

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
OLIVER PLUNKETT AND :
OLIVER PLUNKETT SC, :
RESPONDENTS. : **ORDER 0007577**

Division of Legal Services and Compliance Case No. 18 ACC 012

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

Oliver Plunkett
Milwaukee, WI 53211-3443

Oliver Plunkett SC
Milwaukee, WI 53211-3443

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

PROCEDURAL HISTORY

A disciplinary proceeding was commenced in this matter by the filing of a Notice of Hearing and Complaint with the Division of Hearing and Appeals on June 2, 2021. Prior to the hearing on the Complaint, the parties in this matter agreed 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 Oliver Plunkett (Birth Year: 1963) is licensed and certified by the State of Wisconsin as a certified public accountant, having credential number 19090-1, first issued on August 21, 2002 and expired on December 15, 2019. Respondent Plunkett's most recent address

on file with the Wisconsin Department of Safety and Professional Services (Department) is in Milwaukee, Wisconsin 53211-3443.

2. Respondent Oliver Plunkett SC is licensed by the State of Wisconsin as an accounting firm, having license number 1123-3, first issued on January 24, 2007 and expired on December 15, 2017. Respondent Oliver Plunkett SC's most recent address on file with the Department is in Milwaukee, Wisconsin 53211-3443.

3. Respondent Plunkett is identified in Department records as the responsible licensee in charge of Respondent Oliver Plunkett SC.

4. On July 19, 2018, the Department received a complaint against Respondent Plunkett and Respondent Oliver Plunkett SC. Complainant alleged that Respondent Plunkett made an error in filling out Complainant's son's tax returns. Complainant further alleged that Plunkett did not fix the error for over 18 months and stopped communicating with Complainant in January 2018. Division of Legal Services and Compliance (Division) Case Number 18 ACC 012 was subsequently opened for investigation.

5. On August 21, 2018, Respondent Plunkett emailed the Department in response to the complaint. Respondent Plunkett admitted he should have been more diligent in following through with the IRS and should have been more responsive to Complainant. Respondent Plunkett described corrective actions taken to respond to the matter.

6. On July 9, 2019, August 2, 2019, and September 10, 2019, the Division mailed a request for information to Respondent Plunkett via certified mail to his address of record. Each return receipt was signed by Jill Plunkett, however, the Division did not receive a response.

7. On October 9, 2019, Respondent Plunkett emailed the Division and stated that he was still doing business as Respondent Oliver Plunkett SC. Respondent also advised the Department that during 2018-2019, he had been diagnosed with and treated for cancer. Respondent also experienced the unexpected death of a life long friend.

8. As of February 9, 2021, Respondents are advertising certified public accounting services in the state of Wisconsin.

9. On or about July 2021, Respondents removed all web advertising for certified accounting services in the state of Wisconsin.

10. 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, Respondents violated Wis. Stat. § 442.03 by holds himself out to the public in any manner as one skilled in the knowledge, science,

and practice of accounting, and as qualified and ready to render professional service therein as a certified public accountant for compensation while his license was expired.

3. By the conduct described in the Findings of Fact, Respondents violated Wis. Admin. Code § Accy 1.201(1)(b) by failing to exercise due professional care in the performance of an engagement.

4. By the conduct described in the Findings of Fact, Respondents violated Wis. Admin. Code § Accy 1.407 by failing to respond to communications from the board within 30 days of the mailing of such communications by registered or certified mail.

5. By the conduct described in the Findings of Fact, Respondents violated Wis. Stat. Admin. Code § Accy 5.101 by maintaining an office for the transaction of business as a certified public accountant while his license was expired.

6. As a result of the above violations, Respondents Oliver Plunkett and Oliver Plunkett SC are subject to discipline pursuant to Wis. Stat. § 442.12(1).

ORDER

1. The attached Stipulation is accepted.

2. Respondent Oliver Plunkett is REPRIMANDED.

3. Respondent Oliver Plunkett SC is REPRIMANDED.

4. Respondent Oliver Plunkett's right to renew his certified public accountant certification and license (no. 19090-1) is LIMITED until he provides proof of all continuing education for the last biennium proceeding his renewal or reinstatement application to the Department Monitor. However, if Respondent applies after December 14, 2023 he will need to supply continuing education for the two biennium immediately preceding his application.

5. Respondent Oliver Plunkett SC's right to renew its accounting firm license (no. 1123-3) is LIMITED until Respondent provides evidence to the Department Monitor that it is in compliance with the peer review requirements set forth in Wis. Admin. Code ch. Accy 6.

6. Prior to the consideration of any renewal or reinstatement application, Respondent Oliver Plunkett shall pay the COSTS of this matter in the amount of \$1,725.

7. Submissions of peer review, continuing education, and payment of costs (made payable to the Wisconsin Department of Safety and Professional Services) shall be sent by Respondents 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

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

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

WISCONSIN ACCOUNTING EXAMINING BOARD

by: Michael E. Friedman
A Member of the Board

9/1/2021
Date

STATE OF WISCONSIN
BEFORE THE ACCOUNTING EXAMINING BOARD

IN THE MATTER OF DISCIPLINARY
PROCEEDINGS AGAINST

OLIVER PLUNKETT AND
OLIVER PLUNKETT SC,
RESPONDENTS.

STIPULATION

ORDER 0007577

Division of Legal Services and Compliance Case No. 18 ACC 012

Respondents Oliver Plunkett and Oliver Plunkett 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 proceeding 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 have obtained counsel, Mario Mendoza of Murphy Desmond, S.C.

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.



Oliver Plunkett, Respondent
Milwaukee, WI 53211-3443
Credential no. 19090-1

7.23.2021

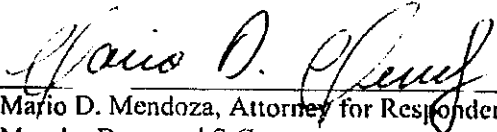
Date



Oliver Plunkett SC, Respondent
Milwaukee, WI 53211-3443
License no. 1123-3

7.23.2021

Date



Mario D. Mendoza, Attorney for Respondent
Murphy Desmond S.C.
33 East Main Street, Ste 500
Madison, WI 53703

7-26-2021

Date



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

7/26/2021

Date