

## 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

WILLIAM B. MARKEE,  
RESPONDENT.

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: FINAL DECISION AND ORDER  
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: **ORDER 0007703**

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Division of Legal Services and Compliance Case No. 19 ACC 016

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

William B. Markee  
Waukesha, WI 53189

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 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 William B. Markee (Birth Year 1989) is certified and licensed by the State of Wisconsin as a certified public accountant, having certification and license number 25011-1, first issued on February 23, 2015 and current through December 14, 2021. Respondent's most recent address on file with the Wisconsin Department of Safety and Professional Services (Department) is in Waukesha, Wisconsin 53189.

2. On October 21, 2019, the Department received a complaint alleging that Respondent agreed to perform tax work for a client, but he did not complete the tax work, he did not return the client's original tax documents and records to the client, and he failed to respond to the client's requests to return the documents or complete the tax work. The Division of Legal Services and Compliance (DLSC) subsequently opened Case Number 19 ACC 016 for investigation.

3. On December 11, 2019, Respondent provided a written response to the complaint, which contained the following admissions:

a. He returned all of the client's original tax documents and records to the client on December 11, 2019.

b. He took full responsibility for not returning the client's original tax documents and records to the client in a timely manner.

4. A review of the Department of Financial Institutions (DFI) website revealed that Respondent was the registered agent for Markee Solutions CPAs and Consultants LLC. The business was registered with DFI on March 19, 2019 and dissolved on August 26, 2019. No accounting firm license was ever granted to Markee Solutions CPAs and Consultants LLC.

5. Since April 17, 2020, Respondent works as a certified public accountant for a licensed accounting firm in Brookfield.

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

#### CONCLUSIONS OF LAW

1. The 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)(b) by failing to exercise due professional care in the performance of an engagement.

3. By the conduct described in the Findings of Fact, Respondent committed an act discreditable to the profession in accordance with Wis. Admin. Code § Accy 1.401(1) by failing to return the client's original records in a timely fashion pursuant to Wis. Admin. Code § Accy 1.401(2)(a).

4. By the conduct described in the Findings of Fact, Respondent violated Wis. Stat. § 442.03 by practicing in this state as a certified public accountant as a member of a firm while the firm had not complied with all of the provisions of this chapter, including licensure.

5. As a result of the above violations, Respondent is subject to discipline pursuant to Wis. Stat. § 442.12(1).

#### ORDER

1. The attached Stipulation is accepted.

2. Respondent William B. Markee is REPRIMANDED.

3. Respondent William B. Markee's certified public accountant certification and license (no. 25011-1) is LIMITED as follows:

- a. For a period of at least one year, Respondent is prohibited from practicing as a sole proprietor and shall only work at a licensed accounting firm.
- b. Should Respondent wish to have this limitation removed from his certificate and license, 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 William B. Markee's certified public accountant certification and license (no. 25011-1) is further LIMITED as follows:

- a. Within sixty (60) days of the date of this Order, Respondent shall successfully complete six (6) hours of education on the topic of ethics from 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.
- c. The education completed pursuant to this Order may not be used to satisfy any other continuing education requirements with the Board.

5. Within ninety (90) days from the date of this Order, Respondent William B. Markee shall pay the COSTS of this matter in the amount of \$1,117.00.

6. Requests for pre-approval, proof of successful course completion, petitions for removal or modification of limitations and costs (made payable to the Wisconsin Department of Safety and Professional Services) shall be sent by Respondent 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](mailto:DSPSMonitoring@wisconsin.gov)

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

7. In the event Respondent violates any term of this Order, Respondent's certification and license (number 25011-1), or Respondent's right to renew his certification and license, may, in the discretion of the Board or its designee, be SUSPENDED, without further notice or hearing, until Respondent has 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.

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

WISCONSIN ACCOUNTING EXAMINING BOARD

by: Michael E. Friedman  
A Member of the Board

1 December 2021  
Date

STATE OF WISCONSIN  
BEFORE THE ACCOUNTING EXAMINING BOARD

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IN THE MATTER OF DISCIPLINARY  
PROCEEDINGS AGAINST

WILLIAM B. MARKEE,  
RESPONDENT.

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STIPULATION

**ORDER 0007705**

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Division of Legal Services and Compliance Case No. 19 ACC 016

Respondent William B. Markee 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 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.



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William B. Markee, Respondent  
Waukesha, WI 53189  
Credential No. 25011-1

09/16/2021

\_\_\_\_\_  
Date



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

09/16/2021

\_\_\_\_\_  
Date