

1 AN ACT in relation to accounting.

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

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

6 (5 ILCS 80/4.14) (from Ch. 127, par. 1904.14)
7 Sec. 4.14. Acts repealed.

8 (a) The following Acts are repealed December 31, 2003:

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

11 The Illinois Occupational Therapy Practice Act.

12 (b) The following Acts are repealed January 1, 2004:

13 The Illinois Certified Shorthand Reporters Act of
14 1984.

15 ~~The Illinois Public Accounting Act.~~

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

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

20 (5 ILCS 80/4.24 new)

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 Act repealed on January 1, 2014.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22 following Act is repealed on January 1, 2014:

23 The Illinois Public Accounting Act.

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

1 (225 ILCS 450/0.03) (from Ch. 111, par. 5500.03)
 2 Sec. 0.03. Definitions. As used in this Act, unless the
 3 context otherwise requires:

4 (a) "Certified Public Accountant" means any person who
 5 has been issued a certificate as a certified public
 6 accountant from the Board of Examiners University--of
 7 Illinois.

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

10 (c) "Department" means the Department of Professional
 11 Regulation.

12 (d) "Director" means the Director of Professional
 13 Regulation.

14 (e) (Blank). "Committee"--means--the--Illinois--Public
 15 Accountants-Registration-Committee-appointed-by-the-Director.

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

18 (g) "Peer review program" means a study, appraisal, or
 19 review of one or more aspects of the professional work of a
 20 person or firm certified or licensed under this Act,
 21 including quality review, peer review, practice monitoring,
 22 quality assurance, and similar programs undertaken
 23 voluntarily or in response to membership requirements in a
 24 professional organization, or as a prerequisite to the
 25 providing of professional services under government
 26 requirements, or any similar internal review or inspection
 27 that is required by professional standards.

28 (h) "Review committee" means any person or persons
 29 conducting, reviewing, administering, or supervising a peer
 30 review program.

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

32 (j) "Board" means the Board of Examiners established
 33 under Section 2.

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

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

2 Sec. 1. Any person, eighteen years of age or older, who
3 has received from the Board University--of--Illinois,
4 hereinafter-called--the--University, a certificate of his
5 qualifications as hereinafter provided, shall be styled and
6 known as a "Certified Public Accountant," and no other person
7 shall assume such title or use the abbreviation "C. P.A." or
8 any words or letters to indicate that the person using the
9 same is a certified public accountant.

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

11 (225 ILCS 450/2) (from Ch. 111, par. 5502)

12 Sec. 2. Examinations. The Governor University shall
13 appoint a Board of Examiners that shall determine the
14 qualifications of persons applying for certificates and shall
15 make rules for and conduct examinations for determining the
16 qualifications.

17 The Board shall consist of not less than 9 nor more than
18 11 9 examiners, as determined by Board rule, 2 at-least-7 of
19 whom shall be members of the public who are not licensed or
20 certified under this Act or a similar Act of another
21 jurisdiction and who have no connection with the accounting
22 or public accounting profession. The remainder shall be
23 certified public accountants in this State who have been
24 residents of this State for at least 5 years immediately
25 preceding their appointment, except that one--One shall be
26 either a certified public an accountant of the grade herein
27 described or an attorney licensed and residing in this State
28 and one shall be a certified public accountant who is an
29 active or retired educator residing in this State. The term
30 of office of each examiner shall be 3 years, except that upon
31 the enactment of this amendatory Act of the 92nd General
32 Assembly 1993, those members currently serving on the Board
33 shall continue to serve the duration of their terms, one

1 additional examiner shall be appointed for a term of one
2 year, one additional examiner for a term of 2 years, and any
3 2 additional examiners for terms a-term of 3 years. As the
4 term of each examiner expires, the appointment shall be
5 filled for a term of 3 years from the date of expiration.
6 Any Board member who has served as a member for 6 consecutive
7 years shall not be eligible for reappointment until 2 years
8 after the end of the term in which the sixth consecutive year
9 of service occurred, except that members of the Board serving
10 on the effective date of this Section shall be eligible for
11 appointment to one additional 3-year term. Where the
12 expiration of any member's term shall result in less than 11
13 members then serving on the Board, the member shall continue
14 to serve until his or her successor is appointed and has
15 qualified. The Governor may terminate the term of any member
16 of the Board at any time for cause.

17 The time and place of holding the examinations shall be
18 determined by the Board and shall be duly advertised by the
19 Board.

20 The examination shall test the applicant's knowledge of
21 accounting, auditing, and other related subjects, if any, as
22 the Board may deem advisable. A candidate must be examined
23 in all subjects except that a candidate who has passed in 2
24 or more subjects and who attained a minimum grade in each
25 subject failed as may be established by Board regulations
26 shall have the right to be re-examined in the remaining
27 subjects at one or more of the next 6 succeeding
28 examinations.

29 The Board may in certain cases waive or defer any of the
30 requirements of this Section regarding the circumstances in
31 which the various Sections of the examination must be passed
32 upon a showing that, by reasons of circumstances beyond the
33 applicant's control, the applicant was unable to meet the
34 requirement.

1 Applicants may also be required to pass an examination on
2 the rules of professional conduct, as determined by Board
3 rule to be appropriate.

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

5 Any application, document or other information filed by
6 or concerning an applicant and any examination grades of an
7 applicant shall be deemed confidential and shall not be
8 disclosed to anyone without the prior written permission of
9 the applicant, except that it is hereby deemed in the public
10 interest that the names and addresses only of all applicants
11 shall be a public record and be released as public
12 information. Nothing herein shall prevent the Board from
13 making public announcement of the names of persons receiving
14 certificates under this Act.

15 The Board shall adopt all necessary and reasonable rules
16 and regulations for the effective administration of the
17 ~~Sections--of this Act for--which--it---is---charged---with~~
18 ~~administering.~~ Without limiting the foregoing, the Board
19 shall adopt and prescribe rules and regulations for a fair
20 and wholly and impartial method of determining the
21 qualifications of applicants for examination and for a fair
22 and wholly and impartial method of examination of persons
23 under Section 2 and may establish rules for subjects
24 conditioned and for the transfer of credits from other
25 jurisdictions with respect to subjects passed.

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

27 (225 ILCS 450/3) (from Ch. 111, par. 5504)

28 Sec. 3. Qualifications of applicants. ~~To-be--admitted--to~~
29 ~~take--the--examination--given-before-January-17-2001,-for-the~~
30 ~~purpose-of-determining-the-qualifications-of--applicants--for~~
31 ~~certificates--as-certified-public-accountants-under-this-Act,~~
32 ~~the-applicants-shall-be-required--to--present--proof--of--the~~
33 ~~successful--completion--of-120-college-or-university-semester~~

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

20 Candidates who have taken the examination at least once
21 before January 1, 2001, may take the examination under the
22 qualifications in effect when they first took the
23 examination.

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

25 (225 ILCS 450/6) (from Ch. 111, par. 5507)

26 Sec. 6. Fees; pay of examiners; expenses. The Board shall
27 charge a fee in an amount at least sufficient to defray the
28 costs and expenses incident to the examination and issuance
29 of a certificate provided for in Section 3 and for the
30 issuance of a certificate provided for in Section 5. This fee
31 shall be payable by the applicant at the time of filing an
32 application.

33 The Board appointed by the Governor University in

1 accordance with the provisions of Section 2 shall receive
 2 reasonable compensation, to be set determined by Board rule
 3 ~~the--University,~~ for the time actually expended in pursuance
 4 of the duties imposed upon them by this Act, and they shall
 5 be further entitled to their necessary traveling expenses.
 6 All expenses provided for by this Act shall be paid from the
 7 fees received under this Act,~~7--and-no-expense-incurred-under~~
 8 ~~this--Act--shall--be--charged--against--other--funds--of--the~~
 9 University.

10 From the fees collected, the Board shall pay all the
 11 expenses incident to the examinations, the expenses of
 12 issuing certificates, the traveling expenses of the
 13 examiners, and their compensation while performing their
 14 duties, and other necessary expenses in the administration of
 15 this Act.

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

17 (225 ILCS 450/7) (from Ch. 111, par. 5508)

18 Sec. 7. Licensure. A holder of a certificate as
 19 certified public accountant issued by the Board shall not be
 20 entitled to practice public accounting, as defined in Section
 21 8, in this State until the person has been licensed as a
 22 licensed certified public accountant by the Board Department
 23 ~~of--Professional-Regulation-of-this-State,7--and-has-received-a~~
 24 ~~registration-card-from-the-Department.~~

25 The Board Department may refuse to issue or may suspend
 26 the license of any person who fails to file a return, or to
 27 pay the tax, penalty or interest shown in a filed return, or
 28 to pay any final assessment of tax, penalty or interest, as
 29 required by any tax Act administered by the Illinois
 30 Department of Revenue, until such time as the requirements of
 31 any such tax Act are satisfied.

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

1 (225 ILCS 450/8) (from Ch. 111, par. 5509)

2 Sec. 8. Practicing as licensed certified public
3 accountant. Persons, either individually, as members of a
4 partnership or limited liability company, or as officers of a
5 corporation, who sign, affix or associate their names or any
6 trade or assumed names used by them in a profession or
7 business to any report expressing or disclaiming an opinion
8 on a financial statement based on an audit or examination of
9 that statement, or expressing assurance on a financial
10 statement, shall be deemed to be in practice as licensed
11 certified public accountants within the meaning and intent of
12 this Act.

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

14 (225 ILCS 450/9.01)

15 Sec. 9.01. Unlicensed practice; violation; civil
16 penalty.

17 (a) Any person who practices, offers to practice,
18 attempts to practice, or holds oneself out to practice as a
19 public accountant without being licensed under this Act
20 shall, in addition to any other penalty provided by law, pay
21 a civil penalty to the Board Department in an amount not to
22 exceed \$5,000 for each offense as determined by the Board
23 Department. The civil penalty shall be assessed by the Board
24 Department after a hearing is held in accordance with the
25 provisions set forth in this Act regarding the provision of a
26 hearing for the discipline of a licensee.

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

29 (c) The civil penalty shall be paid within 60 days after
30 the effective date of the order imposing the civil penalty.
31 The order shall constitute a judgment and may be filed and
32 execution had thereon in the same manner as any judgment from
33 any court of record.

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

2 (225 ILCS 450/9.02 new)

3 Sec. 9.02. Unauthorized use of title; violation; civil
4 penalty.

5 (a) Any person who shall assume the title "certified
6 public accountant" or use the abbreviation "CPA" or any words
7 or letters to indicate that the person using the same is a
8 certified public accountant without having been issued a
9 certificate under the provisions of this Act shall, in
10 addition to any other penalty provided by law, pay a
11 civil penalty to the Board in an amount not to exceed \$5,000
12 for each offense as determined by the Board. The civil
13 penalty shall be assessed by the Board after a hearing is
14 held in accordance with the provisions set forth in this
15 Act regarding the provision of a hearing for the
16 discipline of a licensee.

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

20 (c) The civil penalty shall be paid within 60
21 days after the effective date of the order imposing the civil
22 penalty. The order shall constitute a judgment and may be
23 filed and execution had thereon in the same manner as any
24 judgment from any court of record.

25 (225 ILCS 450/9.2) (from Ch. 111, par. 5510.2)

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

27 (a) The Board Department shall exercise the powers and
28 duties prescribed by "The Civil Administrative Code of
29 Illinois" for the administration of licensing acts and shall
30 exercise such other powers and duties invested by this Act.

31 (b) The Board ~~Director~~ may promulgate rules consistent
32 with the provisions of this Act for the administration and

1 enforcement thereof, and for the payment of fees connected
 2 therewith and may prescribe forms which shall be issued in
 3 connection therewith. The rules shall include standards and
 4 criteria for licensure and professional conduct and
 5 discipline. ~~The Department shall consult with the Committee
 6 in promulgating rules. Notice of proposed rulemaking shall
 7 be transmitted to the Committee and the Department shall
 8 review the Committee's response and any recommendations made
 9 therein. The Department shall notify the Committee in
 10 writing with explanation of deviations from the Committee's
 11 recommendations and responses.~~

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

15 (d) ~~The Department shall issue quarterly to the
 16 Committee a report of the status of all complaints related to
 17 the profession received by the Department.~~

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

19 (225 ILCS 450/11) (from Ch. 111, par. 5512)

20 Sec. 11. Exemption from Act. Nothing in this Act shall
 21 prohibit any person who may be engaged by one or more
 22 persons, partnerships or corporations, from keeping books, or
 23 from making trial balances or statements, or, as an employee,
 24 from making audits or preparing reports, provided that the
 25 person does not indicate or in any manner imply that the
 26 trial balances, statements, or reports have been prepared or
 27 examined by a certified public accountant or a licensed
 28 certified public accountant or that they represent the
 29 independent opinion of a certified public accountant or a
 30 licensed certified public accountant. Nothing in this Act
 31 shall prohibit any person from preparing tax and information
 32 returns or from acting as representative or agent at tax
 33 inquiries, examinations or proceedings, or from preparing and

1 installing accounting systems, or from reviewing accounts and
2 accounting methods for the purpose of determining the
3 efficiency of accounting methods or appliances, or from
4 studying matters of organization, provided that the person
5 does not indicate or in any manner imply that the reports
6 have been prepared by, or that the representation or
7 accounting work has been performed by a certified public
8 accountant or a licensed certified public accountant.
9 Unlicensed accountants are not prohibited from performing any
10 services that they may have performed prior to this
11 Amendatory Act of 1983.

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

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

14 Sec. 13. Application for licensure. A person,
15 partnership, limited liability company, or corporation
16 desiring to practice public accounting in this State shall
17 make application to the Board Department for licensure as a
18 licensed certified public accountant and shall pay the fee
19 required by Section 17.

20 Applicants have 3 years from the date of application to
21 complete the application process. If the process has not
22 been completed in 3 years, the application shall be denied,
23 the fee forfeited and the applicant must reapply and meet the
24 requirements in effect at the time of reapplication.

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

26 (225 ILCS 450/14) (from Ch. 111, par. 5515)

27 Sec. 14. Qualifications. The Board Department shall
28 license as licensed certified public accountants the
29 following:

30 (a) All persons who have received or who hereafter
31 receive certificates as certified public accountants from the
32 Board, who have had at least one year of full-time

1 experience, or its equivalent, providing any type of service
2 or advice involving the use of accounting, attest, management
3 advisory, financial advisory, tax, or consulting skills,
4 which may be gained through employment in government,
5 industry, academia, or public practice.

6 If the applicant's certificate was issued more than 4
7 years prior to the application for an internal license under
8 this Section, the applicant shall submit any evidence the
9 Board Department may require showing the applicant has
10 completed not less than 90 hours of continuing professional
11 education acceptable to the Department within the 3 years
12 immediately preceding the date of application.

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

15 (b) All partnerships, limited liability companies, or
16 corporations, or other entities engaged in the practice of
17 public accounting in this State and meeting the following
18 requirements:

19 (1) (Blank).

20 (2) A majority of the ownership of the firm, in
21 terms of financial interests and voting rights of all
22 partners, officers, shareholders, members, or managers,
23 belongs to persons licensed in some state, and the
24 partners, officers, shareholders, members, or managers
25 whose principal place of business is in this State and
26 who practice public accounting in this State, as defined
27 in Section 8 of this Act, hold a valid license issued by
28 this State.

29 (3) It shall be lawful for a nonprofit cooperative
30 association engaged in rendering an auditing and
31 accounting service to its members only, to continue to
32 render that service provided that the rendering of
33 auditing and accounting service by the cooperative
34 association shall at all times be under the control and

1 supervision of licensed certified public accountants.

2 (4) The Board Department may adopt rules and
3 regulations as necessary to provide for the practice of
4 public accounting by business entities that may be
5 otherwise authorized by law to conduct business in
6 Illinois.

7 The--Director---shall---appoint---a---Public---Accountant
8 Registration--Committee--as--follows:--7--persons--who--shall--be
9 appointed--by--and--shall--serve--in--an--advisory--capacity--to--the
10 Director.---Six--members--must--be--licensed--public--accountants,
11 in--good--standing,
12 and--must--be--actively--engaged--in--the
13 practice--of--public--accounting--in--this--State,
14 and--one--member
15 of--the--public,
16 who--is--not--licensed--under--this--Act,
17 or--a
18 similar--Act--of--another--jurisdiction,
19 and,
20 who--has--no
21 connection--with--the--accounting--or--public--accounting
22 profession.
23 Members--shall--serve--4--year--terms--and--until--their
24 successors--are--appointed--and--qualified.
25 No--member--shall--be
26 reappointed--to--the--Committee--for--more--than--2--terms.
27 Appointments--to--fill--vacancies--shall--be--made--in--the--same
28 manner--as--original--appointments,
29 for--the--unexpired--portion--of
30 the--vacated--term.
31 The--membership--of--the--Committee--should
32 reasonably--reflect--representation--from--the--geographic--areas
33 in--this--State.

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

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

The--Director---shall---consider---the---advice---and
recommendations--of--the--Committee--on--questions--involving
standards--of--professional--conduct,
discipline--and

1 ~~qualifications-of-candidates-and-licensees-under-this-Act.~~
2 (Source: P.A. 91-508, eff. 8-13-99; 91-827, eff. 6-13-00.)

3 (225 ILCS 450/14.1)

4 Sec. 14.1. Foreign accountants. The Board Department
5 shall issue a license to a holder of a foreign designation,
6 granted in a foreign country entitling the holder thereof to
7 engage in the practice of public accounting, provided:

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

10 (b) The foreign authority that granted the designation
11 makes similar provision to allow a person who holds a valid
12 license issued by this State to obtain a foreign authority's
13 comparable designation; and

14 (c) The foreign designation (i) was duly issued by a
15 foreign authority that regulates the practice of public
16 accounting and the foreign designation has not expired or
17 been revoked or suspended; (ii) entitles the holder to issue
18 reports upon financial statements; and (iii) was issued upon
19 the basis of educational, examination, and experience
20 requirements established by the foreign authority or by law;
21 and

22 (d) The applicant (i) received the designation based on
23 standards substantially equivalent to those in effect in this
24 State at the time the foreign designation was granted; and
25 (ii) completed an experience requirement, substantially
26 equivalent to the requirement set out in Section 14, in the
27 jurisdiction that granted the foreign designation or has
28 completed 5 years of experience in the practice of public
29 accounting in this State, or meets equivalent requirements
30 prescribed by the Department by rule, within the 10 years
31 immediately preceding the application.

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

1 (225 ILCS 450/14.2)

2 Sec. 14.2. Licensure by endorsement.

3 (a) The Board Department shall issue a license as a
4 public accountant to any applicant who holds a certificate as
5 a certified public accountant issued by the Board and who
6 holds a valid unrevoked license or permit to practice as a
7 public accountant issued under the laws of any other state or
8 territory of the United States or the District of Columbia,
9 provided:

10 (1) the individual applicant is determined by the
11 Board Department to possess personal qualifications
12 substantially equivalent to this State's current
13 licensing requirements;

14 (2) at the time the applicant received his or her
15 current valid and unrevoked license or permit, the
16 applicant possessed qualifications substantially
17 equivalent to the qualifications for licensure then in
18 effect in this State; or

19 (3) the applicant has, after passing the
20 examination upon which his or her license or other permit
21 to practice was based, not less than 4 years of
22 experience in the practice of public accounting within
23 the 10 years immediately before the application.

24 (b) In determining the substantial equivalency of any
25 state's requirements to Illinois' requirements, the Board
26 Department may rely on the determinations of the National
27 Qualification Appraisal Service of the National Association
28 of State Boards of Accountancy or such other qualification
29 appraisal service as it deems appropriate.

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

31 (225 ILCS 450/14.3)

32 Sec. 14.3. Additional requirements for firms. In
33 addition to the ownership requirements set forth in

1 subsection (b) of Section 14, all firms licensed under this
2 Act shall meet the following requirements:

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

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

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

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

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

19 (225 ILCS 450/16) (from Ch. 111, par. 5517)

20 Sec. 16. Expiration and renewal of licenses; renewal of
21 registration; continuing education.

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

24 (b) Every application for renewal of a license by any
25 person who has been licensed under this Act for 3 years or
26 more shall be accompanied or supported by any evidence the
27 Board Department shall prescribe, in satisfaction of
28 completing, each 3 years, not less than 120 hours of
29 qualifying continuing professional education programs.
30 Applications for renewal by any person who has been licensed
31 less than 3 years shall be accompanied or supported by
32 evidence of completion of 20 hours of qualifying continuing
33 professional education programs for each full 6 months since

1 the date of licensure or last renewal. Qualifying continuing
2 education programs include those given by continuing
3 education sponsors registered with the Department, those
4 given by the American Institute of CPAs, the Illinois CPA
5 Foundation, and programs given by sponsors approved by
6 national accrediting organizations approved by the Board. in
7 ~~subjects-given-by-continuing-education-sponsors-registered-by~~
8 ~~the--Department--upon--recommendation--of--the-Committee.~~ All
9 continuing education sponsors applying to the Board
10 Department for registration shall be required to submit an
11 initial nonrefundable application fee set by Board Department
12 rule. Each registered continuing education sponsor shall be
13 required to pay an annual renewal fee set by Board Department
14 rule. Publicly supported colleges, universities, and
15 governmental agencies located in Illinois are exempt from
16 payment of any fees required for continuing education sponsor
17 registration. Failure by a continuing education sponsor to
18 ~~be-licensed-or~~ pay the fees prescribed in this Act, or to
19 comply with the rules and regulations established by the
20 Board Department under this Section regarding requirements
21 for continuing education courses or sponsors, shall
22 constitute grounds for revocation or denial of renewal of the
23 sponsor's registration. All other courses or programs may
24 qualify upon presentation by the licensee of evidence
25 satisfactory to the Board that the course or program meets
26 all Board rules for qualifying education programs.

27 ~~Notwithstanding--the--preceding-paragraph,~~ the Department
28 ~~may-accept-courses-and-sponsors-approved-by-other-states,~~ by
29 ~~the--American--Institute--of-Certified-Public-Accountants,~~ by
30 ~~other--state--CPA--societies,~~ or by ~~national--accrediting~~
31 ~~organizations--such--as--the--National--Association--of-State~~
32 ~~Boards-of-Accountancy;~~ provided, however, that the sponsor
33 ~~must-register-with-the-Department-and-pay-the-required-fee-if~~
34 ~~its-courses-are-presented-in-the-State-of-Illinois.~~

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

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

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

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

2 (225 ILCS 450/17) (from Ch. 111, par. 5518)

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

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

12 Any person who delivers a check or other payment to the
13 Board Department that is returned to the Board Department
14 unpaid by the financial institution upon which it is drawn
15 shall pay to the Board Department, in addition to the amount
16 already owed to the Board Department, a fine in an amount to
17 be established by Board rule of-\$50. If the check or other
18 payment was for a renewal or issuance fee and that person
19 practices without paying the renewal fee or issuance fee and
20 the fine due, an additional fine in an amount to be
21 established by Board rule of-\$100 shall be imposed. The fines
22 imposed by this Section are in addition to any other
23 discipline provided under this Act for unlicensed practice or
24 practice on a nonrenewed license. The Board Department shall
25 notify the person that payment of fees and fines shall be
26 paid to the Board Department by certified check or money
27 order within 30 calendar days of the notification. If, after
28 the expiration of 30 days from the date of the notification,
29 the person has failed to submit the necessary remittance, the
30 Board Department shall automatically terminate the license or
31 certificate or deny the application, without hearing. If,
32 after termination or denial, the person seeks a license or
33 certificate, he or she shall apply to the Board Department

1 for restoration or issuance of the license or certificate and
2 pay all fees and fines due to the Board Department. The Board
3 Department may establish a fee for the processing of an
4 application for restoration of a license or certificate to
5 pay all expenses of processing this application. The Board
6 Director may waive the fines due under this Section in
7 individual cases where the Board Director finds that the
8 fines would be unreasonable or unnecessarily burdensome.
9 (Source: P.A. 87-1031; 88-36.)

10 (225 ILCS 450/17.1) (from Ch. 111, par. 5518.1)

11 Sec. 17.1. Any licensed certified public accountant who
12 has permitted his license to expire or who has had his
13 license on inactive status may have his license restored by
14 making application to the Board Department and filing proof
15 acceptable to the Board Department of his fitness to have his
16 license restored, including sworn evidence certifying to
17 active practice in another jurisdiction satisfactory to the
18 Board Department and by paying the required restoration fee.

19 If the public accountant has not maintained an active
20 practice in another jurisdiction satisfactory to the Board
21 Department, the Board Department shall determine, by an
22 evaluation program established by rule, fitness to resume
23 active status and may require the applicant to complete a
24 period of supervised auditing experience.

25 However, any licensed certified public accountant whose
26 license expired while he was (1) in Federal Service on active
27 duty with the Armed Forces of the United States, or the State
28 Militia called into service or training, or (2) in training
29 or education under the supervision of the United States
30 preliminary to induction into the military service, may have
31 his license renewed reinstated or restored without paying any
32 lapsed renewal and restoration fees if within 2 years after
33 honorable termination of such service, training or education

1 except under conditions other than honorable, he furnished
2 the Board Department with satisfactory evidence to the effect
3 that he has been so engaged and that his service, training or
4 education has been so terminated.

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

6 (225 ILCS 450/17.2) (from Ch. 111, par. 5518.2)

7 Sec. 17.2. Any licensed certified public accountant who
8 notifies the Board Department in writing on forms prescribed
9 by the Board Department, may elect to place his license on an
10 inactive status and shall, subject to rules of the Board
11 Department, be excused from payment of renewal fees until he
12 notifies the Board Department in writing of his desire to
13 resume active status.

14 Any licensed certified public accountant requesting
15 restoration from inactive status shall be required to pay the
16 current renewal fee and shall be required to restore his
17 license, as provided in this Act.

18 Any licensed certified public accountant whose license is
19 in an inactive status shall not practice public accounting in
20 this State of Illinois.

21 The Board Department may, in its discretion, license as a
22 licensed certified public accountant, on payment of the
23 required fee, an applicant who is a licensed certified public
24 accountant licensed under the laws of another jurisdiction if
25 the requirements for licensure of licensed certified public
26 accountants in the jurisdiction in which the applicant was
27 licensed were, at the date of his licensure, substantially
28 equivalent to the requirements in force in this State on that
29 date.

30 Applicants have 3 years from the date of application to
31 complete the application process. If the process has not
32 been completed in 3 years, the application shall be denied,
33 the fee forfeited and the applicant must reapply and meet the

1 requirements in effect at the time of reapplication.

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

3 (225 ILCS 450/19) (from Ch. 111, par. 5520)

4 Sec. 19. Hearings. The Board, or a committee thereof,
5 shall ~~Committee--established-under-the-provisions-of-Section~~
6 ~~14-shall,~~ ~~upon-designation--by--the--Director,~~ hear charges
7 which, if proved, would constitute grounds for disciplinary
8 action; shall hear applications for restoration of a
9 certificate or license and the issuance of registration cards
10 as licensed certified public accountants of any person,
11 partnership, limited liability company, or corporation whose
12 certificate or license has been suspended or revoked; and
13 shall report its findings and recommendations in connection
14 therewith to the Board ~~Director,~~ all as provided in Section
15 20.01.

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

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

21 (225 ILCS 450/20.01) (from Ch. 111, par. 5521.01)

22 Sec. 20.01. Grounds for discipline; license.

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

- 1 (1) Violation of any provision of this Act.
- 2 (2) Attempting to procure a license to practice
3 public accounting by bribery or fraudulent
4 misrepresentations.
- 5 (3) Having a license to practice public accounting
6 revoked, suspended, or otherwise acted against, including
7 the denial of licensure, by the licensing authority of
8 another state, the District of Columbia, or any United
9 States territory ~~territory~~, ~~or~~ ~~country~~. No disciplinary
10 action shall be taken in Illinois if the action taken in
11 another jurisdiction was based upon failure to meet the
12 continuing professional education requirements of that
13 jurisdiction and the applicable Illinois continuing
14 professional education requirements are met.
- 15 (4) Being convicted or found guilty, regardless of
16 adjudication, of a crime in any jurisdiction which
17 directly relates to the practice of public accounting or
18 the ability to practice public accounting.
- 19 (5) Making or filing a report or record which the
20 registrant knows to be false, willfully failing to file a
21 report or record required by state or federal law,
22 willfully impeding or obstructing the filing, or inducing
23 another person to impede or obstruct the filing. The
24 reports or records shall include only those that are
25 signed in the capacity of a licensed certified public
26 accountant.
- 27 (6) Conviction in this or another State or the
28 District of Columbia, or any United States Territory, of
29 any crime that is punishable by one year or more in
30 prison or conviction of a crime in a federal court that
31 is punishable by one year or more in prison.
- 32 (7) Proof that the licensee is guilty of fraud or
33 deceit, or of gross negligence, incompetency, or
34 misconduct, in the practice of public accounting.

- 1 (8) Violation of any rule adopted under this Act.
- 2 (9) Practicing on a revoked, suspended, or inactive
- 3 license.
- 4 (10) Suspension or revocation of the right to
- 5 practice before any State.
- 6 (11) Conviction of any crime under the laws of the
- 7 United States or any state or territory of the United
- 8 States that is a felony or misdemeanor and has dishonesty
- 9 as essential element, or of any crime that is directly
- 10 related to the practice of the profession.
- 11 (12) Making any misrepresentation for the purpose
- 12 of obtaining a license, or material misstatement in
- 13 furnishing information to the Board Department.
- 14 (13) Aiding or assisting another person in
- 15 violating any provision of this Act or rules promulgated
- 16 hereunder.
- 17 (14) Engaging in dishonorable, unethical, or
- 18 unprofessional conduct of a character likely to deceive,
- 19 defraud, or harm the public and violating the rules of
- 20 professional conduct adopted by the Board Department.
- 21 (15) Habitual or excessive use or addiction to
- 22 alcohol, narcotics, stimulants, or any other chemical
- 23 agent or drug that results in the inability to practice
- 24 with reasonable skill, judgment, or safety.
- 25 (16) Directly or indirectly giving to or receiving
- 26 from any person, firm, corporation, partnership, or
- 27 association any fee, commission, rebate, or other form of
- 28 compensation for any professional service not actually
- 29 rendered.
- 30 (17) Physical or mental disability, including
- 31 deterioration through the aging process or loss of
- 32 abilities and skills that results in the inability to
- 33 practice the profession with reasonable judgment, skill
- 34 or safety.

1 (18) Solicitation of professional services by using
2 false or misleading advertising.

3 (19) Failure to file a return, or pay the tax,
4 penalty or interest shown in a filed return, or to pay
5 any final assessment of tax, penalty or interest, as
6 required by any tax Act administered by the Illinois
7 Department of Revenue or any successor agency or the
8 Internal Revenue Service or any successor agency.

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

12 (21) A finding by the Board Department that a
13 licensee has not complied with a provision of any lawful
14 order issued by the Board Department.

15 (22) Making a false statement to the Board
16 Department regarding compliance with continuing
17 professional education requirements.

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

21 (a-5) Revocation or suspension by the Board of a CPA
22 certificate shall operate to automatically suspend a license
23 to practice public accounting issued hereunder, until such
24 time as the CPA certificate is restored.

25 (b) (Blank).

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

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

33 (2) the degree of trust and dependence among the
34 involved parties;

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

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

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

9 (e) The Board Department shall deny any application for
10 a license or renewal, without hearing, to any person who has
11 defaulted on an educational loan guaranteed by the Illinois
12 Student Assistance Commission; however, the Board Department
13 may issue a license or renewal if the person in default has
14 established a satisfactory repayment record as determined by
15 the Illinois Student Assistance Commission.

16 (f) The determination by a court that a licensee is
17 subject to involuntary admission or judicial admission as
18 provided in the Mental Health and Developmental Disabilities
19 Code will result in the automatic suspension of his or her
20 license. The suspension will end upon a finding by a court
21 that the licensee is no longer subject to involuntary
22 admission or judicial admission and ~~7~~ the issuance of an
23 order so finding and discharging the patient,~~7--and--the~~
24 ~~recommendation-of-the-Committee--to--the--Director--that--the~~
25 ~~licensee-be-allowed-to-resume-professional-practice.~~

26 (Source: P.A. 90-655, eff. 7-30-98.)

27 (225 ILCS 450/20.1) (from Ch. 111, par. 5522)

28 Sec. 20.1. Investigations; notice; hearing. The Board
29 Department may, upon its own motion, and shall, upon the
30 verified complaint in writing of any person setting forth
31 facts which, if proved, would constitute grounds for
32 disciplinary action as set forth in Section 20.01,
33 investigate the actions of any person or entity. The Board

1 Department may refer complaints and investigations to a
2 disciplinary body of the accounting profession for technical
3 assistance. The results of an investigation and
4 recommendations of the disciplinary body may be considered by
5 the Board Department, but shall not be considered
6 determinative and the Board Department shall not in any way
7 be obligated to take any action or be bound by the results of
8 the accounting profession's disciplinary proceedings. The
9 Board, Department before taking disciplinary action, shall
10 afford the concerned party or parties an opportunity to
11 request a hearing and if so requested shall set a time and
12 place for a hearing of the complaint. The Board Department
13 shall notify the applicant, the certificate holder, or the
14 licensed 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 Board Department, at
19 least 30 days prior to the date set for the hearing or by
20 serving a written notice by delivery of the notice to the
21 accused person or entity at least 15 days prior to the date
22 set for the hearing, and shall direct the applicant, the
23 certificate holder, or licensee to file a written answer to
24 the Board under oath within 20 days after the service of the
25 notice and inform the applicant, the certificate holder, or
26 licensee that failure to file an answer will result in
27 default being taken against the applicant, the certificate
28 holder, or licensee and that the license or certificate may
29 be suspended, revoked, placed on probationary status, or
30 other disciplinary action may be taken, including limiting
31 the scope, nature or extent of practice, as the Board
32 ~~Director~~ may deem proper. In case the person fails to file an
33 answer after receiving notice, his or her license or
34 certificate may, in the discretion of the Board Department,

1 be suspended, revoked, or placed on probationary status, or
 2 the Board Department may take whatever disciplinary action
 3 deemed proper, including limiting the scope, nature, or
 4 extent of the person's practice or the imposition of a fine,
 5 without a hearing, if the act or acts charged constitute
 6 sufficient grounds for such action under this Act. The Board
 7 Department shall afford the accused person or entity an
 8 opportunity to be heard in person or by counsel at the
 9 hearing. ~~Following~~ At the conclusion of the hearing the
 10 Board Committee shall issue ~~present-to-the-Direector~~ a written
 11 order setting forth ~~report--of~~ its finding of facts,
 12 conclusions of law, and penalties to be imposed
 13 ~~recemmendations~~. The order ~~report~~ shall contain a finding
 14 whether or not the accused person violated this Act or failed
 15 to comply with the conditions required in this Act. The
 16 ~~Committee shall--specify--the--nature--of--the--violation--or~~
 17 ~~failure--to--comply,--and--make--its--recemmendations--to--the~~
 18 ~~Direector.~~

19 ~~The-report-of-findings-of-fact,--conclusions--of--law--and~~
 20 ~~recemmendations--of--the-Committee-shall-be-the-basis-for-the~~
 21 ~~Department's-disciplinary-action.--If-the-Direector--disagrees~~
 22 ~~in--any--regard--with--the--report,--he-may-issue-an-order-in~~
 23 ~~contravention-of-the-report.--The-Direector--shall--provide--a~~
 24 ~~written--explanation--to-the-Committee-of-any-deviations-from~~
 25 ~~their--report,--and--shall--specify--with--particularity--the~~
 26 ~~reasons-of-that-action-in-the-final-order.~~ The finding is not
 27 admissible in evidence against the person in a criminal
 28 prosecution brought for the violation of this Act, but the
 29 hearing and findings are not a bar to a criminal prosecution
 30 brought for the violation of this Act.

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

32 (225 ILCS 450/20.2) (from Ch. 111, par. 5523)

33 Sec. 20.2. The Board Department may either-directly-or

1 through-its-Committee subpoena and bring before it at any
2 hearing any person in this State and take testimony through
3 the-Committee either orally or by deposition, or both, with
4 the same fees and mileage and in the same manner as
5 prescribed by law in judicial proceedings in civil cases in
6 circuit courts of this State.

7 The Chairman of the Board Director, or any member of the
8 Board Committee designated by the Chairman, or any hearing
9 officer appointed pursuant to Section 20.6, Director may
10 administer oaths to witnesses at any hearing which the Board
11 Department is authorized by law to conduct, and any other
12 oaths required or authorized in any Act administered by the
13 Board Department.

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

15 (225 ILCS 450/20.3) (from Ch. 111, par. 5524)

16 Sec. 20.3. Any circuit court in the State of Illinois,
17 upon the application of the accused person, partnership or
18 corporation, of the complainant or of the Board Department,
19 may, by order duly entered, require the attendance of
20 witnesses and the production of relevant books and papers
21 before the Department at any hearing relative to a
22 disciplinary action and the court may compel obedience to the
23 order by proceedings for contempt.

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

25 (225 ILCS 450/20.4) (from Ch. 111, par. 5525)

26 Sec. 20.4. The Board Department, at its expense, shall
27 provide a stenographer to take down the testimony and
28 preserve a record of all proceedings at disciplinary
29 hearings. The Board Department shall furnish a transcript of
30 that record to any person interested in that hearing upon
31 payment of the reasonable cost established by the Department.

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

1 (225 ILCS 450/20.5) (from Ch. 111, par. 5526)
2 Sec. 20.5. Rehearing. In any disciplinary proceeding, a
3 copy of the Board's order ~~Committee's report~~ shall be served
4 upon the respondent ~~by the Department~~, either personally or
5 as provided in this Act for the service of the notice of
6 hearing. Within 20 days after such service, the respondent
7 may present to the Board ~~Department~~ a motion in writing for a
8 rehearing, which motion shall specify the particular grounds
9 therefor. If no motion for rehearing is filed, then upon the
10 expiration of the time specified for filing such a motion, or
11 if a motion or rehearing is denied, then upon such denial the
12 determination of the Board shall be final ~~Director may enter~~
13 ~~an order in accordance with recommendations of the Committee~~
14 ~~except as provided in Section 20.6 of this Act.~~ If the
15 respondent shall order from the reporting service, and pay
16 for a transcript of the record within the time for filing a
17 motion for rehearing, the 20 day period within which such a
18 motion may be filed shall commence upon the delivery of the
19 transcript to the respondent.

20 ~~Whenever the Director is satisfied that substantial~~
21 ~~justice has not been done in the disciplinary proceeding, the~~
22 ~~Director may order a rehearing by the Committee or designated~~
23 ~~hearing officer.~~

24 Upon the suspension or revocation of a certificate or
25 license the licensee shall be required to surrender to the
26 Board ~~Department~~ the certificate or license issued by the
27 Board ~~Department~~, and upon failure or refusal so to do, the
28 Board ~~Department~~ may seize it.

29 The Board ~~Department~~ may exchange information relating to
30 proceedings resulting in disciplinary action against
31 certificate holders and licensees with the regulatory
32 ~~licensing~~ bodies of other states, or with other public
33 authorities or private organizations having regulatory
34 interest in such matter.

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

2 (225 ILCS 450/20.6) (from Ch. 111, par. 5526.6)

3 Sec. 20.6. Notwithstanding the provisions of Section
4 20.2 of this Act, the Board Director shall have the authority
5 to appoint any attorney duly licensed to practice law in the
6 State of Illinois to serve as the hearing officer in any
7 disciplinary action. ~~The Director shall notify the Committee~~
8 ~~of such appointment.~~

9 The hearing officer shall have full authority to conduct
10 the hearing. The hearing officer shall report his findings
11 of fact, conclusions of law and recommendations to the Board
12 ~~Committee and the Director.~~ The Board Committee shall have
13 60 days from receipt of the report to review the report of
14 the hearing officer and ~~present their findings of fact,~~
15 ~~conclusions of law and recommendations to the Director.~~ ~~If~~
16 ~~the Committee fails to present its report within the 60 day~~
17 ~~period, the Director shall issue an order based on the report~~
18 of the hearing officer unless it. ~~If the Director disagrees~~
19 in any regard with the report of the ~~Committee or~~ hearing
20 officer, in which case it he may issue an order in
21 contravention thereof, which order may require a new hearing
22 as to some or all of the facts in dispute or may issue
23 findings of fact and conclusions of law contrary to the
24 findings and conclusions of the hearing officer. The
25 ~~Director shall provide a written explanation to the Committee~~
26 ~~of any such deviations and shall specify with particularity~~
27 ~~the reasons for said action in the final order.~~

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

29 (225 ILCS 450/21) (from Ch. 111, par. 5527)

30 Sec. 21. Judicial review; cost of record; order as prima
31 facie proof.

32 (a) All final administrative decisions of the Department

1 hereunder shall be subject to judicial review pursuant to the
2 provisions of the Administrative Review Law, and all
3 amendments and modifications thereof, and the rules adopted
4 pursuant thereto. The term "administrative decision" is
5 defined as in Section 3-101 of the Code of Civil Procedure.

6 Proceedings for judicial review shall be commenced in the
7 Circuit Court of the county in which the party applying for
8 review resides; provided, that if such party is not a
9 resident of this State, the venue shall be in Sangamon,
10 Champaign, or Cook County.

11 (b) The Board Department shall not be required to
12 certify any record to the court or file any answer in court
13 or otherwise appear in any court in a judicial review
14 proceeding, unless there is filed in the court with the
15 complaint a receipt from the Board Department acknowledging
16 payment of the costs of furnishing and certifying the record,
17 which costs shall be established by the Board Department.
18 Exhibits shall be certified without cost. Failure on the
19 part of the plaintiff to file such receipt in court shall be
20 grounds for dismissal of the action.

21 (c) An order of disciplinary action or a certified copy
22 thereof, over the seal of the Board Department and purporting
23 to be signed by the Chairman or authorized agent of the Board
24 Director, shall be prima facie proof, subject to being
25 rebutted, that:

26 (1) the signature is the genuine signature of the
27 Chairman or authorized agent of the Board Director;

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

30 (3) the Board Committee and the members thereof are
31 qualified to act.

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

33 (225 ILCS 450/26) (from Ch. 111, par. 5532)

1 Sec. 26. Rules and regulations. The Board and--the
2 Department shall adopt all necessary and reasonable rules and
3 regulations for the effective administration and enforcement
4 of the provisions of this Act; and without limiting the
5 foregoing the Board shall adopt and prescribe rules and
6 regulations for a fair and wholly impartial method of
7 determining the qualifications of applicants for examination
8 and for a fair and wholly impartial method of examination of
9 persons under Section 2 and may establish rules for subjects
10 conditioned and for the transfer of credits from other
11 jurisdictions with respect to subjects passed. All Department
12 university rules in effect on the effective date of this
13 amendatory Act of the 92nd General Assembly 1993 shall
14 continue in effect under the jurisdiction of the Board until
15 changed by the Board.

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

17 (225 ILCS 450/27) (from Ch. 111, par. 5533)

18 Sec. 27. A licensed certified public accountant shall not
19 be required by any court to divulge information or evidence
20 which has been obtained by him in his confidential capacity
21 as a public accountant. This Section shall not apply to any
22 investigation or hearing undertaken pursuant to this Act.

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

24 (225 ILCS 450/28) (from Ch. 111, par. 5534)

25 Sec. 28. Penalties. Each of the following acts
26 perpetrated in the State of Illinois is a Class B
27 misdemeanor.

28 (a) The practice of public accounting insofar as it
29 consists in rendering service as described in Section 8,
30 without licensure, in violation of the provisions of this
31 Act;

32 (b) The obtaining or attempting to obtain licensure as a

1 licensed certified public accountant by fraud;

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

7 (d) The use of the title "Certified Public Accountant"
8 or the abbreviation "C.P.A." or any similar words or letters
9 indicating that the members are certified public accountants,
10 by any partnership unless all members thereof personally
11 engaged in the practice of public accounting in this State
12 have received certificates as certified public accountants
13 from the Board, are licensed as licensed certified public
14 accountants by the Board Department, and are holders of an
15 effective unrevoked license, and the partnership is licensed
16 as licensed certified public accountants by the Board
17 Department with an effective unrevoked license;

18 (e) The use of the title "licensed certified public
19 accountant", "licensed CPA", "Public Accountant", or the
20 abbreviation "P.A." or any similar words or letters
21 indicating such person is a licensed certified public
22 accountant, by any person not licensed as a licensed
23 certified public accountant by the Board Department, and
24 holding an effective unrevoked license; provided nothing in
25 this Act shall prohibit the use of the title "Accountant" or
26 "Bookkeeper" by any person;

27 (f) The use of the title "Licensed Certified Public
28 Accountants", "Public Accountants" or the abbreviation
29 "P.A.'s" or any similar words or letters indicating that the
30 members are public accountants by any partnership unless all
31 members thereof personally engaged in the practice of public
32 accounting in this State are licensed as licensed certified
33 public accountants by the Department and are holders of
34 effective unrevoked licenses, and the partnership is licensed

1 as a public accounting firm accountants by the Board
2 Department with an effective unrevoked licenses;

3 (g) Making false statements to the Board Department
4 regarding compliance with continuing professional education
5 requirements.

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

7 (225 ILCS 450/30) (from Ch. 111, par. 5535)

8 Sec. 30. The practice of public accounting, as described
9 in Section 8 of this Act, by any person in violation of this
10 Act is hereby declared to be inimical to the public welfare
11 and to be a public nuisance. An action to perpetually enjoin
12 from such unlawful practice any person who has been or is
13 engaged therein may be maintained in the name of the people
14 of the State of Illinois by the Attorney General of the State
15 of Illinois, by the State's Attorney of any county in which
16 the action is brought, by the Board Department or by any
17 resident citizen. The injunction proceeding shall be in
18 addition to and not in lieu of any penalties or other
19 remedies provided by this Act. No injunction shall issue
20 under this section against any person for any act exempted
21 under Section 11 of this Act.

22 If any person shall practice as a licensed certified
23 public accountant or hold himself out as a licensed certified
24 public accountant without being licensed under the provision
25 of this Act then any licensed certified public accountant,
26 any interested party or any person injured thereby may, in
27 addition to the Board Director, petition for relief as
28 provided in subsection (a) of this Section.

29 Whenever in the opinion of the Board Department any
30 person violates any provision of this Act, the Board
31 Department may issue a rule to show cause why an order to
32 cease and desist should not be entered against him. The rule
33 shall clearly set forth the grounds relied upon by the Board

1 Department and shall provide a period of 7 days from the date
2 of the rule to file an answer to the satisfaction of the
3 Board Department. Failure to answer to the satisfaction of
4 the Board Department shall cause an order to cease and desist
5 to be issued forthwith.

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

7 (225 ILCS 450/30.1) (from Ch. 111, par. 5535.1)

8 Sec. 30.1. No person, partnership, ~~or~~ corporation, or
9 other entity licensed or authorized to practice under this
10 Act or any of its employees, partners, members, officers or
11 shareholders shall be liable to persons not in privity of
12 contract with such person, partnership, ~~or~~ corporation, or
13 other entity for civil damages resulting from acts,
14 omissions, decisions or other conduct in connection with
15 professional services performed by such person, partnership,
16 ~~or~~ corporation, or other entity, except for:

17 (1) such acts, omissions, decisions or conduct that
18 constitute fraud or intentional misrepresentations, or

19 (2) such other acts, omissions, decisions or conduct, if
20 such person, partnership or corporation was aware that a
21 primary intent of the client was for the professional
22 services to benefit or influence the particular person
23 bringing the action; provided, however, for the purposes of
24 this subparagraph (2), if such person, partnership, ~~or~~
25 corporation, or other entity (i) identifies in writing to the
26 client those persons who are intended to rely on the
27 services, and (ii) sends a copy of such writing or similar
28 statement to those persons identified in the writing or
29 statement, then such person, partnership, ~~or~~ corporation, or
30 other entity or any of its employees, partners, members,
31 officers or shareholders may be held liable only to such
32 persons intended to so rely, in addition to those persons in
33 privity of contract with such person, partnership, ~~or~~

1 corporation, or other entity.

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

3 (225 ILCS 450/32) (from Ch. 111, par. 5537)

4 Sec. 32. (a) This subsection (a) applies only until
5 July 1, 2004.

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

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

19 Moneys from the Fund may also be used for direct and
20 allocable indirect costs related to the public purposes of
21 the Department of Professional Regulation or the Board.
22 Moneys in the Fund may be transferred to the Professions
23 Indirect Cost Fund as authorized by Section 2105-300 of the
24 Department of Professional Regulation Law (20 ILCS
25 2105/2105-300).

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

27 All moneys received by the Board under this Act shall be
28 deposited into the Registered Certified Public Accountants'
29 Administration and Disciplinary Fund, a special fund in the
30 State treasury. The moneys in the Fund shall be used by the
31 Board, as appropriated, exclusively for expenses of the
32 Department and the Board in the administration of this Act.

33 Moneys in the Registered Certified Public Accountants'

1 Administration and Disciplinary Fund may be invested and
2 reinvested, with all earnings received from the investments
3 to be deposited into the Registered Certified Public
4 Accountants' Administration and Disciplinary Fund.

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

6 Section 99. Effective date. This Section, Section 5,
7 and the changes to Section 32 of the Illinois Public
8 Accounting Act take effect upon becoming law; all of the
9 other provisions take effect July 1, 2004.