

1                                    AMENDMENT TO SENATE BILL 1284

2            AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1284 is amended by  
3 replacing everything after the enacting clause with the  
4 following:

5            "Section 5. The Regulatory Sunset Act is amended by  
6 changing Section 4.14 and adding Section 4.24 as follows:

7            (5 ILCS 80/4.14) (from Ch. 127, par. 1904.14)

8            Sec. 4.14. Acts repealed.

9            (a) The following Acts are repealed December 31, 2003:

10            The Private Detective, Private Alarm, and Private  
11 Security Act of 1993.

12            The Illinois Occupational Therapy Practice Act.

13            (b) The following Acts are repealed January 1, 2004:

14            The Illinois Certified Shorthand Reporters Act of  
15 1984.

16            ~~The Illinois Public Accounting Act.~~

17            The Veterinary Medicine and Surgery Practice Act of  
18 1994.

19            (Source: P.A. 87-261; 87-481; 87-576; 87-895; 88-36; 88-363;  
20 88-424; 88-670, eff. 12-2-94.)

21            (5 ILCS 80/4.24 new)

1        Sec. 4.24. Act repealed on January 1, 2014. The  
2 following Act is repealed on January 1, 2014:

3        The Illinois Public Accounting Act.

4        Section 10. The Illinois Public Accounting Act is  
5 amended by changing Sections 0.03, 1, 2, 3, 6, 7, 8, 9.01,  
6 9.2, 11, 13, 14, 14.1, 14.2, 14.3, 16, 17, 17.1, 17.2, 19,  
7 20.01, 20.1, 20.2, 20.3, 20.4, 20.5, 20.6, 21, 26, 27, 28,  
8 30, 30.1, and 32 and adding Section 9.02 as follows:

9            (225 ILCS 450/0.03) (from Ch. 111, par. 5500.03)

10        Sec. 0.03. Definitions. As used in this Act, unless the  
11 context otherwise requires:

12            (a) "Certified Public Accountant" means any person who  
13 has been issued a certificate as a certified public  
14 accountant from the Board of Examiners University---of  
15 Illinois.

16            (b) "Licensed Certified Public Accountant" means any  
17 person licensed under this Act.

18            (c) "Department" means the Department of Professional  
19 Regulation.

20            (d) "Director" means the Director of Professional  
21 Regulation.

22            (e) (Blank). "Committee"--means--the--Illinois---Public  
23 Accountants-Registration-Committee-appointed-by-the-Direector.

24            (f) "License", "licensee" and "licensure" refers to the  
25 authorization to practice under the provisions of this Act.

26            (g) "Peer review program" means a study, appraisal, or  
27 review of one or more aspects of the professional work of a  
28 person or firm certified or licensed under this Act,  
29 including quality review, peer review, practice monitoring,  
30 quality assurance, and similar programs undertaken  
31 voluntarily or in response to membership requirements in a  
32 professional organization, or as a prerequisite to the

1 providing of professional services under government  
2 requirements, or any similar internal review or inspection  
3 that is required by professional standards.

4 (h) "Review committee" means any person or persons  
5 conducting, reviewing, administering, or supervising a peer  
6 review program.

7 (i) "University" means the University of Illinois.

8 (j) "Board" means the Board of Examiners established  
9 under Section 2.

10 (Source: P.A. 88-36.)

11 (225 ILCS 450/1) (from Ch. 111, par. 5501)

12 Sec. 1. Any person, eighteen years of age or older, who  
13 has received from the Board University ~~of Illinois~~,  
14 ~~hereinafter called the University~~, a certificate of his  
15 qualifications as hereinafter provided, shall be styled and  
16 known as a "Certified Public Accountant," and no other person  
17 shall assume such title or use the abbreviation "C. P.A." or  
18 any words or letters to indicate that the person using the  
19 same is a certified public accountant.

20 (Source: P.A. 83-291.)

21 (225 ILCS 450/2) (from Ch. 111, par. 5502)

22 Sec. 2. Examinations. The Governor University shall  
23 appoint a Board of Examiners that shall determine the  
24 qualifications of persons applying for certificates and shall  
25 make rules for and conduct examinations for determining the  
26 qualifications.

27 The Board shall consist of not less than 9 nor more than  
28 11 9 examiners, as determined by Board rule, 2 at least 7 of  
29 whom shall be members of the public who are not licensed or  
30 certified under this Act or a similar Act of another  
31 jurisdiction and who have no connection with the accounting  
32 or public accounting profession. The remainder shall be

1 certified public accountants in this State who have been  
2 residents of this State for at least 5 years immediately  
3 preceding their appointment, except that one---One shall be  
4 either a certified public an accountant of the grade herein  
5 described or an attorney licensed and residing in this State  
6 and one shall be a certified public accountant who is an  
7 active or retired educator residing in this State. The term  
8 of office of each examiner shall be 3 years, except that upon  
9 the enactment of this amendatory Act of the 92nd General  
10 Assembly 1993, those members currently serving on the Board  
11 shall continue to serve the duration of their terms, one  
12 additional examiner shall be appointed for a term of one  
13 year, one additional examiner for a term of 2 years, and any  
14 2 additional examiners for terms a-term of 3 years. As the  
15 term of each examiner expires, the appointment shall be  
16 filled for a term of 3 years from the date of expiration.  
17 Any Board member who has served as a member for 6 consecutive  
18 years shall not be eligible for reappointment until 2 years  
19 after the end of the term in which the sixth consecutive year  
20 of service occurred, except that members of the Board serving  
21 on the effective date of this Section shall be eligible for  
22 appointment to one additional 3-year term. Where the  
23 expiration of any member's term shall result in less than 11  
24 members then serving on the Board, the member shall continue  
25 to serve until his or her successor is appointed and has  
26 qualified. The Governor may terminate the term of any member  
27 of the Board at any time for cause.

28 The time and place of holding the examinations shall be  
29 determined by the Board and shall be duly advertised by the  
30 Board.

31 The examination shall test the applicant's knowledge of  
32 accounting, auditing, and other related subjects, if any, as  
33 the Board may deem advisable. A candidate must be examined  
34 in all subjects except that a candidate who has passed in 2

1 or more subjects and who attained a minimum grade in each  
2 subject failed as may be established by Board regulations  
3 shall have the right to be re-examined in the remaining  
4 subjects at one or more of the next 6 succeeding  
5 examinations.

6 The Board may in certain cases waive or defer any of the  
7 requirements of this Section regarding the circumstances in  
8 which the various Sections of the examination must be passed  
9 upon a showing that, by reasons of circumstances beyond the  
10 applicant's control, the applicant was unable to meet the  
11 requirement.

12 Applicants may also be required to pass an examination on  
13 the rules of professional conduct, as determined by Board  
14 rule to be appropriate.

15 The examinations shall be given at least twice a year.

16 Any application, document or other information filed by  
17 or concerning an applicant and any examination grades of an  
18 applicant shall be deemed confidential and shall not be  
19 disclosed to anyone without the prior written permission of  
20 the applicant, except that it is hereby deemed in the public  
21 interest that the names and addresses only of all applicants  
22 shall be a public record and be released as public  
23 information. Nothing herein shall prevent the Board from  
24 making public announcement of the names of persons receiving  
25 certificates under this Act.

26 The Board shall adopt all necessary and reasonable rules  
27 and regulations for the effective administration of the  
28 ~~Sections---of~~ this Act ~~for--which--it--is--charged--with~~  
29 ~~administering~~. Without limiting the foregoing, the Board  
30 shall adopt and prescribe rules and regulations for a fair  
31 and wholly and impartial method of determining the  
32 qualifications of applicants for examination and for a fair  
33 and wholly and impartial method of examination of persons  
34 under Section 2 and may establish rules for subjects

1 conditioned and for the transfer of credits from other  
2 jurisdictions with respect to subjects passed.

3 (Source: P.A. 88-36.)

4 (225 ILCS 450/3) (from Ch. 111, par. 5504)

5 Sec. 3. Qualifications of applicants. ~~To be admitted to~~  
6 ~~take the examination given before January 1, 2001, for the~~  
7 ~~purpose of determining the qualifications of applicants for~~  
8 ~~certificates as certified public accountants under this Act,~~  
9 ~~the applicants shall be required to present proof of the~~  
10 ~~successful completion of 120 college or university semester~~  
11 ~~hours of study or their equivalent from a school or schools~~  
12 ~~acceptable to the Board. Of the 120 semester hours, at least~~  
13 ~~27 semester hours shall be in the study of accounting,~~  
14 ~~auditing and business law, provided that of the 27 hours not~~  
15 ~~more than 6 shall be in business law.~~ To be admitted to take  
16 the examination after the year 2000, for the purpose of  
17 determining the qualifications of applicants for certificates  
18 as certified public accountants under this Act, the  
19 applicants shall be required to present proof of the  
20 successful completion of 150 college or university semester  
21 hours of study or their equivalent, to include a  
22 baccalaureate or higher degree conferred by a college or  
23 university acceptable to the Board of Examiners, the total  
24 educational program to include an accounting concentration or  
25 equivalent as determined by Board rules to be appropriate. In  
26 adopting those rules, the Board shall consider, among other  
27 things, any impediments to the interstate practice of public  
28 accounting that may result from differences in the  
29 requirements in other states.

30 Candidates who have taken the examination at least once  
31 before January 1, 2001, may take the examination under the  
32 qualifications in effect when they first took the  
33 examination.

1 (Source: P.A. 87-726; 88-36.)

2 (225 ILCS 450/6) (from Ch. 111, par. 5507)

3 Sec. 6. Fees; pay of examiners; expenses. The Board shall  
4 charge a fee in an amount at least sufficient to defray the  
5 costs and expenses incident to the examination and issuance  
6 of a certificate provided for in Section 3 and for the  
7 issuance of a certificate provided for in Section 5. This fee  
8 shall be payable by the applicant at the time of filing an  
9 application.

10 The Board appointed by the Governor University in  
11 accordance with the provisions of Section 2 shall receive  
12 reasonable compensation, to be set determined by Board rule  
13 the-University, for the time actually expended in pursuance  
14 of the duties imposed upon them by this Act, and they shall  
15 be further entitled to their necessary traveling expenses.  
16 All expenses provided for by this Act shall be paid from the  
17 fees received under this Act, ~~and no expense incurred under~~  
18 ~~this Act shall be charged against other funds of the~~  
19 University.

20 From the fees collected, the Board shall pay all the  
21 expenses incident to the examinations, the expenses of  
22 issuing certificates, the traveling expenses of the  
23 examiners, and their compensation while performing their  
24 duties, and other necessary expenses in the administration of  
25 this Act.

26 (Source: P.A. 88-36.)

27 (225 ILCS 450/7) (from Ch. 111, par. 5508)

28 Sec. 7. Licensure. A holder of a certificate as  
29 certified public accountant issued by the Board shall not be  
30 entitled to practice public accounting, as defined in Section  
31 8, in this State until the person has been licensed as a  
32 licensed certified public accountant by the Board Department

1 ~~of-Professional-Regulation-of-this-State,--and-has-received--a~~  
2 ~~registration-card-from-the-Department.~~

3 The Board Department may refuse to issue or may suspend  
4 the license of any person who fails to file a return, or to  
5 pay the tax, penalty or interest shown in a filed return, or  
6 to pay any final assessment of tax, penalty or interest, as  
7 required by any tax Act administered by the Illinois  
8 Department of Revenue, until such time as the requirements of  
9 any such tax Act are satisfied.

10 (Source: P.A. 88-36.)

11 (225 ILCS 450/8) (from Ch. 111, par. 5509)

12 Sec. 8. Practicing as licensed certified public  
13 accountant. Persons, either individually, as members of a  
14 partnership or limited liability company, or as officers of a  
15 corporation, who sign, affix or associate their names or any  
16 trade or assumed names used by them in a profession or  
17 business to any report expressing or disclaiming an opinion  
18 on a financial statement based on an audit or examination of  
19 that statement, or expressing assurance on a financial  
20 statement, shall be deemed to be in practice as licensed  
21 certified public accountants within the meaning and intent of  
22 this Act.

23 (Source: P.A. 87-435; 88-36.)

24 (225 ILCS 450/9.01)

25 Sec. 9.01. Unlicensed practice; violation; civil  
26 penalty.

27 (a) Any person who practices, offers to practice,  
28 attempts to practice, or holds oneself out to practice as a  
29 public accountant without being licensed under this Act  
30 shall, in addition to any other penalty provided by law, pay  
31 a civil penalty to the Board Department in an amount not to  
32 exceed \$5,000 for each offense as determined by the Board

1 Department. The civil penalty shall be assessed by the Board  
2 Department after a hearing is held in accordance with the  
3 provisions set forth in this Act regarding the provision of a  
4 hearing for the discipline of a licensee.

5 (b) The Board Department has the authority and power to  
6 investigate any and all unlicensed activity.

7 (c) The civil penalty shall be paid within 60 days after  
8 the effective date of the order imposing the civil penalty.  
9 The order shall constitute a judgment and may be filed and  
10 execution had thereon in the same manner as any judgment from  
11 any court of record.

12 (Source: P.A. 89-474, eff. 6-18-96.)

13 (225 ILCS 450/9.02 new)

14 Sec. 9.02. Unauthorized use of title; violation; civil  
15 penalty.

16 (a) Any person who shall assume the title "certified  
17 public accountant" or use the abbreviation "CPA" or any words  
18 or letters to indicate that the person using the same is a  
19 certified public accountant without having been issued a  
20 certificate under the provisions of this Act shall, in  
21 addition to any other penalty provided by law, pay a  
22 civil penalty to the Board in an amount not to exceed \$5,000  
23 for each offense as determined by the Board. The civil  
24 penalty shall be assessed by the Board after a hearing is  
25 held in accordance with the provisions set forth in this  
26 Act regarding the provision of a hearing for the  
27 discipline of a licensee.

28 (b) The Board has the authority and power to  
29 investigate any and all alleged improper use of the  
30 certified public accountant title or CPA designation.

31 (c) The civil penalty shall be paid within 60  
32 days after the effective date of the order imposing the civil  
33 penalty. The order shall constitute a judgment and may be

1 filed and execution had thereon in the same manner as any  
2 judgment from any court of record.

3 (225 ILCS 450/9.2) (from Ch. 111, par. 5510.2)

4 Sec. 9.2. Powers and duties of the Board.

5 (a) The Board Department shall exercise the powers and  
6 duties prescribed by "The Civil Administrative Code of  
7 Illinois" for the administration of licensing acts and shall  
8 exercise such other powers and duties invested by this Act.

9 (b) The Board Director may promulgate rules consistent  
10 with the provisions of this Act for the administration and  
11 enforcement thereof, and for the payment of fees connected  
12 therewith and may prescribe forms which shall be issued in  
13 connection therewith. The rules shall include standards and  
14 criteria for licensure and professional conduct and  
15 discipline. ~~The Department shall consult with the Committee~~  
16 ~~in promulgating rules. Notice of proposed rulemaking shall~~  
17 ~~be transmitted to the Committee and the Department shall~~  
18 ~~review the Committee's response and any recommendations made~~  
19 ~~therein. The Department shall notify the Committee in~~  
20 ~~writing with explanation of deviations from the Committee's~~  
21 ~~recommendations and responses.~~

22 ~~(c) The Department may solicit the advice and expert~~  
23 ~~knowledge of the Committee on any matter relating to the~~  
24 ~~administration and enforcement of this Act.~~

25 ~~(d) The Department shall issue quarterly to the~~  
26 ~~Committee a report of the status of all complaints related to~~  
27 ~~the profession received by the Department.~~

28 (Source: P.A. 83-291.)

29 (225 ILCS 450/11) (from Ch. 111, par. 5512)

30 Sec. 11. Exemption from Act. Nothing in this Act shall  
31 prohibit any person who may be engaged by one or more  
32 persons, partnerships or corporations, from keeping books, or

1 from making trial balances or statements, or, as an employee,  
2 from making audits or preparing reports, provided that the  
3 person does not indicate or in any manner imply that the  
4 trial balances, statements, or reports have been prepared or  
5 examined by a certified public accountant or a licensed  
6 certified public accountant or that they represent the  
7 independent opinion of a certified public accountant or a  
8 licensed certified public accountant. Nothing in this Act  
9 shall prohibit any person from preparing tax and information  
10 returns or from acting as representative or agent at tax  
11 inquiries, examinations or proceedings, or from preparing and  
12 installing accounting systems, or from reviewing accounts and  
13 accounting methods for the purpose of determining the  
14 efficiency of accounting methods or appliances, or from  
15 studying matters of organization, provided that the person  
16 does not indicate or in any manner imply that the reports  
17 have been prepared by, or that the representation or  
18 accounting work has been performed by a certified public  
19 accountant or a licensed certified public accountant.  
20 Unlicensed accountants are not prohibited from performing any  
21 services that they may have performed prior to this  
22 Amendatory Act of 1983.

23 (Source: P.A. 88-36.)

24 (225 ILCS 450/13) (from Ch. 111, par. 5514)

25 Sec. 13. Application for licensure. A person,  
26 partnership, limited liability company, or corporation  
27 desiring to practice public accounting in this State shall  
28 make application to the Board Department for licensure as a  
29 licensed certified public accountant and shall pay the fee  
30 required by Section 17.

31 Applicants have 3 years from the date of application to  
32 complete the application process. If the process has not  
33 been completed in 3 years, the application shall be denied,

1 the fee forfeited and the applicant must reapply and meet the  
2 requirements in effect at the time of reapplication.

3 (Source: P.A. 88-36.)

4 (225 ILCS 450/14) (from Ch. 111, par. 5515)

5 Sec. 14. Qualifications. The Board Department shall  
6 license as licensed certified public accountants the  
7 following:

8 (a) All persons who have received or who hereafter  
9 receive certificates as certified public accountants from the  
10 Board, who have had at least one year of full-time  
11 experience, or its equivalent, providing any type of service  
12 or advice involving the use of accounting, attest, management  
13 advisory, financial advisory, tax, or consulting skills,  
14 which may be gained through employment in government,  
15 industry, academia, or public practice.

16 If the applicant's certificate was issued more than 4  
17 years prior to the application for an internal license under  
18 this Section, the applicant shall submit any evidence the  
19 Board Department may require showing the applicant has  
20 completed not less than 90 hours of continuing professional  
21 education acceptable to the Department within the 3 years  
22 immediately preceding the date of application.

23 ~~The-Committee-shall-be-the-sole-and-final--judge--of--the~~  
24 ~~qualification-of-experience-under-this-section.~~

25 (b) All partnerships, limited liability companies, or  
26 corporations, or other entities engaged in the practice of  
27 public accounting in this State and meeting the following  
28 requirements:

29 (1) (Blank).

30 (2) A majority of the ownership of the firm, in  
31 terms of financial interests and voting rights of all  
32 partners, officers, shareholders, members, or managers,  
33 belongs to persons licensed in some state, and the



1 The--members--of--the-Committee-appointed-by-the-Director  
 2 shall-receive-reasonable-compensation,-to-be--determined--by  
 3 the---Department,-for---the---necessary,-legitimate,-and  
 4 authorized-expenses-approved-by-the-Department.-All--expenses  
 5 shall---be---paid---from---the--Registered--Certified--Public  
 6 Accountants'-Administration-and-Disciplinary-Fund.

7 The-Director-may-terminate-the-appointment-of-any--member  
 8 for-cause.

9 The---Director---shall---consider---the---advice---and  
 10 recommendations--of--the--Committee--on--questions--involving  
 11 standards---of---professional---conduct,-discipline---and  
 12 qualifications-of-candidates-and-licensees-under-this-Act.

13 (Source: P.A. 91-508, eff. 8-13-99; 91-827, eff. 6-13-00.)

14 (225 ILCS 450/14.1)

15 Sec. 14.1. Foreign accountants. The Board Department  
 16 shall issue a license to a holder of a foreign designation,  
 17 granted in a foreign country entitling the holder thereof to  
 18 engage in the practice of public accounting, provided:

19 (a) The applicant is the holder of a certificate from  
 20 the Board issued under Section 2, 5, or 5.1 of this Act; and

21 (b) The foreign authority that granted the designation  
 22 makes similar provision to allow a person who holds a valid  
 23 license issued by this State to obtain a foreign authority's  
 24 comparable designation; and

25 (c) The foreign designation (i) was duly issued by a  
 26 foreign authority that regulates the practice of public  
 27 accounting and the foreign designation has not expired or  
 28 been revoked or suspended; (ii) entitles the holder to issue  
 29 reports upon financial statements; and (iii) was issued upon  
 30 the basis of educational, examination, and experience  
 31 requirements established by the foreign authority or by law;  
 32 and

33 (d) The applicant (i) received the designation based on

1 standards substantially equivalent to those in effect in this  
2 State at the time the foreign designation was granted; and  
3 (ii) completed an experience requirement, substantially  
4 equivalent to the requirement set out in Section 14, in the  
5 jurisdiction that granted the foreign designation or has  
6 completed 5 years of experience in the practice of public  
7 accounting in this State, or meets equivalent requirements  
8 prescribed by the Department by rule, within the 10 years  
9 immediately preceding the application.

10 (Source: P.A. 88-36.)

11 (225 ILCS 450/14.2)

12 Sec. 14.2. Licensure by endorsement.

13 (a) The Board Department shall issue a license as a  
14 public accountant to any applicant who holds a certificate as  
15 a certified public accountant issued by the Board and who  
16 holds a valid unrevoked license or permit to practice as a  
17 public accountant issued under the laws of any other state or  
18 territory of the United States or the District of Columbia,  
19 provided:

20 (1) the individual applicant is determined by the  
21 Board Department to possess personal qualifications  
22 substantially equivalent to this State's current  
23 licensing requirements;

24 (2) at the time the applicant received his or her  
25 current valid and unrevoked license or permit, the  
26 applicant possessed qualifications substantially  
27 equivalent to the qualifications for licensure then in  
28 effect in this State; or

29 (3) the applicant has, after passing the  
30 examination upon which his or her license or other permit  
31 to practice was based, not less than 4 years of  
32 experience in the practice of public accounting within  
33 the 10 years immediately before the application.

1 (b) In determining the substantial equivalency of any  
 2 state's requirements to Illinois' requirements, the Board  
 3 Department may rely on the determinations of the National  
 4 Qualification Appraisal Service of the National Association  
 5 of State Boards of Accountancy or such other qualification  
 6 appraisal service as it deems appropriate.

7 (Source: P.A. 91-508, eff. 8-13-99; 91-779, eff. 6-9-00.)

8 (225 ILCS 450/14.3)

9 Sec. 14.3. Additional requirements for firms. In  
 10 addition to the ownership requirements set forth in  
 11 subsection (b) of Section 14, all firms licensed under this  
 12 Act shall meet the following requirements:

13 (a) All owners of the firm who are not licensed shall be  
 14 active participants in the firm or its affiliated entities.

15 (b) An individual who supervises services for which a  
 16 license is required under Section 8 of this Act or who signs  
 17 or authorizes another to sign any report for which a license  
 18 is required under Section 8 of this Act shall hold a valid,  
 19 unrevoked license from this State or another state and shall  
 20 comply with such additional experience requirements as may be  
 21 required by rule of the Board Department.

22 (c) The firm shall require that all owners of the firm,  
 23 whether or not certified or licensed under this Act, comply  
 24 with rules promulgated under this Act.

25 (d) The firm shall designate to the Board Department in  
 26 writing an individual licensed under this Act who shall be  
 27 responsible for the proper registration of the firm.

28 (Source: P.A. 91-508, eff. 8-13-99.)

29 (225 ILCS 450/16) (from Ch. 111, par. 5517)

30 Sec. 16. Expiration and renewal of licenses; renewal of  
 31 registration; continuing education.

32 (a) The expiration date and renewal period for each

1 license issued under this Act shall be set by rule.

2 (b) Every application for renewal of a license by any  
3 person who has been licensed under this Act for 3 years or  
4 more shall be accompanied or supported by any evidence the  
5 Board Department shall prescribe, in satisfaction of  
6 completing, each 3 years, not less than 120 hours of  
7 qualifying continuing professional education programs.  
8 Applications for renewal by any person who has been licensed  
9 less than 3 years shall be accompanied or supported by  
10 evidence of completion of 20 hours of qualifying continuing  
11 professional education programs for each full 6 months since  
12 the date of licensure or last renewal. Qualifying continuing  
13 education programs include those given by continuing  
14 education sponsors registered with the Department, those  
15 given by the American Institute of CPAs, the Illinois CPA  
16 Foundation, and programs given by sponsors approved by  
17 national accrediting organizations approved by the Board. in  
18 ~~subjects-given-by-continuing-education-sponsors-registered-by~~  
19 ~~the-Department-upon--recommendation--of--the--Committee.~~ All  
20 continuing education sponsors applying to the Board  
21 Department for registration shall be required to submit an  
22 initial nonrefundable application fee set by Board Department  
23 rule. Each registered continuing education sponsor shall be  
24 required to pay an annual renewal fee set by Board Department  
25 rule. Publicly supported colleges, universities, and  
26 governmental agencies located in Illinois are exempt from  
27 payment of any fees required for continuing education sponsor  
28 registration. Failure by a continuing education sponsor to  
29 ~~be--licensed--or~~ pay the fees prescribed in this Act, or to  
30 comply with the rules and regulations established by the  
31 Board Department under this Section regarding requirements  
32 for continuing education courses or sponsors, shall  
33 constitute grounds for revocation or denial of renewal of the  
34 sponsor's registration. All other courses or programs may

1 qualify upon presentation by the licensee of evidence  
2 satisfactory to the Board that the course or program meets  
3 all Board rules for qualifying education programs.

4 ~~Notwithstanding the preceding paragraph, the Department~~  
5 ~~may accept courses and sponsors approved by other states, by~~  
6 ~~the American Institute of Certified Public Accountants, by~~  
7 ~~either state CPA societies, or by national accrediting~~  
8 ~~organizations such as the National Association of State~~  
9 ~~Boards of Accountancy; provided, however, that the sponsor~~  
10 ~~must register with the Department and pay the required fee if~~  
11 ~~its courses are presented in the State of Illinois.~~

12 Failure by an applicant for renewal of a license as a  
13 public accountant to furnish the evidence shall constitute  
14 grounds for disciplinary action, unless the Board Department  
15 in its discretion shall determine the failure to have been  
16 due to reasonable cause. The Board Department, in its  
17 discretion, may renew a license despite failure to furnish  
18 evidence of satisfaction of requirements of continuing  
19 education upon condition that the applicant follow a  
20 particular program or schedule of continuing education. In  
21 issuing rules, regulations, and individual orders in respect  
22 of requirements of continuing education, the Board Department  
23 in its discretion may, among other things, use and rely upon  
24 guidelines and pronouncements of recognized educational and  
25 professional associations; may prescribe rules for content,  
26 duration, and organization of courses; shall take into  
27 account the accessibility to applicants of continuing  
28 education as it may require, and any impediments to  
29 interstate practice of public accounting that may result from  
30 differences in requirements in other states; and may provide  
31 for relaxation or suspension of requirements in regard to  
32 applicants who certify that they do not intend to engage in  
33 the practice of public accounting, and for instances of  
34 individual hardship.

1           The Board Department shall establish by rule a means for  
2 the verification of completion of the continuing education  
3 required by this Section. This verification may be  
4 accomplished through audits of records maintained by  
5 registrants; by requiring the filing of continuing education  
6 certificates with the Board Department; or by other means  
7 established by the Board Department.

8           The Board Department may establish, by rule, guidelines  
9 for acceptance of continuing education on behalf of licensed  
10 certified public accountants taking continuing education  
11 courses in other jurisdictions.

12 (Source: P.A. 87-435; 87-546; 88-36.)

13 (225 ILCS 450/17) (from Ch. 111, par. 5518)

14           Sec. 17. Fees; returned checks; fines. Each person,  
15 partnership, limited liability company, and corporation, to  
16 which a license is issued, shall pay a fee to be established  
17 by the Board Department which allows the Board Department to  
18 pay all costs and expenses incident to the administration of  
19 this Act. Interim licenses shall be at full rates.

20           The Board Department, by rule, shall establish fees to be  
21 paid for certification of records, and copies of this Act and  
22 the rules issued for administration of this Act.

23           Any person who delivers a check or other payment to the  
24 Board Department that is returned to the Board Department  
25 unpaid by the financial institution upon which it is drawn  
26 shall pay to the Board Department, in addition to the amount  
27 already owed to the Board Department, a fine in an amount to  
28 be established by Board rule of-\$50. If the check or other  
29 payment was for a renewal or issuance fee and that person  
30 practices without paying the renewal fee or issuance fee and  
31 the fine due, an additional fine in an amount to be  
32 established by Board rule of-\$100 shall be imposed. The fines  
33 imposed by this Section are in addition to any other

1 discipline provided under this Act for unlicensed practice or  
2 practice on a nonrenewed license. The Board Department shall  
3 notify the person that payment of fees and fines shall be  
4 paid to the Board Department by certified check or money  
5 order within 30 calendar days of the notification. If, after  
6 the expiration of 30 days from the date of the notification,  
7 the person has failed to submit the necessary remittance, the  
8 Board Department shall automatically terminate the license or  
9 certificate or deny the application, without hearing. If,  
10 after termination or denial, the person seeks a license or  
11 certificate, he or she shall apply to the Board Department  
12 for restoration or issuance of the license or certificate and  
13 pay all fees and fines due to the Board Department. The Board  
14 Department may establish a fee for the processing of an  
15 application for restoration of a license or certificate to  
16 pay all expenses of processing this application. The Board  
17 Director may waive the fines due under this Section in  
18 individual cases where the Board Director finds that the  
19 fines would be unreasonable or unnecessarily burdensome.  
20 (Source: P.A. 87-1031; 88-36.)

21 (225 ILCS 450/17.1) (from Ch. 111, par. 5518.1)  
22 Sec. 17.1. Any licensed certified public accountant who  
23 has permitted his license to expire or who has had his  
24 license on inactive status may have his license restored by  
25 making application to the Board Department and filing proof  
26 acceptable to the Board Department of his fitness to have his  
27 license restored, including sworn evidence certifying to  
28 active practice in another jurisdiction satisfactory to the  
29 Board Department and by paying the required restoration fee.  
30 If the public accountant has not maintained an active  
31 practice in another jurisdiction satisfactory to the Board  
32 Department, the Board Department shall determine, by an  
33 evaluation program established by rule, fitness to resume

1 active status and may require the applicant to complete a  
2 period of supervised auditing experience.

3 However, any licensed certified public accountant whose  
4 license expired while he was (1) in Federal Service on active  
5 duty with the Armed Forces of the United States, or the State  
6 Militia called into service or training, or (2) in training  
7 or education under the supervision of the United States  
8 preliminary to induction into the military service, may have  
9 his license renewed reinstated or restored without paying any  
10 lapsed renewal and restoration fees if within 2 years after  
11 honorable termination of such service, training or education  
12 except under conditions other than honorable, he furnished  
13 the Board Department with satisfactory evidence to the effect  
14 that he has been so engaged and that his service, training or  
15 education has been so terminated.

16 (Source: P.A. 84-1299.)

17 (225 ILCS 450/17.2) (from Ch. 111, par. 5518.2)

18 Sec. 17.2. Any licensed certified public accountant who  
19 notifies the Board Department in writing on forms prescribed  
20 by the Board Department, may elect to place his license on an  
21 inactive status and shall, subject to rules of the Board  
22 Department, be excused from payment of renewal fees until he  
23 notifies the Board Department in writing of his desire to  
24 resume active status.

25 Any licensed certified public accountant requesting  
26 restoration from inactive status shall be required to pay the  
27 current renewal fee and shall be required to restore his  
28 license, as provided in this Act.

29 Any licensed certified public accountant whose license is  
30 in an inactive status shall not practice public accounting in  
31 this State of Illinois.

32 The Board Department may, in its discretion, license as a  
33 licensed certified public accountant, on payment of the

1 required fee, an applicant who is a licensed certified public  
 2 accountant licensed under the laws of another jurisdiction if  
 3 the requirements for licensure of licensed certified public  
 4 accountants in the jurisdiction in which the applicant was  
 5 licensed were, at the date of his licensure, substantially  
 6 equivalent to the requirements in force in this State on that  
 7 date.

8 Applicants have 3 years from the date of application to  
 9 complete the application process. If the process has not  
 10 been completed in 3 years, the application shall be denied,  
 11 the fee forfeited and the applicant must reapply and meet the  
 12 requirements in effect at the time of reapplication.

13 (Source: P.A. 86-615.)

14 (225 ILCS 450/19) (from Ch. 111, par. 5520)

15 Sec. 19. Hearings. The Board, or a committee thereof,  
 16 ~~shall~~ ~~Committee-established-under-the-provisions--of--Section~~  
 17 ~~14--shall,~~ ~~upon--designation--by--the-Director,~~ hear charges  
 18 which, if proved, would constitute grounds for disciplinary  
 19 action; shall hear applications for restoration of a  
 20 certificate or license and the issuance of registration cards  
 21 as licensed certified public accountants of any person,  
 22 partnership, limited liability company, or corporation whose  
 23 certificate or license has been suspended or revoked; and  
 24 shall report its findings and recommendations in connection  
 25 therewith to the Board ~~Director,~~ all as provided in Section  
 26 20.01.

27 The Board ~~Department,~~ ~~upon--recommendation--of--the~~  
 28 ~~Committee~~ shall also have power to promulgate and amend rules  
 29 of professional conduct that shall apply to persons certified  
 30 ~~or every-person~~ licensed under this Act.

31 (Source: P.A. 88-36.)

32 (225 ILCS 450/20.01) (from Ch. 111, par. 5521.01)

1           Sec. 20.01. Grounds for discipline; license.

2           (a) The Board Department may refuse to issue or renew,  
3 or may revoke, suspend, or reprimand any license or licensee,  
4 place a licensee on probation for a period of time subject to  
5 any conditions the Board Committee may specify including  
6 requiring the licensee to attend continuing education courses  
7 or to work under the supervision of another licensee, impose  
8 a fine not to exceed \$5,000 for each violation, restrict the  
9 authorized scope of practice, or require a licensee to  
10 undergo a peer review program, for any one or more of the  
11 following:

12                   (1) Violation of any provision of this Act.

13                   (2) Attempting to procure a license to practice  
14 public accounting by bribery or fraudulent  
15 misrepresentations.

16                   (3) Having a license to practice public accounting  
17 revoked, suspended, or otherwise acted against, including  
18 the denial of licensure, by the licensing authority of  
19 another state, the District of Columbia, or any United  
20 States territory ~~territory, or country~~. No disciplinary  
21 action shall be taken in Illinois if the action taken in  
22 another jurisdiction was based upon failure to meet the  
23 continuing professional education requirements of that  
24 jurisdiction and the applicable Illinois continuing  
25 professional education requirements are met.

26                   (4) Being convicted or found guilty, regardless of  
27 adjudication, of a crime in any jurisdiction which  
28 directly relates to the practice of public accounting or  
29 the ability to practice public accounting.

30                   (5) Making or filing a report or record which the  
31 registrant knows to be false, willfully failing to file a  
32 report or record required by state or federal law,  
33 willfully impeding or obstructing the filing, or inducing  
34 another person to impede or obstruct the filing. The

1 reports or records shall include only those that are  
2 signed in the capacity of a licensed certified public  
3 accountant.

4 (6) Conviction in this or another State or the  
5 District of Columbia, or any United States Territory, of  
6 any crime that is punishable by one year or more in  
7 prison or conviction of a crime in a federal court that  
8 is punishable by one year or more in prison.

9 (7) Proof that the licensee is guilty of fraud or  
10 deceit, or of gross negligence, incompetency, or  
11 misconduct, in the practice of public accounting.

12 (8) Violation of any rule adopted under this Act.

13 (9) Practicing on a revoked, suspended, or inactive  
14 license.

15 (10) Suspension or revocation of the right to  
16 practice before any State.

17 (11) Conviction of any crime under the laws of the  
18 United States or any state or territory of the United  
19 States that is a felony or misdemeanor and has dishonesty  
20 as essential element, or of any crime that is directly  
21 related to the practice of the profession.

22 (12) Making any misrepresentation for the purpose  
23 of obtaining a license, or material misstatement in  
24 furnishing information to the Board Department.

25 (13) Aiding or assisting another person in  
26 violating any provision of this Act or rules promulgated  
27 hereunder.

28 (14) Engaging in dishonorable, unethical, or  
29 unprofessional conduct of a character likely to deceive,  
30 defraud, or harm the public and violating the rules of  
31 professional conduct adopted by the Board Department.

32 (15) Habitual or excessive use or addiction to  
33 alcohol, narcotics, stimulants, or any other chemical  
34 agent or drug that results in the inability to practice

1 with reasonable skill, judgment, or safety.

2 (16) Directly or indirectly giving to or receiving  
3 from any person, firm, corporation, partnership, or  
4 association any fee, commission, rebate, or other form of  
5 compensation for any professional service not actually  
6 rendered.

7 (17) Physical or mental disability, including  
8 deterioration through the aging process or loss of  
9 abilities and skills that results in the inability to  
10 practice the profession with reasonable judgment, skill  
11 or safety.

12 (18) Solicitation of professional services by using  
13 false or misleading advertising.

14 (19) Failure to file a return, or pay the tax,  
15 penalty or interest shown in a filed return, or to pay  
16 any final assessment of tax, penalty or interest, as  
17 required by any tax Act administered by the Illinois  
18 Department of Revenue or any successor agency or the  
19 Internal Revenue Service or any successor agency.

20 (20) Practicing or attempting to practice under a  
21 name other than the full name as shown on the license or  
22 any other legally authorized name.

23 (21) A finding by the Board Department that a  
24 licensee has not complied with a provision of any lawful  
25 order issued by the Board Department.

26 (22) Making a false statement to the Board  
27 Department regarding compliance with continuing  
28 professional education requirements.

29 (23) Failing to make a substantive response to a  
30 request for information by the Board Department within 30  
31 days of the request.

32 (a-5) Revocation or suspension by the Board of a CPA  
33 certificate shall operate to automatically suspend a license  
34 to practice public accounting issued hereunder, until such

1 time as the CPA certificate is restored.

2 (b) (Blank).

3 (c) In rendering an order, the Director shall take into  
4 consideration the facts and circumstances involving the type  
5 of acts or omissions in subsection (a) including, but not  
6 limited to:

7 (1) the extent to which public confidence in the  
8 public accounting profession was, might have been, or may  
9 be injured;

10 (2) the degree of trust and dependence among the  
11 involved parties;

12 (3) the character and degree of financial or  
13 economic harm which did or might have resulted; and

14 (4) the intent or mental state of the person  
15 charged at the time of the acts or omissions.

16 (d) The Board Department shall reissue the license upon  
17 a showing ~~certification-by-the-Committee~~ that the disciplined  
18 licensee has complied with all of the terms and conditions  
19 set forth in the final order.

20 (e) The Board Department shall deny any application for  
21 a license or renewal, without hearing, to any person who has  
22 defaulted on an educational loan guaranteed by the Illinois  
23 Student Assistance Commission; however, the Board Department  
24 may issue a license or renewal if the person in default has  
25 established a satisfactory repayment record as determined by  
26 the Illinois Student Assistance Commission.

27 (f) The determination by a court that a licensee is  
28 subject to involuntary admission or judicial admission as  
29 provided in the Mental Health and Developmental Disabilities  
30 Code will result in the automatic suspension of his or her  
31 license. The suspension will end upon a finding by a court  
32 that the licensee is no longer subject to involuntary  
33 admission or judicial admission and ~~7~~ the issuance of an  
34 order so finding and discharging the patient~~7--and--the~~

1 recommendation--of--the--Committee--to--the-Director-that-the  
2 licensee-be-allowed-to-resume-professional-practice.  
3 (Source: P.A. 90-655, eff. 7-30-98.)

4 (225 ILCS 450/20.1) (from Ch. 111, par. 5522)  
5 Sec. 20.1. Investigations; notice; hearing. The Board  
6 Department may, upon its own motion, and shall, upon the  
7 verified complaint in writing of any person setting forth  
8 facts which, if proved, would constitute grounds for  
9 disciplinary action as set forth in Section 20.01,  
10 investigate the actions of any person or entity. The Board  
11 Department may refer complaints and investigations to a  
12 disciplinary body of the accounting profession for technical  
13 assistance. The results of an investigation and  
14 recommendations of the disciplinary body may be considered by  
15 the Board Department, but shall not be considered  
16 determinative and the Board Department shall not in any way  
17 be obligated to take any action or be bound by the results of  
18 the accounting profession's disciplinary proceedings. The  
19 Board, Department before taking disciplinary action, shall  
20 afford the concerned party or parties an opportunity to  
21 request a hearing and if so requested shall set a time and  
22 place for a hearing of the complaint. The Board Department  
23 shall notify the applicant, the certificate holder, or the  
24 licensed person or entity of any charges made and the date  
25 and place of the hearing of those charges by mailing notice  
26 thereof to that person or entity by registered or certified  
27 mail to the place last specified by the accused person or  
28 entity in the last notification to the Board Department, at  
29 least 30 days prior to the date set for the hearing or by  
30 serving a written notice by delivery of the notice to the  
31 accused person or entity at least 15 days prior to the date  
32 set for the hearing, and shall direct the applicant,  
33 certificate holder, or licensee to file a written answer to

1 the Board under oath within 20 days after the service of the  
2 notice and inform the applicant, certificate holder, or  
3 licensee that failure to file an answer will result in  
4 default being taken against the applicant, certificate  
5 holder, or licensee and that the license or certificate may  
6 be suspended, revoked, placed on probationary status, or  
7 other disciplinary action may be taken, including limiting  
8 the scope, nature or extent of practice, as the Board  
9 Director may deem proper. In case the person fails to file an  
10 answer after receiving notice, his or her license or  
11 certificate may, in the discretion of the Board Department,  
12 be suspended, revoked, or placed on probationary status, or  
13 the Board Department may take whatever disciplinary action  
14 deemed proper, including limiting the scope, nature, or  
15 extent of the person's practice or the imposition of a fine,  
16 without a hearing, if the act or acts charged constitute  
17 sufficient grounds for such action under this Act. The Board  
18 Department shall afford the accused person or entity an  
19 opportunity to be heard in person or by counsel at the  
20 hearing. Following At the conclusion of the hearing the  
21 Board Committee shall issue ~~present-to-the-Director~~ a written  
22 order setting forth ~~report--of~~ its finding of facts,  
23 conclusions of law, and penalties to be imposed  
24 recommendations. The order report shall contain a finding  
25 whether or not the accused person violated this Act or failed  
26 to comply with the conditions required in this Act. The  
27 ~~Committee--shall--specify--the--nature--of--the--violation--or~~  
28 ~~failure-to--comply,--and--make--its--recommendations--to--the~~  
29 ~~Director.~~

30 The ~~report--of--findings-of-fact,--conclusions-of-law-and~~  
31 ~~recommendations-of-the-Committee-shall-be-the-basis--for--the~~  
32 ~~Department's--disciplinary-action.--If-the-Director-disagrees~~  
33 ~~in-any-regard-with-the-report,--he--may--issue--an--order--in~~  
34 ~~contravention--of--the--report.--The-Director-shall-provide-a~~

1 ~~written explanation to the Committee of any deviations from~~  
 2 ~~their report, and shall specify with particularity the~~  
 3 ~~reasons of that action in the final order.~~ The finding is not  
 4 admissible in evidence against the person in a criminal  
 5 prosecution brought for the violation of this Act, but the  
 6 hearing and findings are not a bar to a criminal prosecution  
 7 brought for the violation of this Act.

8 (Source: P.A. 87-1031; 88-36.)

9 (225 ILCS 450/20.2) (from Ch. 111, par. 5523)

10 Sec. 20.2. The Board Department may either ~~directly or~~  
 11 ~~through its Committee~~ subpoena and bring before it at any  
 12 hearing any person in this State and take testimony through  
 13 ~~the Committee~~ either orally or by deposition, or both, with  
 14 the same fees and mileage and in the same manner as  
 15 prescribed by law in judicial proceedings in civil cases in  
 16 circuit courts of this State.

17 The Chairman of the Board ~~Director~~, or any member of the  
 18 Board ~~Committee~~ designated by the Chairman, or any hearing  
 19 officer appointed pursuant to Section 20.6, ~~Director~~ may  
 20 administer oaths to witnesses at any hearing which the Board  
 21 Department is authorized by law to conduct, and any other  
 22 oaths required or authorized in any Act administered by the  
 23 Board Department.

24 (Source: P.A. 83-338.)

25 (225 ILCS 450/20.3) (from Ch. 111, par. 5524)

26 Sec. 20.3. Any circuit court in the State of Illinois,  
 27 upon the application of the accused person, partnership or  
 28 corporation, of the complainant or of the Board Department,  
 29 may, by order duly entered, require the attendance of  
 30 witnesses and the production of relevant books and papers  
 31 before the Department at any hearing relative to a  
 32 disciplinary action and the court may compel obedience to the

1 order by proceedings for contempt.

2 (Source: P.A.83-291; 83-334.)

3 (225 ILCS 450/20.4) (from Ch. 111, par. 5525)

4 Sec. 20.4. The Board Department, at its expense, shall  
5 provide a stenographer to take down the testimony and  
6 preserve a record of all proceedings at disciplinary  
7 hearings. The Board Department shall furnish a transcript of  
8 that record to any person interested in that hearing upon  
9 payment of the reasonable cost established by the Department.

10 (Source: P.A. 83-291.)

11 (225 ILCS 450/20.5) (from Ch. 111, par. 5526)

12 Sec. 20.5. Rehearing. In any disciplinary proceeding, a  
13 copy of the Board's order ~~Committee's report~~ shall be served  
14 upon the respondent ~~by the Department~~, either personally or  
15 as provided in this Act for the service of the notice of  
16 hearing. Within 20 days after such service, the respondent  
17 may present to the Board Department a motion in writing for a  
18 rehearing, which motion shall specify the particular grounds  
19 therefor. If no motion for rehearing is filed, then upon the  
20 expiration of the time specified for filing such a motion, or  
21 if a motion or rehearing is denied, then upon such denial the  
22 determination of the Board shall be final ~~Director may enter~~  
23 ~~an order in accordance with recommendations of the Committee~~  
24 ~~except as provided in Section 20.6 of this Act.~~ If the  
25 respondent shall order from the reporting service, and pay  
26 for a transcript of the record within the time for filing a  
27 motion for rehearing, the 20 day period within which such a  
28 motion may be filed shall commence upon the delivery of the  
29 transcript to the respondent.

30 ~~Whenever the Director is satisfied that substantial~~  
31 ~~justice has not been done in the disciplinary proceeding,~~ the  
32 ~~Director may order a rehearing by the Committee or designated~~

1 hearing-officer.

2 Upon the suspension or revocation of a certificate or  
3 license the licensee shall be required to surrender to the  
4 Board Department the certificate or license issued by the  
5 Board Department, and upon failure or refusal so to do, the  
6 Board Department may seize it.

7 The Board Department may exchange information relating to  
8 proceedings resulting in disciplinary action against  
9 certificate holders and licensees with the regulatory  
10 licensing bodies of other states, or with other public  
11 authorities or private organizations having regulatory  
12 interest in such matter.

13 (Source: P.A. 88-36.)

14 (225 ILCS 450/20.6) (from Ch. 111, par. 5526.6)

15 Sec. 20.6. Notwithstanding the provisions of Section  
16 20.2 of this Act, the Board Director shall have the authority  
17 to appoint any attorney duly licensed to practice law in the  
18 State of Illinois to serve as the hearing officer in any  
19 disciplinary action. ~~The-Director-shall-notify-the-Committee~~  
20 ~~of-such-appointment.~~

21 The hearing officer shall have full authority to conduct  
22 the hearing. The hearing officer shall report his findings  
23 of fact, conclusions of law and recommendations to the Board  
24 ~~Committee--and--the-Director.~~ The Board Committee shall have  
25 60 days from receipt of the report to review the report of  
26 the hearing officer and ~~present--their--findings-of-fact,~~  
27 ~~conclusions-of-law-and-recommendations-to-the--Director.---If~~  
28 ~~the--Committee--fails-to-present-its-report-within-the-60-day~~  
29 ~~period,~~ the Director shall issue an order based on the report  
30 of the hearing officer unless it. ~~--If-the-Director~~ disagrees  
31 in any regard with the report of the ~~Committee-or~~ hearing  
32 officer, in which case it he may issue an order in  
33 contravention thereof, which order may require a new hearing

1 as to some or all of the facts in dispute or may issue  
 2 findings of fact and conclusions of law contrary to the  
 3 findings and conclusions of the hearing officer. The  
 4 ~~Director shall provide a written explanation to the Committee~~  
 5 ~~of any such deviations and shall specify with particularity~~  
 6 ~~the reasons for said action in the final order.~~

7 (Source: P.A. 83-291.)

8 (225 ILCS 450/21) (from Ch. 111, par. 5527)

9 Sec. 21. Judicial review; cost of record; order as prima  
 10 facie proof.

11 (a) All final administrative decisions of the Department  
 12 hereunder shall be subject to judicial review pursuant to the  
 13 provisions of the Administrative Review Law, and all  
 14 amendments and modifications thereof, and the rules adopted  
 15 pursuant thereto. The term "administrative decision" is  
 16 defined as in Section 3-101 of the Code of Civil Procedure.

17 Proceedings for judicial review shall be commenced in the  
 18 Circuit Court of the county in which the party applying for  
 19 review resides; provided, that if such party is not a  
 20 resident of this State, the venue shall be in Sangamon,  
 21 Champaign, or Cook County.

22 (b) The Board Department shall not be required to  
 23 certify any record to the court or file any answer in court  
 24 or otherwise appear in any court in a judicial review  
 25 proceeding, unless there is filed in the court with the  
 26 complaint a receipt from the Board Department acknowledging  
 27 payment of the costs of furnishing and certifying the record,  
 28 which costs shall be established by the Board Department.  
 29 Exhibits shall be certified without cost. Failure on the  
 30 part of the plaintiff to file such receipt in court shall be  
 31 grounds for dismissal of the action.

32 (c) An order of disciplinary action or a certified copy  
 33 thereof, over the seal of the Board Department and purporting

1 to be signed by the Chairman or authorized agent of the Board  
2 Director, shall be prima facie proof, subject to being  
3 rebutted, that:

4 (1) the signature is the genuine signature of the  
5 Chairman or authorized agent of the Board Director;

6 (2) the Chairman or authorized agent of the Board  
7 Director is duly appointed and qualified; and

8 (3) the Board Committee and the members thereof are  
9 qualified to act.

10 (Source: P.A. 91-357, eff. 7-29-99.)

11 (225 ILCS 450/26) (from Ch. 111, par. 5532)

12 Sec. 26. Rules and regulations. The Board and--the  
13 Department shall adopt all necessary and reasonable rules and  
14 regulations for the effective administration and enforcement  
15 of the provisions of this Act; and without limiting the  
16 foregoing the Board shall adopt and prescribe rules and  
17 regulations for a fair and wholly impartial method of  
18 determining the qualifications of applicants for examination  
19 and for a fair and wholly impartial method of examination of  
20 persons under Section 2 and may establish rules for subjects  
21 conditioned and for the transfer of credits from other  
22 jurisdictions with respect to subjects passed. All Department  
23 university rules in effect on the effective date of this  
24 amendatory Act of the 92nd General Assembly 1993 shall  
25 continue in effect under the jurisdiction of the Board until  
26 changed by the Board.

27 (Source: P.A. 88-36.)

28 (225 ILCS 450/27) (from Ch. 111, par. 5533)

29 Sec. 27. A licensed certified public accountant shall not  
30 be required by any court to divulge information or evidence  
31 which has been obtained by him in his confidential capacity  
32 as a public accountant. This Section shall not apply to any

1 investigation or hearing undertaken pursuant to this Act.

2 (Source: P.A. 83-291.)

3 (225 ILCS 450/28) (from Ch. 111, par. 5534)

4 Sec. 28. Penalties. Each of the following acts  
5 perpetrated in the State of Illinois is a Class B  
6 misdemeanor.

7 (a) The practice of public accounting insofar as it  
8 consists in rendering service as described in Section 8,  
9 without licensure, in violation of the provisions of this  
10 Act;

11 (b) The obtaining or attempting to obtain licensure as a  
12 licensed certified public accountant by fraud;

13 (c) The use of the title "Certified Public Accountant"  
14 or the abbreviation "C.P.A." or any similar words or letters  
15 indicating the user is a certified public accountant, by any  
16 person who has not received a certificate as a certified  
17 public accountant from the Board;

18 (d) The use of the title "Certified Public Accountant"  
19 or the abbreviation "C.P.A." or any similar words or letters  
20 indicating that the members are certified public accountants,  
21 by any partnership unless all members thereof personally  
22 engaged in the practice of public accounting in this State  
23 have received certificates as certified public accountants  
24 from the Board, are licensed as licensed certified public  
25 accountants by the Board Department, and are holders of an  
26 effective unrevoked license, and the partnership is licensed  
27 as licensed certified public accountants by the Board  
28 Department with an effective unrevoked license;

29 (e) The use of the title "licensed certified public  
30 accountant", "licensed CPA", "Public Accountant", or the  
31 abbreviation "P.A." or any similar words or letters  
32 indicating such person is a licensed certified public  
33 accountant, by any person not licensed as a licensed

1 certified public accountant by the Board Department, and  
 2 holding an effective unrevoked license; provided nothing in  
 3 this Act shall prohibit the use of the title "Accountant" or  
 4 "Bookkeeper" by any person;

5 (f) The use of the title "Licensed Certified Public  
 6 Accountants", "Public Accountants" or the abbreviation  
 7 "P.A.'s" or any similar words or letters indicating that the  
 8 members are public accountants by any partnership unless all  
 9 members thereof personally engaged in the practice of public  
 10 accounting in this State are licensed as licensed certified  
 11 public accountants by the Department and are holders of  
 12 effective unrevoked licenses, and the partnership is licensed  
 13 as a public accounting firm ~~accountants~~ by the Board  
 14 Department with an effective unrevoked licenses;

15 (g) Making false statements to the Board Department  
 16 regarding compliance with continuing professional education  
 17 requirements.

18 (Source: P.A. 88-36.)

19 (225 ILCS 450/30) (from Ch. 111, par. 5535)

20 Sec. 30. The practice of public accounting, as described  
 21 in Section 8 of this Act, by any person in violation of this  
 22 Act is hereby declared to be inimical to the public welfare  
 23 and to be a public nuisance. An action to perpetually enjoin  
 24 from such unlawful practice any person who has been or is  
 25 engaged therein may be maintained in the name of the people  
 26 of the State of Illinois by the Attorney General of the State  
 27 of Illinois, by the State's Attorney of any county in which  
 28 the action is brought, by the Board Department or by any  
 29 resident citizen. The injunction proceeding shall be in  
 30 addition to and not in lieu of any penalties or other  
 31 remedies provided by this Act. No injunction shall issue  
 32 under this section against any person for any act exempted  
 33 under Section 11 of this Act.

1           If any person shall practice as a licensed certified  
 2 public accountant or hold himself out as a licensed certified  
 3 public accountant without being licensed under the provision  
 4 of this Act then any licensed certified public accountant,  
 5 any interested party or any person injured thereby may, in  
 6 addition to the Board ~~Director~~, petition for relief as  
 7 provided in subsection (a) of this Section.

8           Whenever in the opinion of the Board Department any  
 9 person violates any provision of this Act, the Board  
 10 Department may issue a rule to show cause why an order to  
 11 cease and desist should not be entered against him. The rule  
 12 shall clearly set forth the grounds relied upon by the Board  
 13 Department and shall provide a period of 7 days from the date  
 14 of the rule to file an answer to the satisfaction of the  
 15 Board Department. Failure to answer to the satisfaction of  
 16 the Board Department shall cause an order to cease and desist  
 17 to be issued forthwith.

18           (Source: P.A. 83-291.)

19           (225 ILCS 450/30.1) (from Ch. 111, par. 5535.1)

20           Sec. 30.1. No person, partnership, or corporation, or  
 21 other entity licensed or authorized to practice under this  
 22 Act or any of its employees, partners, members, officers or  
 23 shareholders shall be liable to persons not in privity of  
 24 contract with such person, partnership, or corporation, or  
 25 other entity for civil damages resulting from acts,  
 26 omissions, decisions or other conduct in connection with  
 27 professional services performed by such person, partnership,  
 28 or corporation, or other entity, except for:

29           (1) such acts, omissions, decisions or conduct that  
 30 constitute fraud or intentional misrepresentations, or

31           (2) such other acts, omissions, decisions or conduct, if  
 32 such person, partnership or corporation was aware that a  
 33 primary intent of the client was for the professional

1 services to benefit or influence the particular person  
 2 bringing the action; provided, however, for the purposes of  
 3 this subparagraph (2), if such person, partnership, ~~or~~  
 4 corporation, or other entity (i) identifies in writing to the  
 5 client those persons who are intended to rely on the  
 6 services, and (ii) sends a copy of such writing or similar  
 7 statement to those persons identified in the writing or  
 8 statement, then such person, partnership, ~~or~~ corporation, or  
 9 other entity or any of its employees, partners, members,  
 10 officers or shareholders may be held liable only to such  
 11 persons intended to so rely, in addition to those persons in  
 12 privity of contract with such person, partnership, ~~or~~  
 13 corporation, or other entity.

14 (Source: P.A. 84-1251.)

15 (225 ILCS 450/32) (from Ch. 111, par. 5537)

16 Sec. 32. (a) This subsection (a) applies only until  
 17 July 1, 2004.

18 All moneys received by the Department under this Act  
 19 shall be deposited into the Registered Certified Public  
 20 Accountants' Administration and Disciplinary Fund, which is  
 21 hereby created as a special fund in the State Treasury. The  
 22 funds in the account shall be used by the Department or the  
 23 Board, as appropriated, exclusively for expenses of the  
 24 Department, and the Public Accountants' Registration  
 25 Committee, or the Board in the administration of this Act.

26 Moneys in the Registered Certified Public Accountants'  
 27 Administration and Disciplinary Fund may be invested and  
 28 reinvested, with all earnings received from the investments  
 29 to be deposited into the Registered Certified Public  
 30 Accountants' Administration and Disciplinary Fund.

31 Moneys from the Fund may also be used for direct and  
 32 allocable indirect costs related to the public purposes of  
 33 the Department of Professional Regulation or the Board.

1 Moneys in the Fund may be transferred to the Professions  
2 Indirect Cost Fund as authorized by Section 2105-300 of the  
3 Department of Professional Regulation Law (20 ILCS  
4 2105/2105-300).

5 (b) This subsection (b) applies beginning July 1, 2004.

6 All moneys received by the Board under this Act shall be  
7 deposited into the Registered Certified Public Accountants'  
8 Administration and Disciplinary Fund, a special fund in the  
9 State Treasury. The moneys in the Fund shall be used by the  
10 Board, as appropriated, exclusively for expenses of the  
11 Department and the Board in the administration of this Act.

12 Moneys in the Registered Certified Public Accountants'  
13 Administration and Disciplinary Fund may be invested and  
14 reinvested, with all earnings received from the investments  
15 to be deposited into the Registered Certified Public  
16 Accountants' Administration and Disciplinary Fund.

17 (Source: P.A. 91-239, eff. 1-1-00.)

18 Section 99. Effective date. This Section, Section 5,  
19 and the changes to Section 32 of the Illinois Public  
20 Accounting Act take effect upon becoming law; all of the  
21 other provisions take effect July 1, 2004."