

## 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

GREG T. MARTIN,  
RESPONDENT.

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FINAL DECISION AND ORDER

**ORDER 0008137**

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Division of Legal Services and Compliance Case No. 20 ACC 005

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

Greg T. Martin  
Wauwatosa, WI 53222

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 Greg T. Martin (Birth Year 1955) is certified and licensed by the State of Wisconsin as a certified public accountant, having certification and license number 7700-1, first issued on June 9, 1982 and current through December 14, 2023. Respondent's most recent address on file with the Wisconsin Department of Safety and Professional Services (Department) is in Wauwatosa, Wisconsin 53222.

2. On February 11, 2020, the Department received a complaint alleging that Respondent failed to complete an agreement for accounting services in a timely manner and failed to respond to numerous contact attempts. The Division of Legal Services and Compliance (DLSC) subsequently opened Case Number 20 ACC 005 for investigation.

3. Complainant retained Respondent to perform accounting services for Complainant's businesses. Respondent did not create an engagement letter to outline these services.

4. On March 24, 2020, the Department emailed Respondent at his email address of record to request a response to the complaint. No response was received.

5. On May 4, 2020, the Department mailed Respondent a letter to his address of record and to him at his firm's address of record to request a response to the complaint. No response was received.

6. On November 2, 2020, the Department mailed Respondent a letter via certified mail at his firm's address of record to request a response to the complaint. No response was received.

7. On November 18, 2020, the Department mailed Respondent a letter to his address of record and to him at his firm's address of record to request a response to the complaint. No response was received.

8. On November 18, 2020, the Department emailed Respondent at his email address of record to request a response to the complaint. No response was received.

9. On December 4, 2020, a Department investigator called Respondent at his phone number of record to request a response to the complaint. The investigator left a voicemail. No response was received.

10. On December 18, 2020, the Department emailed Respondent at his email address of record and emailed the firm's responsible licensee to request a response to the complaint. The Department also mailed Respondent a letter via certified mail to his address of record and to him at his firm's address of record to request a response to the complaint.

11. On December 18, 2020, Respondent left a voicemail for the investigator stating he thought Complainant withdrew the complaint and that he did not need to do anything further.

12. On December 29, 2020, a Department investigator emailed Respondent to further request a response to the complaint. Respondent replied on January 5, 2021 stating he would replied after he returned to town on January 8, 2021.

13. On January 19, 2021, a Department investigator called Respondent Martin at his phone number of record to request a response to the complaint. The investigator left a voicemail. No response was received.

14. On February 4, 2021, the Department mailed Respondent a letter via certified mail to his address of record and to him at his firm's address of record to request a response to the complaint. No response was received.

15. On March 11, 2021, Respondent Martin responded to the complaint. Respondent Martin stated that Complainant had owned multiple, interrelated corporate entities. Respondent Martin stated that the accounting for these entities became difficult when they were sold and access was lost to their accounting information and software. This had resulted multiple delays, and a frustrating situation for all involved.

16. On June 4, 2021, Respondent Martin confirmed that he did not have an engagement letter with Complainant.

17. In resolution of this matter, Respondents consent 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 1.407 by failing to respond to communications from the Board within 30 days of the mailing of such communications by registered or certified mail.

3. 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.

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

#### ORDER

1. The attached Stipulation is accepted.

2. Respondent Greg T. Martin is REPRIMANDED.

3. Within ninety (90) days from the date of this Order, Respondent Greg T. Martin shall pay one-half of the COSTS of this matter, for a total of \$739.

4. Payment of 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) 266-2112; Fax (608) 266-2264  
[DSPSMonitoring@wisconsin.gov](mailto:DSPSMonitoring@wisconsin.gov)

Respondent may also submit this information online at: <https://dspsmonitoring.wi.gov/>

5. In the event Respondent violate any term of this Order, Respondent's credentials (numbers 7700-1), or Respondents' right to renew their credentials, may, in the discretion of the Board or its designee, be SUSPENDED, without further notice or hearing, until Respondent 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.

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

WISCONSIN ACCOUNTING EXAMINING BOARD

by:

Michael S. Friedman  
A Member of the Board

8/31/22  
Date

RECEIVED

JUN 27 2022

DIV LEGAL SERVICES & COMPLIANCE  
DEPT SAFETY & PROFESSIONAL SERVICES

STATE OF WISCONSIN  
BEFORE THE ACCOUNTING EXAMINING BOARD

IN THE MATTER OF DISCIPLINARY  
PROCEEDINGS AGAINST

GREG T. MARTIN,  
RESPONDENT.

STIPULATION

**ORDER 0008137**

Division of Legal Services and Compliance Case No. 20 ACC 005

Respondent Greg T. Martin 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 have 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

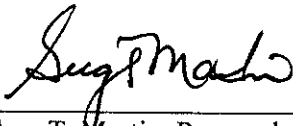
not accepted by the Board, the parties agree not to contend that the Board has been prejudiced or biased in any manner by the consideration of this attempted resolution.

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 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.

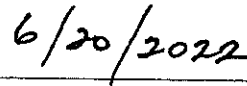
7. Respondent is informed that should the Board adopt this Stipulation, the Board's Final Decision and Order is a public record and will be published in accordance with standard Department procedure.

8. Respondent is further informed that should the Board adopt this Stipulation, the Board's Final Decision and Order will be reported as required by the National Practitioner Databank (NPDB) Guidebook and as otherwise required by any licensure compact or any other state or federal law.

9. The Division of Legal Services and Compliance joins Respondent in recommending the Board adopt this Stipulation and issue the attached Final Decision and Order.



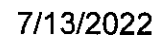
Greg T. Martin, Respondent  
Wauwatosa, WI 53222  
Credential No. 7700-1



Date



Alicia Kennedy, Prosecuting Attorney  
Division of Legal Services and Compliance  
P.O. Box 7190  
Madison, WI 53707-7190



Date