

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, 16, 20.01, 20.1, and 27 as  
6 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8 (Section scheduled to be repealed on January 1, 2014)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 450/16) (from Ch. 111, par. 5517)

30 (Section scheduled to be repealed on January 1, 2014)

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

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

35 (b) Every holder of a license or registration under this

1 Act may renew such license or registration before the  
2 expiration date upon payment of the required renewal fee as set  
3 by rule.

4 (c) Every application for renewal of a license by a  
5 licensed certified public accountant who has been licensed  
6 under this Act for 3 years or more shall be accompanied or  
7 supported by any evidence the Department shall prescribe, in  
8 satisfaction of completing, each 3 years, not less than 120  
9 hours of continuing professional education programs in  
10 subjects given by continuing education sponsors registered by  
11 the Department upon recommendation of the Committee. Of the 120  
12 hours, not less than 4 hours shall be courses covering the  
13 subject of professional ethics. All continuing education  
14 sponsors applying to the Department for registration shall be  
15 required to submit an initial nonrefundable application fee set  
16 by Department rule. Each registered continuing education  
17 sponsor shall be required to pay an annual renewal fee set by  
18 Department rule. Publicly supported colleges, universities,  
19 and governmental agencies located in Illinois are exempt from  
20 payment of any fees required for continuing education sponsor  
21 registration. Failure by a continuing education sponsor to be  
22 licensed or pay the fees prescribed in this Act, or to comply  
23 with the rules and regulations established by the Department  
24 under this Section regarding requirements for continuing  
25 education courses or sponsors, shall constitute grounds for  
26 revocation or denial of renewal of the sponsor's registration.

27 (d) Licensed Certified Public Accountants are exempt from  
28 the continuing professional education requirement for the  
29 first renewal period following the original issuance of the  
30 license.

31 Notwithstanding the provisions of this subsection (c), the  
32 Department may accept courses and sponsors approved by other  
33 states, by the American Institute of Certified Public  
34 Accountants, by other state CPA societies, or by national  
35 accrediting organizations such as the National Association of  
36 State Boards of Accountancy.

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

23 The Department shall establish by rule a means for the  
24 verification of completion of the continuing education  
25 required by this Section. This verification may be accomplished  
26 through audits of records maintained by licensees; by requiring  
27 the filing of continuing education certificates with the  
28 Department; or by other means established by the Department.

29 The Department may establish, by rule, guidelines for  
30 acceptance of continuing education on behalf of licensed  
31 certified public accountants taking continuing education  
32 courses in other jurisdictions.

33 (e) For renewals on and after July 1, 2012, as a condition  
34 for granting a renewal license to firms and sole practitioners  
35 who provide services requiring a license under this Act, the  
36 Department shall require that the firm or sole practitioner

1 satisfactorily complete a peer review during the immediately  
2 preceding 3-year period, accepted by a Peer Review  
3 Administrator in accordance with established standards for  
4 performing and reporting on peer reviews, unless the firm or  
5 sole practitioner is exempted under the provisions of  
6 subsection (i) of this Section. A firm or sole practitioner  
7 shall, at the request of the Department, submit to the  
8 Department a letter from the Peer Review Administrator stating  
9 the date on which the peer review was satisfactorily completed.

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

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.

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.

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) In any civil action, arbitration, or administrative  
10 proceeding, regardless of whether a licensee is a party  
11 thereto, all of the following shall apply:

12 (1) The proceedings, records (including, without  
13 limitation, letters of acceptance, peer review reports,  
14 letters of comment, and letters of response), and working  
15 papers related to the peer review process of any reviewer,  
16 administering organization, or board member are privileged  
17 and not subject to discovery, subpoena, or other means of  
18 legal process and may not be introduced into evidence.

19 (2) No employee, member, or agent of a Peer Review  
20 Administrator or reviewer shall be permitted or required to  
21 testify as to any matters produced, presented, disclosed,  
22 or discussed during or in connection with the peer review  
23 process or be required to testify to any finding,  
24 recommendation, evaluation, opinion, or other actions of  
25 any person in connection with the peer review process.

26 (3) No privilege exists under this subsection (j):

27 (A) for information presented or considered in the  
28 peer review process that was otherwise available to the  
29 public;

30 (B) for materials not prepared in connection with a  
31 peer review merely because the materials subsequently  
32 are presented or considered as part of the peer review  
33 process; or

34 (C) in connection with an administrative  
35 proceeding or related civil action brought for the  
36 purpose of enforcing this Section.



1       (k) If a peer review report indicates that a firm or sole  
2 practitioner complies with the appropriate professional  
3 standards and practices set forth in the rules of the  
4 Department and no further remedial action is required, the Peer  
5 Review Administrator shall destroy all working papers and  
6 documents, other than report-related documents, related to the  
7 peer review within 90 days after issuance of the letter of  
8 acceptance by the Peer Review Administrator. If a peer review  
9 letter of acceptance indicates that corrective action is  
10 required, the Peer Review Administrator may retain documents  
11 and reports related to the peer review until completion of the  
12 next peer review or other agreed-to corrective actions.

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

28       (m) No Peer Review Administrator or reviewer, or any of its  
29 members, employees, agents, or any person furnishing  
30 professional counsel or services shall be civilly liable by  
31 reason of the performance of any duty, function, or activity  
32 under this Section so long as the person or entity has not  
33 engaged in willful or wanton misconduct.

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

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

2 Sec. 20.01. Grounds for discipline; license or  
3 registration.

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

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

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

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

31 (4) Being convicted or found guilty, regardless of  
32 adjudication, of a crime in any jurisdiction which directly  
33 relates to the practice of public accounting or the ability  
34 to practice public accounting or as a Registered Certified  
35 Public Accountant.

36 (5) Making or filing a report or record which the

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

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

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

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

17 (9) Practicing on a revoked, suspended, or inactive  
18 license or registration.

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

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

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

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

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

35 (15) Habitual or excessive use or addiction to alcohol,  
36 narcotics, stimulants, or any other chemical agent or drug

1 that results in the inability to practice with reasonable  
2 skill, judgment, or safety.

3 (16) Directly or indirectly giving to or receiving from  
4 any person, firm, corporation, partnership, or association  
5 any fee, commission, rebate, or other form of compensation  
6 for any professional service not actually 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 or  
11 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, penalty  
15 or interest shown in a filed return, or to pay any final  
16 assessment of tax, penalty or interest, as required by any  
17 tax Act administered by the Illinois Department of Revenue  
18 or any successor agency or the Internal Revenue Service or  
19 any successor agency.

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

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

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

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

32 (b) (Blank).

33 (c) In rendering an order, the Department shall take into  
34 consideration the facts and circumstances involving the type of  
35 acts or omissions in subsection (a) including, but not limited  
36 to:

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

4           (2) the degree of trust and dependence among the  
5           involved parties;

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

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

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

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

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

35          (Source: P.A. 92-457, eff. 7-1-04; 93-629, eff. 12-23-03;  
36          93-683, eff. 7-2-04.)

1 (225 ILCS 450/20.1) (from Ch. 111, par. 5522)

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

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

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

33 The finding is not admissible in evidence against the  
34 person in a criminal prosecution brought for the violation of  
35 this Act, but the hearing and findings are not a bar to a  
36 criminal prosecution brought for the violation of this Act.

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

2 (225 ILCS 450/27) (from Ch. 111, par. 5533)

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

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

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

11 Section 99. Effective date. This Act takes effect upon  
12 becoming law.