

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 |
| MARK JAMES J. SPAETH, | : | |
| RESPONDENT. | : | ORDER 0008272 |

Division of Legal Services and Compliance Case No. 22 ACC 012

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

Mark James J. Spaeth
Brookfield, WI 53045

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 Mark James J. Spaeth (Birth Year 1957) is certified and licensed by the State of Wisconsin as a certified public accountant, having certification and license number 7804-1, first issued on August 3, 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 Brookfield, Wisconsin 53045.

2. On January 6, 2016, Respondent was convicted of OWI 1st, an Ordinance Violation, in Menomonee Falls Municipal Court.

3. On November 7, 2017, Respondent submitted a renewal application for his certified public accountant credential. As part of the application process, Respondent was asked the following question:

Since your last renewal *or* initial licensure (if this is your first renewal), do you have any pending charges, prior convictions, and/or have you violated any federal or state laws, or any local ordinances (ordinance violations do not include minor traffic violations that do not involve alcohol or drugs, such as speeding, running stoplights, and seat belt violations)?

Respondent answered, “No, I do not have pending charges, prior convictions, and/or ordinance violations.”

4. On February 22, 2020, Respondent was arrested for OWI 2nd and charged in Waukesha County Circuit Court Case No. 2020CT000232.

5. On December 1, 2021, Respondent applied to renew his credential and reported his 2017 ordinance violation and the pending OWI 2nd charge.

6. On January 10, 2022, Respondent was convicted of OWI 2nd, a Misdemeanor, in Waukesha County Circuit Court Case No. 2020CT000232.

7. On April 28, 2022, Respondent was sentenced to 60 days in jail, a fine and court costs, and was ordered to complete an AODA assessment.

8. On May 6, 2022, Respondent mailed a letter to the Department to report his conviction for OWI 2nd.

9. On June 21, 2022, the Department contacted Respondent to ask why he had not timely reported his OWI 2nd conviction to the Department.

10. On June 23, 2022, Respondent admitted he had not reported his conviction within 48 hours. He stated that he thought he had to submit the judgment of conviction with his report of conviction and he did not receive that until May 6, 2022.

11. The Division of Legal Services and Compliance (DLSC) subsequently opened Case Number 22 ACC 012 for investigation.

12. 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 1.401(1) by committing an act discreditable to the profession pursuant to Wis. Admin. Code § Accy 1.401(2)(f) by failing to notify the Board in writing within 48 hours after being convicted of a crime.

3. By the conduct described in the Findings of Fact, Respondent violated Wis. Admin. Code § Accy 4.101(1) by making a false statement to the Board on a renewal application.

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 Mark James J. Spaeth is REPRIMANDED.

3. Within ninety (90) days from the date of this Order, Respondent Mark James J. Spaeth shall pay the COSTS of this matter in the amount of \$439.

4. All submissions, including 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

Submissions may also be made online at: <https://dpsmonitoring.wi.gov/>

5. In the event Respondent violates any term of this Order, Respondent's certification and license (number 7804-1), 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.

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

WISCONSIN ACCOUNTING EXAMINING BOARD

by:

Michael E. Friedman
A Member of the Board

11/30/22

Date

STATE OF WISCONSIN
BEFORE THE ACCOUNTING EXAMINING BOARD

IN THE MATTER OF DISCIPLINARY
PROCEEDINGS AGAINST

MARK JAMES J. SPAETH,
RESPONDENT.

:
:
:
:
:

STIPULATION

ORDER 0008272

Division of Legal Services and Compliance Case No. 22 ACC 012

Respondent Mark James J. Spaeth 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.

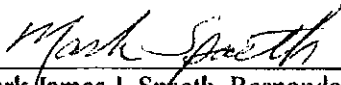
5. If the terms of this Stipulation are not acceptable to the Board, the parties shall not
be bound by the contents of this Stipulation, and the matter shall then be returned to the Division
of Legal Services and Compliance for further proceedings. In the event that the Stipulation is

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.

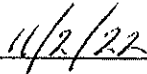
6. The parties to this Stipulation agree that the attorney or other agent for the Division of Legal Services and Compliance and any member of the Board ever assigned as an advisor in this investigation may appear before the Board in open or closed session, without the presence of Respondent, for purposes 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.



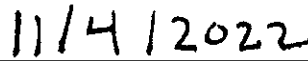
Mark James J. Spaeth, Respondent
Brookfield, WI 53045
Credential No. 7804-1



Date



Jon Derenne, Attorney
Division of Legal Services and Compliance
P.O. Box 7190
Madison, WI 53707-7190



Date

