer(s) to be provided to Department Monitor on a quarterly basis, as directed by Department Monitor. These reports shall

assess Applicant's work performance and describe the circumstances of his employment, including whether he has practiced in compliance with all laws governing the practice of a Certified Public Accountant.

- xii. Applicant must have and maintain a valid driver's license when driving for purposes of conducting Certified Public Accounting.
- xiii. Applicant shall report to the Board any change of employment status, residence, address or telephone number within five (5) days of the date of change.
- xiv. Applicant shall commit no new violations of law and shall report all law enforcement contacts leading to arrest, charge or conviction, including DWI/OWI and municipal/ordinance violations, to the Department Monitor within forty-eight (48) hours of any such event, including any convictions resulting from pending charges.

4. Applicant may petition the Board on an annual basis for modification of the terms of this Order, however no such petition for modification shall occur earlier than one (1) year from the date of this Order. Denial of a petition in whole or in part shall not be considered a denial of a license within the meaning of Wis. Stat. § 227.01(3)(a), and Applicant shall not have a right to any further hearings or proceedings on the denial.

5. After one (1) year of successful compliance the Applicant may petition the Board for a full, unrestricted license. The Board may grant or deny any petition, in its discretion, or may modify this Order as it sees fit.

6. Any requests, petitions, reports and other information required by this Order shall be mailed, e-mailed, faxed or delivered to:

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

You may also submit this information online via DSPS' Monitoring Case management System at: <https://dpsmonitoring.wi.gov>

7. In the event Applicant violates any term of this Order, Applicant's license, or Applicant's right to renew his license, may, in the discretion of the Board or its designee, be SUSPENDED, without further notice or hearing. The Board or its designee may terminate the suspension if provided with sufficient information that Applicant is in compliance with the Order and that it is appropriate for the suspension to be terminated. Whether to terminate the suspension shall be wholly in the discretion of the Board or its designee. 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.

8. Applicant shall be responsible for all costs and expenses incurred in conjunction with the monitoring, screening, supervision, and any other expenses associated with compliance with the terms of this Order. Being dropped from a program for non-payment is a violation of this Order.

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

WISCONSIN ACCOUNTING EXAMINING BOARD

By:



A Member of the Board

4/21/2021

Date

STATE OF WISCONSIN
BEFORE THE ACCOUNTING EXAMINING BOARD

RECEIVED
RECEIVED

APR 5 2021
APR 1 2021

DIVISION OF LEGAL SERVICES & COMPLIANCE
DEPT. SAFETY & PROFESSIONAL SERVICES

IN THE MATTER OF APPLICATION FOR A :
CERTIFIED PUBLIC ACCOUNTANT LICENSE :

QUINN DUGAN,
APPLICANT. :


STIPULATION

ORDER 0007348

It is stipulated between Applicant and the Wisconsin Accounting Examining Board (Board) as follows:


1. Applicant filed an application for CERTIFIED PUBLIC ACCOUNTANT credential.
2. Information received by the Board reflects a basis for denial of licensure.
3. Based upon the information of record, the Board agrees to issue, and Applicant agrees to accept, an Order granting a CERTIFIED PUBLIC ACCOUNTANT license, subject to the terms and conditions set forth in the attached Order adopting the Stipulation.
4. Applicant understands that by signing this Stipulation, Applicant voluntarily and knowingly waives the following rights:
 - the right to request a hearing related to the denial of the application;
 - the right to confront and cross-examine the witnesses against Applicant;
 - the right to call witnesses on Applicant's behalf and to compel their attendance by subpoena;
 - the right to testify on Applicant'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 Applicant under the United States Constitution, the Wisconsin Constitution, the Wisconsin Statutes, the Wisconsin Administrative Code, and other provisions of state or federal law.
5. Applicant is aware of Applicant's right to seek legal representation and has been provided an opportunity to obtain legal counsel before signing this Stipulation.
6. Applicant agrees to the adoption of the attached Order Granting Limited License by the Board. The parties to the Stipulation consent to the entry of the attached Order Granting Limited License without further notice, appearance, or consent of the parties.
7. Applicant waives all rights to any appeal of the Board's Order, as adopted in the form as attached.

8. Applicant is informed that the Order Granting Limited License is a public record and will be published in accordance with standard procedure.



QUINN DUGAN
MADISON WI 53719
Application no. 732626

04/18/2021
Date



A Member of the Accounting Examining Board
Department of Safety and Professional Services
P.O. Box 7190
Madison, WI 53708-7190

4-21-2021
Date