

1 AN ACT concerning regulation.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Illinois Public Accounting Act is amended by
5 changing Sections 0.03, 6.1, 9.01, 14.3, 16, 20.01, 20.1, and
6 27 and by adding Section 9.3 as follows:

7 (225 ILCS 450/0.03) (from Ch. 111, par. 5500.03)

8 (Section scheduled to be repealed on January 1, 2014)

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

11 (a) "Registered Certified Public Accountant" means any
12 person who has been issued a registration under this Act as a
13 Registered Certified Public Accountant.

14 (b) "Licensed Certified Public Accountant" means any
15 person licensed under this Act as a Licensed Certified Public
16 Accountant.

17 (c) "Committee" means the Public Accountant Registration
18 Committee appointed by the Director.

19 (d) "Department" means the Department of Professional
20 Regulation.

21 (e) "Director" means the Director of Professional
22 Regulation.

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

25 (g) "Peer review program" means a study, appraisal, or
26 review of one or more aspects of the professional work of a
27 person or firm or sole practitioner in the practice of public
28 accounting to determine the degree of compliance by the firm or
29 sole practitioner with professional standards and practices,
30 conducted by persons who hold current licenses to practice
31 public accounting under the laws of this or another state and
32 who are not affiliated with the firm or sole practitioner being

1 ~~reviewed certified or licensed under this Act, including~~
2 ~~quality review, peer review, practice monitoring, quality~~
3 ~~assurance, and similar programs undertaken voluntarily or as a~~
4 ~~prerequisite to the providing of professional services under~~
5 ~~government requirements, or any similar internal review or~~
6 ~~inspection that is required by professional standards.~~

7 (h) "Review committee" means any person or persons
8 conducting, reviewing, administering, or supervising a peer
9 review program.

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

11 (j) "Board" means the Board of Examiners established under
12 Section 2.

13 (k) "Registration", "registrant", and "registered" refer
14 to the authorization to hold oneself out as or use the title
15 "Registered Certified Public Accountant" or "Certified Public
16 Accountant", unless the context otherwise requires.

17 (l) "Peer Review Administrator" means an organization
18 designated by the Department that meets the requirements of
19 subsection (f) of Section 16 of this Act and other rules that
20 the Department may adopt.

21 (Source: P.A. 92-457, eff. 7-1-04; 93-683, eff. 7-2-04.)

22 (225 ILCS 450/6.1)

23 (Section scheduled to be repealed on January 1, 2014)

24 Sec. 6.1. Examinations.

25 (a) The examination shall test the applicant's knowledge of
26 accounting, auditing, and other related subjects, if any, as
27 the Board may deem advisable. A candidate shall be required to
28 pass all sections of the examination in order to qualify for a
29 certificate. A candidate may take the required test sections
30 individually and in any order, as long as the examination is
31 taken within a timeframe established by Board rule.

32 (b) On and after January 1, 2005, applicants shall also be
33 required to pass an examination on the rules of professional
34 conduct, as determined by Board rule to be appropriate, before
35 they may be awarded a certificate as a Certified Public

1 Accountant.

2 (c) Pursuant to compliance with the Americans with
3 Disabilities Act, the Board may provide alternative test
4 administration arrangements that are reasonable in the context
5 of the Certified Public Accountant examination for applicants
6 who are unable to take the examination under standard
7 conditions upon an applicant's submission of evidence as the
8 Board may require, which may include a signed statement from a
9 medical or other licensed medical professional, identifying
10 the applicant's disabilities and the specific alternative
11 accommodations the applicant may need. Any alteration in test
12 administration arrangements does not waive the requirement of
13 sitting for and passing the examination. ~~The Board may in~~
14 ~~certain cases waive or defer any of the requirements of this~~
15 ~~Section regarding the circumstances in which the various~~
16 ~~Sections of the examination must be passed upon a showing that,~~
17 ~~by reasons of circumstances beyond the applicant's control, the~~
18 ~~applicant was unable to meet the requirement.~~

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

28 (Source: P.A. 93-683, eff. 7-2-04.)

29 (225 ILCS 450/9.01)

30 (Section scheduled to be repealed on January 1, 2014)

31 Sec. 9.01. Unlicensed practice; violation; civil penalty.

32 (a) Any person or firm that ~~who~~ practices, offers to
33 practice, attempts to practice, or holds oneself out to
34 practice as a licensed certified public accountant without
35 being licensed under this Act shall, in addition to any other

1 penalty provided by law, pay a civil penalty to the Department
2 in an amount not to exceed \$5,000 for each offense as
3 determined by the Department. The civil penalty shall be
4 assessed by the Department after a hearing is held in
5 accordance with the provisions set forth in this Act regarding
6 the provision of a hearing for the discipline of a licensee.

7 (b) The Department has the authority and power to
8 investigate any and all unlicensed activity.

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

14 (Source: P.A. 92-457, eff. 7-1-04; 93-683, eff. 7-2-04.)

15 (225 ILCS 450/9.3 new)

16 (Section scheduled to be repealed on January 1, 2014)

17 Sec. 9.3. Sharing of information. Notwithstanding any
18 other provision of this Act, for the purpose of carrying out
19 their respective duties and responsibilities under this Act and
20 to effectuate the purpose of this Act, both the Board of
21 Examiners and the Department of Financial and Professional
22 Regulation are authorized and directed to share information
23 with each other regarding those individuals and entities
24 licensed or certified or applying for licensure or
25 certification under this Act.

26 (225 ILCS 450/14.3)

27 (Section scheduled to be repealed on January 1, 2014)

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

32 (a) All owners of the firm, whether licensed or not, shall
33 be active participants in the firm or its affiliated entities.

34 (b) An individual who supervises services for which a

1 license is required under Section 8 of this Act or who signs or
2 authorizes another to sign any report for which a license is
3 required under Section 8 of this Act shall hold a valid, active
4 ~~unrevoked~~ Licensed Certified Public Accountant license from
5 this State or another state and shall comply with such
6 additional experience requirements as may be required by rule
7 of the Board.

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

11 (d) The firm shall designate to the Department in writing
12 an individual licensed under this Act who shall be responsible
13 for the proper registration of the firm.

14 (e) Applicants have 3 years from the date of application to
15 complete the application process. If the process has not been
16 completed in 3 years, the application shall be denied, the fee
17 shall be forfeited, and the applicant must reapply and meet the
18 requirements in effect at the time of reapplication.

19 (Source: P.A. 92-457, eff. 7-1-04; 93-683, eff. 7-2-04.)

20 (225 ILCS 450/16) (from Ch. 111, par. 5517)

21 (Section scheduled to be repealed on January 1, 2014)

22 Sec. 16. Expiration and renewal of licenses; renewal of
23 registration; continuing education.

24 (a) The expiration date and renewal period for each license
25 issued under this Act shall be set by rule.

26 (b) Every holder of a license or registration under this
27 Act may renew such license or registration before the
28 expiration date upon payment of the required renewal fee as set
29 by rule.

30 (c) Every application for renewal of a license by a
31 licensed certified public accountant who has been licensed
32 under this Act for 3 years or more shall be accompanied or
33 supported by any evidence the Department shall prescribe, in
34 satisfaction of completing, each 3 years, not less than 120
35 hours of continuing professional education programs in

1 subjects given by continuing education sponsors registered by
2 the Department upon recommendation of the Committee. Of the 120
3 hours, not less than 4 hours shall be courses covering the
4 subject of professional ethics. All continuing education
5 sponsors applying to the Department for registration shall be
6 required to submit an initial nonrefundable application fee set
7 by Department rule. Each registered continuing education
8 sponsor shall be required to pay an annual renewal fee set by
9 Department rule. Publicly supported colleges, universities,
10 and governmental agencies located in Illinois are exempt from
11 payment of any fees required for continuing education sponsor
12 registration. Failure by a continuing education sponsor to be
13 licensed or pay the fees prescribed in this Act, or to comply
14 with the rules and regulations established by the Department
15 under this Section regarding requirements for continuing
16 education courses or sponsors, shall constitute grounds for
17 revocation or denial of renewal of the sponsor's registration.

18 (d) Licensed Certified Public Accountants are exempt from
19 the continuing professional education requirement for the
20 first renewal period following the original issuance of the
21 license.

22 Notwithstanding the provisions of ~~this~~ subsection (c), the
23 Department may accept courses and sponsors approved by other
24 states, by the American Institute of Certified Public
25 Accountants, by other state CPA societies, or by national
26 accrediting organizations such as the National Association of
27 State Boards of Accountancy.

28 Failure by an applicant for renewal of a license as a
29 licensed certified public accountant to furnish the evidence
30 shall constitute grounds for disciplinary action, unless the
31 Department in its discretion shall determine the failure to
32 have been due to reasonable cause. The Department, in its
33 discretion, may renew a license despite failure to furnish
34 evidence of satisfaction of requirements of continuing
35 education upon condition that the applicant follow a particular
36 program or schedule of continuing education. In issuing rules

1 and individual orders in respect of requirements of continuing
2 education, the Department in its discretion may, among other
3 things, use and rely upon guidelines and pronouncements of
4 recognized educational and professional associations; may
5 prescribe rules for the content, duration, and organization of
6 courses; shall take into account the accessibility to
7 applicants of such continuing education as it may require, and
8 any impediments to interstate practice of public accounting
9 that may result from differences in requirements in other
10 states; and may provide for relaxation or suspension of
11 requirements in regard to applicants who certify that they do
12 not intend to engage in the practice of public accounting, and
13 for instances of individual hardship.

14 The Department shall establish by rule a means for the
15 verification of completion of the continuing education
16 required by this Section. This verification may be accomplished
17 through audits of records maintained by licensees; by requiring
18 the filing of continuing education certificates with the
19 Department; or by other means established by the Department.

20 The Department may establish, by rule, guidelines for
21 acceptance of continuing education on behalf of licensed
22 certified public accountants taking continuing education
23 courses in other jurisdictions.

24 (e) For renewals on and after July 1, 2012, as a condition
25 for granting a renewal license to firms and sole practitioners
26 who provide services requiring a license under this Act, the
27 Department shall require that the firm or sole practitioner
28 satisfactorily complete a peer review during the immediately
29 preceding 3-year period, accepted by a Peer Review
30 Administrator in accordance with established standards for
31 performing and reporting on peer reviews, unless the firm or
32 sole practitioner is exempted under the provisions of
33 subsection (i) of this Section. A firm or sole practitioner
34 shall, at the request of the Department, submit to the
35 Department a letter from the Peer Review Administrator stating
36 the date on which the peer review was satisfactorily completed.

1 A new firm or sole practitioner not subject to subsection
2 (1) of this Section shall undergo its first peer review during
3 the first full renewal cycle after it is granted its initial
4 license.

5 The requirements of this subsection (e) shall not apply to
6 any person providing services requiring a license under this
7 Act to the extent that such services are provided in the
8 capacity of an employee of the Office of the Auditor General or
9 to a nonprofit cooperative association engaged in the rendering
10 of licensed service to its members only under paragraph (3) of
11 subsection (b) of Section 14 of this Act or any of its
12 employees to the extent that such services are provided in the
13 capacity of an employee of the association.

14 (f) The Department shall approve only Peer Review
15 Administrators that the Department finds comply with
16 established standards for performing and reporting on peer
17 reviews. The Department may adopt rules establishing
18 guidelines for peer reviews, which shall do all of the
19 following:

20 (1) Require that a peer review be conducted by a
21 reviewer that is independent of the firm reviewed and
22 approved by the Peer Review Administrator under
23 established standards.

24 (2) Other than in the peer review process, prohibit the
25 use or public disclosure of information obtained by the
26 reviewer, the Peer Review Administrator, or the Department
27 during or in connection with the peer review process. The
28 requirement that information not be publicly disclosed
29 shall not apply to a hearing before the Department that the
30 firm or sole practitioner requests be public or to the
31 information described in paragraph (3) of subsection (i) of
32 this Section.

33 (g) If a firm or sole practitioner fails to satisfactorily
34 complete a peer review as required by subsection (e) of this
35 Section or does not comply with any remedial actions determined
36 necessary by the Peer Review Administrator, the Peer Review

1 Administrator shall notify the Department of the failure and
2 shall submit a record with specific references to the rule,
3 statutory provision, professional standards, or other
4 applicable authority upon which the Peer Review Administrator
5 made its determination and the specific actions taken or failed
6 to be taken by the licensee that in the opinion of the Peer
7 Review Administrator constitutes a failure to comply. The
8 Department may at its discretion or shall upon submission of a
9 written application by the firm or sole practitioner hold a
10 hearing under Section 20.1 of this Act to determine whether the
11 firm or sole practitioner has complied with subsection (e) of
12 this Section. The hearing shall be confidential and shall not
13 be open to the public unless requested by the firm or sole
14 practitioner.

15 (h) The firm or sole practitioner reviewed shall pay for
16 any peer review performed. The Peer Review Administrator may
17 charge a fee to each firm and sole practitioner sufficient to
18 cover costs of administering the peer review program.

19 (i) A firm or sole practitioner shall be exempt from the
20 requirement to undergo a peer review if:

21 (1) Within 3 years before the date of application for
22 renewal licensure, the sole practitioner or firm has
23 undergone a peer review conducted in another state or
24 foreign jurisdiction that meets the requirements of
25 paragraphs (1) and (2) of subsection (f) of this Section.
26 The sole practitioner or firm shall submit to the
27 Department a letter from the organization administering
28 the most recent peer review stating the date on which the
29 peer review was completed; or

30 (2) The sole practitioner or firm satisfies all of the
31 following conditions:

32 (A) during the preceding 2 years, the firm or sole
33 practitioner has not accepted or performed any
34 services requiring a license under this Act;

35 (B) the firm or sole practitioner agrees to notify
36 the Department within 30 days of accepting an

1 engagement for services requiring a license under this
2 Act and to undergo a peer review within 18 months after
3 the end of the period covered by the engagement; or

4 (3) For reasons of personal health, military service,
5 or other good cause, the Department determines that the
6 sole practitioner or firm is entitled to an exemption,
7 which may be granted for a period of time not to exceed 12
8 months.

9 (j) If a peer review report indicates that a firm or sole
10 practitioner complies with the appropriate professional
11 standards and practices set forth in the rules of the
12 Department and no further remedial action is required, the Peer
13 Review Administrator shall destroy all working papers and
14 documents, other than report-related documents, related to the
15 peer review within 90 days after issuance of the letter of
16 acceptance by the Peer Review Administrator. If a peer review
17 letter of acceptance indicates that corrective action is
18 required, the Peer Review Administrator may retain documents
19 and reports related to the peer review until completion of the
20 next peer review or other agreed-to corrective actions.

21 (k) In the event the practices of 2 or more firms or sole
22 practitioners are merged or otherwise combined, the surviving
23 firm shall retain the peer review year of the largest firm, as
24 determined by the number of accounting and auditing hours of
25 each of the practices. In the event that the practice of a firm
26 is divided or a portion of its practice is sold or otherwise
27 transferred, any firm or sole practitioner acquiring some or
28 all of the practice that does not already have its own review
29 year shall retain the review year of the former firm. In the
30 event that the first peer review of a firm that would otherwise
31 be required by this subsection (k) would be less than 12 months
32 after its previous review, a review year shall be assigned by a
33 Peer Review Administrator so that the firm's next peer review
34 occurs after not less than 12 months of operation, but not
35 later than 18 months of operation.

36 (Source: P.A. 92-457, eff. 7-1-04; 93-683, eff. 7-2-04; revised

1 10-11-05.)

2 (225 ILCS 450/20.01) (from Ch. 111, par. 5521.01)

3 (Section scheduled to be repealed on January 1, 2014)

4 Sec. 20.01. Grounds for discipline; license or
5 registration.

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

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

18 (2) Attempting to procure a license or registration to
19 practice under this Act by bribery or fraudulent
20 misrepresentations.

21 (3) Having a license to practice public accounting or
22 registration revoked, suspended, or otherwise acted
23 against, including the denial of licensure or
24 registration, by the licensing or registering authority of
25 another state, territory, or country, including but not
26 limited to the District of Columbia, or any United States
27 territory. No disciplinary action shall be taken in
28 Illinois if the action taken in another jurisdiction was
29 based upon failure to meet the continuing professional
30 education requirements of that jurisdiction and the
31 applicable Illinois continuing professional education
32 requirements are met.

33 (4) Being convicted or found guilty, regardless of
34 adjudication, of a crime in any jurisdiction which directly
35 relates to the practice of public accounting or the ability

1 to practice public accounting or as a Registered Certified
2 Public Accountant.

3 (5) Making or filing a report or record which the
4 registrant or licensee knows to be false, willfully failing
5 to file a report or record required by state or federal
6 law, willfully impeding or obstructing the filing, or
7 inducing another person to impede or obstruct the filing.
8 The reports or records shall include only those that are
9 signed in the capacity of a licensed certified public
10 accountant or a registered certified public accountant.

11 (6) Conviction in this or another State or the District
12 of Columbia, or any United States Territory, of any crime
13 that is punishable by one year or more in prison or
14 conviction of a crime in a federal court that is punishable
15 by one year or more in prison.

16 (7) Proof that the licensee or registrant is guilty of
17 fraud or deceit, or of gross negligence, incompetency, or
18 misconduct, in the practice of public accounting.

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

20 (9) Practicing on a revoked, suspended, or inactive
21 license or registration.

22 (10) Suspension or revocation of the right to practice
23 before any state or federal agency.

24 (11) Conviction of any crime under the laws of the
25 United States or any state or territory of the United
26 States that is a felony or misdemeanor and has dishonesty
27 as an essential element, or of any crime that is directly
28 related to the practice of the profession.

29 (12) Making any misrepresentation for the purpose of
30 obtaining a license, or registration or material
31 misstatement in furnishing information to the Department.

32 (13) Aiding or assisting another person in violating
33 any provision of this Act or rules promulgated hereunder.

34 (14) Engaging in dishonorable, unethical, or
35 unprofessional conduct of a character likely to deceive,
36 defraud, or harm the public ~~and violating the rules of~~

1 ~~professional conduct adopted by the Department.~~

2 (15) Habitual or excessive use or addiction to alcohol,
3 narcotics, stimulants, or any other chemical agent or drug
4 that results in the inability to practice with reasonable
5 skill, judgment, or safety.

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

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

15 (18) Solicitation of professional services by using
16 false or misleading advertising.

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

23 (20) Practicing or attempting to practice under a name
24 other than the full name as shown on the license or
25 registration or any other legally authorized name.

26 (21) A finding by the Department that a licensee or
27 registrant has not complied with a provision of any lawful
28 order issued by the Department.

29 (22) Making a false statement to the Department
30 regarding compliance with continuing professional
31 education or peer review requirements.

32 (23) Failing to make a substantive response to a
33 request for information by the Department within 30 days of
34 the request.

35 (b) (Blank).

36 (c) In rendering an order, the Department shall take into

1 consideration the facts and circumstances involving the type of
2 acts or omissions in subsection (a) including, but not limited
3 to:

4 (1) the extent to which public confidence in the public
5 accounting profession was, might have been, or may be
6 injured;

7 (2) the degree of trust and dependence among the
8 involved parties;

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

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

13 (d) The Department shall reissue the license or
14 registration upon a showing that the disciplined licensee or
15 registrant has complied with all of the terms and conditions
16 set forth in the final order.

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

25 (f) The determination by a court that a licensee or
26 registrant is subject to involuntary admission or judicial
27 admission as provided in the Mental Health and Developmental
28 Disabilities Code will result in the automatic suspension of
29 his or her license or registration. The licensee or registrant
30 shall be responsible for notifying the Department of the
31 determination by the court that the licensee or registrant is
32 subject to involuntary admission or judicial admission as
33 provided in the Mental Health and Developmental Disabilities
34 Code. The licensee or registrant shall also notify the
35 Department upon discharge so that a determination may be made
36 under item (17) of subsection (a) whether the licensee or

1 registrant may resume practice.

2 (Source: P.A. 92-457, eff. 7-1-04; 93-629, eff. 12-23-03;
3 93-683, eff. 7-2-04.)

4 (225 ILCS 450/20.1) (from Ch. 111, par. 5522)

5 (Section scheduled to be repealed on January 1, 2014)

6 Sec. 20.1. Investigations; notice; hearing. The Department
7 may, upon its own motion, and shall, upon the verified
8 complaint in writing of any person setting forth facts which,
9 if proved, would constitute grounds for disciplinary action as
10 set forth in Section 20.01, investigate the actions of any
11 person or entity. The Department may refer complaints and
12 investigations to a disciplinary body of the accounting
13 profession for technical assistance. The results of an
14 investigation and recommendations of the disciplinary body may
15 be considered by the Department, but shall not be considered
16 determinative and the Department shall not in any way be
17 obligated to take any action or be bound by the results of the
18 accounting profession's disciplinary proceedings. The
19 Department, before taking disciplinary action, shall afford
20 the concerned party or parties an opportunity to request a
21 hearing and if so requested shall set a time and place for a
22 hearing of the complaint. With respect to determinations by a
23 Peer Review Administrator duly appointed by the Department
24 under subsection (f) of Section 16 of this Act that a licensee
25 has failed to satisfactorily complete a peer review as required
26 under subsection (e) of Section 16, the Department may consider
27 the Peer Review Administrator's findings of fact as prima facie
28 evidence, and upon request by a licensee for a hearing the
29 Department shall review the record presented and hear arguments
30 by the licensee or the licensee's counsel but need not conduct
31 a trial or hearing de novo or accept additional evidence. The
32 Department shall notify the applicant or the licensed or
33 registered person or entity of any charges made and the date
34 and place of the hearing of those charges by mailing notice
35 thereof to that person or entity by registered or certified

1 mail to the place last specified by the accused person or
2 entity in the last notification to the Department, at least 30
3 days prior to the date set for the hearing or by serving a
4 written notice by delivery of the notice to the accused person
5 or entity at least 15 days prior to the date set for the
6 hearing, and shall direct the applicant or licensee or
7 registrant to file a written answer to the Department under
8 oath within 20 days after the service of the notice and inform
9 the applicant or licensee or registrant that failure to file an
10 answer will result in default being taken against the applicant
11 or licensee or registrant and that the license or registration
12 may be suspended, revoked, placed on probationary status, or
13 other disciplinary action may be taken, including limiting the
14 scope, nature or extent of practice, as the Director may deem
15 proper. In case the person fails to file an answer after
16 receiving notice, his or her license or registration may, in
17 the discretion of the Department, be suspended, revoked, or
18 placed on probationary status, or the Department may take
19 whatever disciplinary action deemed proper, including limiting
20 the scope, nature, or extent of the person's practice or the
21 imposition of a fine, without a hearing, if the act or acts
22 charged constitute sufficient grounds for such action under
23 this Act. The Department shall afford the accused person or
24 entity an opportunity to be heard in person or by counsel at
25 the hearing. At the conclusion of the hearing the Committee
26 shall present to the Director a written report setting forth
27 its finding of facts, conclusions of law, and recommendations.
28 The report shall contain a finding whether or not the accused
29 person violated this Act or failed to comply with the
30 conditions required in this Act. If the Director disagrees in
31 any regard with the report, he or she may issue an order in
32 contravention of the report. The Director shall provide a
33 written explanation to the Committee of any such deviations and
34 shall specify with particularity the reasons for the
35 deviations.

36 The finding is not admissible in evidence against the

1 person in a criminal prosecution brought for the violation of
2 this Act, but the hearing and findings are not a bar to a
3 criminal prosecution brought for the violation of this Act.

4 (Source: P.A. 92-457, eff. 7-1-04; 93-683, eff. 7-2-04.)

5 (225 ILCS 450/27) (from Ch. 111, par. 5533)

6 (Section scheduled to be repealed on January 1, 2014)

7 Sec. 27. A licensed or registered certified public
8 accountant shall not be required by any court to divulge
9 information or evidence which has been obtained by him in his
10 confidential capacity as a licensed or registered certified
11 public accountant. This Section shall not apply to any
12 investigation or hearing undertaken pursuant to this Act.

13 (Source: P.A. 92-457, eff. 7-1-04.)

14 Section 99. Effective date. This Act takes effect upon
15 becoming law.