

## WISCONSIN DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES



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The status of an appeal may be found on court access websites at:

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STATE OF WISCONSIN  
BEFORE THE ACCOUNTING EXAMINING BOARD

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|                               |   |                          |
|-------------------------------|---|--------------------------|
| IN THE MATTER OF DISCIPLINARY | : |                          |
| PROCEEDINGS AGAINST           | : |                          |
|                               | : | FINAL DECISION AND ORDER |
| KIM M. PRITZL                 | : |                          |
| RESPONDENT.                   | : | <b>ORDER 0008421</b>     |

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Division of Legal Services and Compliance Case No. 22 ACC 001

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

Kim M. Pritzl  
Muskego, WI 53150

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

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. Kim M. Pritzl (Respondent) (Year of Birth 1967) is licensed and certified by the State of Wisconsin as a certified public accountant (CPA), having certification and license number 17712-1, first issued on August 4, 2000 and current through December 14, 2022. Respondent's most recent address on file with the Wisconsin Department of Safety and Professional Services (Department) is in Muskego, Wisconsin 53150.

2. On December 6, 2018, Respondent's CPA license expired.

3. On January 10, 2022, Respondent submitted a renewal application to the Department. Respondent reported at that time that she had been convicted on October 31, 2005 of misdemeanor 2<sup>nd</sup> offense OWI in Waukesha County Case No. 2005CT001406. She also reported

a September 6, 2006 conviction of misdemeanor Operating After Revocation (OAR) in Fond du Lac County Case No. 2006CT000531.

4. On February 15, 2022, Respondent's CPA license was renewed.
5. On March 28, 2022, DLSC requested Respondent detail her employment history during the time period in which her CPA license was expired, December 6, 2018 to February 14, 2022.
6. On March 29, 2022, Respondent stated that she was self-employed during this time period, and had been providing QuickBooks bookkeeping services, payroll services, sales tax preparation for 13 businesses, and income tax preparation for 65 individual clients.
7. On August 19, 2022, DLSC requested examples of invoices Respondent issued to clients during the time in which her license was expired.
8. On August 25, 2022, Respondent provided five invoices from that time, each of which identified the name of her business as "Kim Pritzl CPA, LLC."
9. Upon review of Department records, it was determined that Kim Pritzl CPA, LLC has not been licensed at any time by the Board as a certified public accounting firm.
10. In resolution of this matter, Respondent consents to the entry of the following Conclusions of Law and Order.

#### CONCLUSIONS OF LAW

1. The 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 committed an act discreditable to the profession under Wis. Admin. Code § Accy 1.401(1) by failing to notify the Board in writing within 60 days of being convicted of a crime pursuant to Wis. Admin. Code § Accy 1.401(2)(f).<sup>1</sup>
3. By the conduct described in the Findings of Fact, Respondent used the CPA title without a current CPA license in violation of Wis. Admin. Code § Accy 4.101(3).
4. By the conduct described in the Findings of Fact, Respondent practiced as a CPA on behalf of a firm that was not licensed by the Board as an accounting firm in violation of Wis. Admin. Code § Accy 5.201.
5. As a result of the above violations, Respondent is subject to discipline pursuant to Wis. Stat. § 442.12(1)(b).

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<sup>1</sup> This reference to the Wis. Admin. Code. § Accy 1.401(2)(f) is to the Code as it existed at the time of Respondent's convictions.

ORDER

1. The attached Stipulation is accepted.
2. Respondent Kim M. Pritzl is REPRIMANDED.
3. Within ninety (90) days from the date of this Order, Respondent shall pay the COSTS of this matter in the amount of \$1,270.
4. Within sixty (60) days from the date of this Order, Respondent shall apply for CPA firm licensure for her business, Kim Pritzl CPA, LLC.
5. Any requests, petitions, payments of costs (made payable to Department of Safety and Professional Services), and other information required by this Order shall be submitted 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) 266-2112; Fax (608) 266-2264  
DSPSMonitoring@wisconsin.gov

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

6. In the event Respondent violates any term of this Order, Respondent's credential (number 17712-1) or Respondent's right to renew her credential, 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.

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

WISCONSIN ACCOUNTING EXAMINING BOARD

By:

Michael E. Juch  
A Member of the Board

3/8/2023  
Date

STATE OF WISCONSIN  
BEFORE THE ACCOUNTING EXAMINING BOARD

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IN THE MATTER OF DISCIPLINARY  
PROCEEDINGS AGAINST

KIM M. PRITZL,  
RESPONDENT.

:  
:  
:  
:  
:

STIPULATION

**ORDER 0008421**

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Division of Legal Services and Compliance Case No. 22 ACC 001

Respondent Kim M. Pritzl 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.

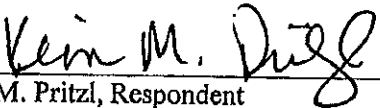
5. If the terms of this Stipulation are not acceptable to the Board, the parties shall not be bound by the contents of this Stipulation, and the matter shall then be returned to the Division of Legal Services and Compliance for further proceedings. In the event that the Stipulation is

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.

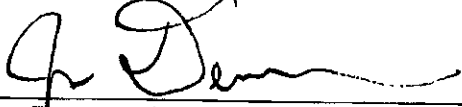
6. The parties to this Stipulation agree that the attorney or other agent for the Division of Legal Services and Compliance and any member of the Board ever assigned as an advisor in this investigation may appear before the Board in open or closed session, without the presence of Respondent, for purposes 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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Kim M. Pritzl, Respondent  
Muskego, WI 53150  
Credential No. 17712-1

12/2/2022  
Date

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

12/5/2022  
Date