

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 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8 (Section scheduled to be repealed on January 1, 2014)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 450/14.3)

16 (Section scheduled to be repealed on January 1, 2014)

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

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

23 (b) An individual who supervises services for which a  
24 license is required under Section 8 of this Act or who signs or  
25 authorizes another to sign any report for which a license is  
26 required under Section 8 of this Act shall hold a valid, active  
27 ~~unrevoked~~ Licensed Certified Public Accountant license from  
28 this State or another state and shall comply with such  
29 additional experience requirements as may be required by rule  
30 of the Board.

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

34 (d) The firm shall designate to the Department in writing  
35 an individual licensed under this Act who shall be responsible

1 for the proper registration of the firm.

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

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

8 (225 ILCS 450/16) (from Ch. 111, par. 5517)

9 (Section scheduled to be repealed on January 1, 2014)

10 Sec. 16. Expiration and renewal of licenses; renewal of  
11 registration; continuing education.

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

14 (b) Every holder of a license or registration under this  
15 Act may renew such license or registration before the  
16 expiration date upon payment of the required renewal fee as set  
17 by rule.

18 (c) Every application for renewal of a license by a  
19 licensed certified public accountant who has been licensed  
20 under this Act for 3 years or more shall be accompanied or  
21 supported by any evidence the Department shall prescribe, in  
22 satisfaction of completing, each 3 years, not less than 120  
23 hours of continuing professional education programs in  
24 subjects given by continuing education sponsors registered by  
25 the Department upon recommendation of the Committee. Of the 120  
26 hours, not less than 4 hours shall be courses covering the  
27 subject of professional ethics. All continuing education  
28 sponsors applying to the Department for registration shall be  
29 required to submit an initial nonrefundable application fee set  
30 by Department rule. Each registered continuing education  
31 sponsor shall be required to pay an annual renewal fee set by  
32 Department rule. Publicly supported colleges, universities,  
33 and governmental agencies located in Illinois are exempt from  
34 payment of any fees required for continuing education sponsor  
35 registration. Failure by a continuing education sponsor to be

1 licensed or pay the fees prescribed in this Act, or to comply  
2 with the rules and regulations established by the Department  
3 under this Section regarding requirements for continuing  
4 education courses or sponsors, shall constitute grounds for  
5 revocation or denial of renewal of the sponsor's registration.

6 (d) Licensed Certified Public Accountants are exempt from  
7 the continuing professional education requirement for the  
8 first renewal period following the original issuance of the  
9 license.

10 Notwithstanding the provisions of ~~this~~ subsection (c), the  
11 Department may accept courses and sponsors approved by other  
12 states, by the American Institute of Certified Public  
13 Accountants, by other state CPA societies, or by national  
14 accrediting organizations such as the National Association of  
15 State Boards of Accountancy.

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

1 for instances of individual hardship.

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

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

12 (e) For renewals on and after July 1, 2012, as a condition  
13 for granting a renewal license to firms and sole practitioners  
14 who provide services requiring a license under this Act, the  
15 Department shall require that the firm or sole practitioner  
16 satisfactorily complete a peer review during the immediately  
17 preceding 3-year period, accepted by a Peer Review  
18 Administrator in accordance with established standards for  
19 performing and reporting on peer reviews, unless the firm or  
20 sole practitioner is exempted under the provisions of  
21 subsection (i) of this Section. A firm or sole practitioner  
22 shall, at the request of the Department, submit to the  
23 Department a letter from the Peer Review Administrator stating  
24 the date on which the peer review was satisfactorily completed.

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

29 The requirements of this subsection (e) shall not apply to  
30 any person providing services requiring a license under this  
31 Act to the extent that such services are provided in the  
32 capacity of an employee of the Office of the Auditor General or  
33 to a nonprofit cooperative association engaged in the rendering  
34 of licensed service to its members only under paragraph (3) of  
35 subsection (b) of Section 14 of this Act or any of its  
36 employees to the extent that such services are provided in the

1 capacity of an employee of the association.

2 (f) The Department shall approve only Peer Review  
3 Administrators that the Department finds comply with  
4 established standards for performing and reporting on peer  
5 reviews. The Department may adopt rules establishing  
6 guidelines for peer reviews, which shall do all of the  
7 following:

8 (1) Require that a peer review be conducted by a  
9 reviewer that is independent of the firm reviewed and  
10 approved by the Peer Review Administrator under  
11 established standards.

12 (2) Other than in the peer review process, prohibit the  
13 use or public disclosure of information obtained by the  
14 reviewer, the Peer Review Administrator, or the Department  
15 during or in connection with the peer review process. The  
16 requirement that information not be publicly disclosed  
17 shall not apply to a hearing before the Department that the  
18 firm or sole practitioner requests be public or to the  
19 information described in paragraph (3) of subsection (i) of  
20 this Section.

21 (g) If a firm or sole practitioner fails to satisfactorily  
22 complete a peer review as required by subsection (e) of this  
23 Section or does not comply with any remedial actions determined  
24 necessary by the Peer Review Administrator, the Peer Review  
25 Administrator shall notify the Department of the failure and  
26 shall submit a record with specific references to the rule,  
27 statutory provision, professional standards, or other  
28 applicable authority upon which the Peer Review Administrator  
29 made its determination and the specific actions taken or failed  
30 to be taken by the licensee that in the opinion of the Peer  
31 Review Administrator constitutes a failure to comply. The  
32 Department may at its discretion or shall upon submission of a  
33 written application by the firm or sole practitioner hold a  
34 hearing under Section 20.1 of this Act to determine whether the  
35 firm or sole practitioner has complied with subsection (e) of  
36 this Section. The hearing shall be confidential and shall not



1 be open to the public unless requested by the firm or sole  
2 practitioner.

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

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

9 (1) Within 3 years before the date of application for  
10 renewal licensure, the sole practitioner or firm has  
11 undergone a peer review conducted in another state or  
12 foreign jurisdiction that meets the requirements of  
13 paragraphs (1) and (2) of subsection (f) of this Section.  
14 The sole practitioner or firm shall submit to the  
15 Department a letter from the organization administering  
16 the most recent peer review stating the date on which the  
17 peer review was completed; or

18 (2) The sole practitioner or firm satisfies all of the  
19 following conditions:

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

23 (B) the firm or sole practitioner agrees to notify  
24 the Department within 30 days of accepting an  
25 engagement for services requiring a license under this  
26 Act and to undergo a peer review within 18 months after  
27 the end of the period covered by the engagement; or

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

33 (j) In any civil action, arbitration, or administrative  
34 proceeding, regardless of whether a licensee is a party  
35 thereto, all of the following shall apply:

36 (1) The proceedings, records (including, without

1 limitation, letters of acceptance, peer review reports,  
2 letters of comment, and letters of response), and working  
3 papers related to the peer review process of any reviewer,  
4 administering organization, or board member are privileged  
5 and not subject to discovery, subpoena, or other means of  
6 legal process and may not be introduced into evidence.

7 (2) No employee, member, or agent of a Peer Review  
8 Administrator or reviewer shall be permitted or required to  
9 testify as to any matters produced, presented, disclosed,  
10 or discussed during or in connection with the peer review  
11 process or be required to testify to any finding,  
12 recommendation, evaluation, opinion, or other actions of  
13 any person in connection with the peer review process.

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

15 (A) for information presented or considered in the  
16 peer review process that was otherwise available to the  
17 public;

18 (B) for materials not prepared in connection with a  
19 peer review merely because the materials subsequently  
20 are presented or considered as part of the peer review  
21 process; or

22 (C) in connection with an administrative  
23 proceeding or related civil action brought for the  
24 purpose of enforcing this Section.

25 (k) If a peer review report indicates that a firm or sole  
26 practitioner complies with the appropriate professional  
27 standards and practices set forth in the rules of the  
28 Department and no further remedial action is required, the Peer  
29 Review Administrator shall destroy all working papers and  
30 documents, other than report-related documents, related to the  
31 peer review within 90 days after issuance of the letter of  
32 acceptance by the Peer Review Administrator. If a peer review  
33 letter of acceptance indicates that corrective action is  
34 required, the Peer Review Administrator may retain documents  
35 and reports related to the peer review until completion of the  
36 next peer review or other agreed-to corrective actions.

1       (1) In the event the practices of 2 or more firms or sole  
2 practitioners are merged or otherwise combined, the surviving  
3 firm shall retain the peer review year of the largest firm, as  
4 determined by the number of accounting and auditing hours of  
5 each of the practices. In the event that the practice of a firm  
6 is divided or a portion of its practice is sold or otherwise  
7 transferred, any firm or sole practitioner acquiring some or  
8 all of the practice that does not already have its own review  
9 year shall retain the review year of the former firm. In the  
10 event that the first peer review of a firm that would otherwise  
11 be required by this subsection (1) would be less than 12 months  
12 after its previous review, a review year shall be assigned by  
13 Peer Review Administrator so that the firm's next peer review  
14 occurs after not less than 12 months of operation, but not  
15 later than 18 months of operation.

16       (Source: P.A. 92-457, eff. 7-1-04; 93-683, eff. 7-2-04; revised  
17 10-11-05.)

18       (225 ILCS 450/20.01) (from Ch. 111, par. 5521.01)

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

20       Sec. 20.01. Grounds for discipline; license or  
21 registration.

22       (a) The Department may refuse to issue or renew, or may  
23 revoke, suspend, or reprimand any registration or registrant,  
24 any license or licensee, place a licensee or registrant on  
25 probation for a period of time subject to any conditions the  
26 Department may specify including requiring the licensee or  
27 registrant to attend continuing education courses or to work  
28 under the supervision of another licensee or registrant, impose  
29 a fine not to exceed \$5,000 for each violation, restrict the  
30 authorized scope of practice, or require a licensee or  
31 registrant to undergo a peer review program, for any one or  
32 more of the following:

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

34               (2) Attempting to procure a license or registration to  
35 practice under this Act by bribery or fraudulent

1 misrepresentations.

2 (3) Having a license to practice public accounting or  
3 registration revoked, suspended, or otherwise acted  
4 against, including the denial of licensure or  
5 registration, by the licensing or registering authority of  
6 another state, territory, or country, including but not  
7 limited to the District of Columbia, or any United States  
8 territory. No disciplinary action shall be taken in  
9 Illinois if the action taken in another jurisdiction was  
10 based upon failure to meet the continuing professional  
11 education requirements of that jurisdiction and the  
12 applicable Illinois continuing professional education  
13 requirements are met.

14 (4) Being convicted or found guilty, regardless of  
15 adjudication, of a crime in any jurisdiction which directly  
16 relates to the practice of public accounting or the ability  
17 to practice public accounting or as a Registered Certified  
18 Public Accountant.

19 (5) Making or filing a report or record which the  
20 registrant or licensee knows to be false, willfully failing  
21 to file a report or record required by state or federal  
22 law, willfully impeding or obstructing the filing, or  
23 inducing another person to impede or obstruct the filing.  
24 The reports or records shall include only those that are  
25 signed in the capacity of a licensed certified public  
26 accountant or a registered certified public accountant.

27 (6) Conviction in this or another State or the District  
28 of Columbia, or any United States Territory, of any crime  
29 that is punishable by one year or more in prison or  
30 conviction of a crime in a federal court that is punishable  
31 by one year or more in prison.

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

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

36 (9) Practicing on a revoked, suspended, or inactive

1 license or registration.

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

4 (11) Conviction of any crime under the laws of the  
5 United States or any state or territory of the United  
6 States that is a felony or misdemeanor and has dishonesty  
7 as an essential element, or of any crime that is directly  
8 related to the practice of the profession.

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

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

14 (14) Engaging in dishonorable, unethical, or  
15 unprofessional conduct of a character likely to deceive,  
16 defraud, or harm the public ~~and violating the rules of~~  
17 ~~professional conduct adopted by the Department.~~

18 (15) Habitual or excessive use or addiction to alcohol,  
19 narcotics, stimulants, or any other chemical agent or drug  
20 that results in the inability to practice with reasonable  
21 skill, judgment, or safety.

22 (16) Directly or indirectly giving to or receiving from  
23 any person, firm, corporation, partnership, or association  
24 any fee, commission, rebate, or other form of compensation  
25 for any professional service not actually rendered.

26 (17) Physical or mental disability, including  
27 deterioration through the aging process or loss of  
28 abilities and skills that results in the inability to  
29 practice the profession with reasonable judgment, skill or  
30 safety.

31 (18) Solicitation of professional services by using  
32 false or misleading advertising.

33 (19) Failure to file a return, or pay the tax, penalty  
34 or interest shown in a filed return, or to pay any final  
35 assessment of tax, penalty or interest, as required by any  
36 tax Act administered by the Illinois Department of Revenue

1 or any successor agency or the Internal Revenue Service or  
2 any successor agency.

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

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

9 (22) Making a false statement to the Department  
10 regarding compliance with continuing professional  
11 education or peer review requirements.

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

15 (b) (Blank).

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

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

23 (2) the degree of trust and dependence among the  
24 involved parties;

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

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

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

33 (e) The Department shall deny any application for a  
34 license, registration, or renewal, without hearing, to any  
35 person who has defaulted on an educational loan guaranteed by  
36 the Illinois Student Assistance Commission; however, the

1 Department may issue a license, registration, or renewal if the  
2 person in default has established a satisfactory repayment  
3 record as determined by the Illinois Student Assistance  
4 Commission.

5 (f) The determination by a court that a licensee or  
6 registrant is subject to involuntary admission or judicial  
7 admission as provided in the Mental Health and Developmental  
8 Disabilities Code will result in the automatic suspension of  
9 his or her license or registration. The licensee or registrant  
10 shall be responsible for notifying the Department of the  
11 determination by the court that the licensee or registrant is  
12 subject to involuntary admission or judicial admission as  
13 provided in the Mental Health and Developmental Disabilities  
14 Code. The licensee or registrant shall also notify the  
15 Department upon discharge so that a determination may be made  
16 under item (17) of subsection (a) whether the licensee or  
17 registrant may resume practice.

18 (Source: P.A. 92-457, eff. 7-1-04; 93-629, eff. 12-23-03;  
19 93-683, eff. 7-2-04.)

20 (225 ILCS 450/20.1) (from Ch. 111, par. 5522)

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

22 Sec. 20.1. Investigations; notice; hearing. The Department  
23 may, upon its own motion, and shall, upon the verified  
24 complaint in writing of any person setting forth facts which,  
25 if proved, would constitute grounds for disciplinary action as  
26 set forth in Section 20.01, investigate the actions of any  
27 person or entity. The Department may refer complaints and  
28 investigations to a disciplinary body of the accounting  
29 profession for technical assistance. The results of an  
30 investigation and recommendations of the disciplinary body may  
31 be considered by the Department, but shall not be considered  
32 determinative and the Department shall not in any way be  
33 obligated to take any action or be bound by the results of the  
34 accounting profession's disciplinary proceedings. The  
35 Department, before taking disciplinary action, shall afford

1 the concerned party or parties an opportunity to request a  
2 hearing and if so requested shall set a time and place for a  
3 hearing of the complaint. With respect to determinations by a  
4 Peer Review Administrator duly appointed by the Department  
5 under subsection (f) of Section 16 of this Act that a licensee  
6 has failed to satisfactorily complete a peer review as required  
7 under subsection (e) of Section 16, the Department may consider  
8 the Peer Review Administrator's findings of fact as prima facie  
9 evidence, and upon request by a licensee for a hearing the  
10 Department shall review the record presented and hear arguments  
11 by the licensee or the licensee's counsel but need not conduct  
12 a trial or hearing de novo or accept additional evidence. The  
13 Department shall notify the applicant or the licensed or  
14 registered person or entity of any charges made and the date  
15 and place of the hearing of those charges by mailing notice  
16 thereof to that person or entity by registered or certified  
17 mail to the place last specified by the accused person or  
18 entity in the last notification to the Department, at least 30  
19 days prior to the date set for the hearing or by serving a  
20 written notice by delivery of the notice to the accused person  
21 or entity at least 15 days prior to the date set for the  
22 hearing, and shall direct the applicant or licensee or  
23 registrant to file a written answer to the Department under  
24 oath within 20 days after the service of the notice and inform  
25 the applicant or licensee or registrant that failure to file an  
26 answer will result in default being taken against the applicant  
27 or licensee or registrant and that the license or registration  
28 may be suspended, revoked, placed on probationary status, or  
29 other disciplinary action may be taken, including limiting the  
30 scope, nature or extent of practice, as the Director may deem  
31 proper. In case the person fails to file an answer after  
32 receiving notice, his or her license or registration may, in  
33 the discretion of the Department, be suspended, revoked, or  
34 placed on probationary status, or the Department may take  
35 whatever disciplinary action deemed proper, including limiting  
36 the scope, nature, or extent of the person's practice or the



1 imposition of a fine, without a hearing, if the act or acts  
2 charged constitute sufficient grounds for such action under  
3 this Act. The Department shall afford the accused person or  
4 entity an opportunity to be heard in person or by counsel at  
5 the hearing. At the conclusion of the hearing the Committee  
6 shall present to the Director a written report setting forth  
7 its finding of facts, conclusions of law, and recommendations.  
8 The report shall contain a finding whether or not the accused  
9 person violated this Act or failed to comply with the  
10 conditions required in this Act. If the Director disagrees in  
11 any regard with the report, he or she may issue an order in  
12 contravention of the report. The Director shall provide a  
13 written explanation to the Committee of any such deviations and  
14 shall specify with particularity the reasons for the  
15 deviations.

16 The finding is not admissible in evidence against the  
17 person in a criminal prosecution brought for the violation of  
18 this Act, but the hearing and findings are not a bar to a  
19 criminal prosecution brought for the violation of this Act.

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

21 (225 ILCS 450/27) (from Ch. 111, par. 5533)

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

23 Sec. 27. A licensed or registered certified public  
24 accountant shall not be required by any court to divulge  
25 information or evidence which has been obtained by him in his  
26 confidential capacity as a licensed or registered certified  
27 public accountant. This Section shall not apply to any  
28 investigation or hearing undertaken pursuant to this Act.

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

30 Section 99. Effective date. This Act takes effect upon  
31 becoming law.