



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB2296

Introduced 2/14/2023, by Rep. Natalie A. Manley

SYNOPSIS AS INTRODUCED:

See Index

Amends the Regulatory Sunset Act. Provides for the repeal of the Illinois Public Accounting Act on January 1, 2029 (rather than January 1, 2024). Amends the Illinois Public Accounting Act. Provides that all applicants and registrants shall: (1) provide a valid address and email address to the Department of Financial and Professional Regulation, which shall serve as the address of record and email address of record, respectively, at the time of application for registration or renewal of a registration and (2) inform the Department of any change of address of record or email address of record within 14 days after such change either through the Department's website or by contacting the Department's licensure maintenance unit. Provides that a license application shall have an applicant's federal individual taxpayer identification number. Provides that all CPA firms or sole practitioners required to undergo a peer review shall submit to the Department peer review reports; letters of response, if applicable; acceptance letters; letters signed by the reviewed CPA firm accepting the peer review documents with the understanding that the CPA firm agrees to take certain actions, if applicable; and letters notifying the reviewed CPA firm that certain required actions have been completed, if applicable. Provides that the Secretary of Financial and Professional Regulation shall appoint a full-time CPA Coordinator. Provides that the hearing officer shall report the hearing officer's findings of fact, conclusions of law, and recommendations to the Committee (rather than to the Committee and the Secretary). Removes a provision providing that exhibits shall be certified without cost. Makes corresponding and other changes. Specifies that the changes made to the Regulatory Sunset Act take effect immediately.

LRB103 27672 AMQ 54049 b

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 Regulatory Sunset Act is amended by
5 changing Sections 4.34 and 4.39 as follows:

6 (5 ILCS 80/4.34)

7 Sec. 4.34. Acts and Section repealed on January 1, 2024.

8 The following Acts and Section of an Act are repealed on
9 January 1, 2024:

10 The Crematory Regulation Act.

11 The Electrologist Licensing Act.

12 The Illinois Certified Shorthand Reporters Act of
13 1984.

14 The Illinois Occupational Therapy Practice Act.

15 ~~The Illinois Public Accounting Act.~~

16 The Private Detective, Private Alarm, Private
17 Security, Fingerprint Vendor, and Locksmith Act of 2004.

18 The Registered Surgical Assistant and Registered
19 Surgical Technologist Title Protection Act.

20 Section 2.5 of the Illinois Plumbing License Law.

21 The Veterinary Medicine and Surgery Practice Act of
22 2004.

23 (Source: P.A. 102-291, eff. 8-6-21.)

1 (5 ILCS 80/4.39)

2 Sec. 4.39. Acts repealed on January 1, 2029 and December
3 31, 2029.

4 (a) The following Act is repealed on January 1, 2029:

5 The Environmental Health Practitioner Licensing Act.

6 The Illinois Public Accounting Act.

7 (b) The following Act is repealed on December 31, 2029:

8 The Structural Pest Control Act.

9 (Source: P.A. 100-716, eff. 8-3-18; 100-796, eff. 8-10-18;
10 101-81, eff. 7-12-19.)

11 Section 10. The Illinois Public Accounting Act is amended
12 by changing Sections 0.02, 0.03, 1, 2, 2.05, 2.1, 3, 4, 5.2,
13 6.1, 8, 9.3, 13, 13.5, 14.2, 14.5, 16, 17, 17.1, 17.2, 20.01,
14 20.1, 20.2, 20.6, 20.7, 21, 27, and 30 and by adding Section
15 0.04 as follows:

16 (225 ILCS 450/0.02) (from Ch. 111, par. 5500.02)

17 (Section scheduled to be repealed on January 1, 2024)

18 Sec. 0.02. Declaration of public policy. It is the policy
19 of this State and the purpose of this Act:

20 (a) to promote the dependability of information which
21 is used for guidance in financial transactions or for
22 accounting for or assessing the status or performance of
23 commercial and noncommercial enterprises, whether public,

1 private, or governmental; and

2 (b) to protect the public interest by requiring that
3 persons engaged in the practice of public accounting be
4 qualified; that a public authority competent to prescribe
5 and assess the qualifications of public accountants be
6 established; and

7 (c) that preparing, auditing, or examining financial
8 statements and issuing a report expressing or disclaiming
9 an opinion on such statements or expressing assurance on
10 such statements be reserved to persons who demonstrate the
11 ~~their~~ ability and fitness to observe and apply the
12 standards of the accounting profession; and that the use
13 of accounting titles likely to confuse the public be
14 prohibited.

15 (Source: P.A. 98-254, eff. 8-9-13; 99-78, eff. 7-20-15.)

16 (225 ILCS 450/0.03) (from Ch. 111, par. 5500.03)

17 (Section scheduled to be repealed on January 1, 2024)

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

20 "Accountancy activities" means the services as set forth
21 in Section 8.05 of the Act.

22 "Address of record" means the designated address recorded
23 by the Department in the applicant's, licensee's, or
24 registrant's application file or license file maintained by
25 the Department's licensure maintenance unit. It is the duty of

1 the applicant, licensee, or registrant to inform the
2 Department of any change of address, and those changes must be
3 made either through the Department's website or by directly
4 contacting the Department.

5 "Certification" means certification by the Board or
6 University or similar jurisdictions specifying an individual
7 has successfully passed all sections and requirements of the
8 Uniform Certified Public Accountant Examination and
9 verification of completion of 150 credit hours. Certification
10 by the Board or University or similar jurisdiction does not
11 confer the ability to use the CPA title and is not equivalent
12 to a registration or license under this Act.

13 "Compilation" means providing a service to be performed in
14 accordance with Statements on Standards for Accounting and
15 Review Services that is presented in the form of financial
16 statements or information that is the representation of
17 management or owners without undertaking to express any
18 assurance on the statements.

19 "Coordinator" means the CPA Coordinator.

20 "CPA" or "C.P.A." means a certified public accountant who
21 holds a license or registration issued by the Department or an
22 individual authorized to use the CPA title under Section 5.2
23 of this Act.

24 "CPA firm" means a sole proprietorship, a corporation,
25 registered limited liability partnership, limited liability
26 company, partnership, professional service corporation, or any

1 other form of organization issued a license in accordance with
2 this Act or a CPA firm authorized to use the CPA firm title
3 under Section 5.2 of this Act.

4 "CPA (inactive)" means a licensed certified public
5 accountant who elects to have the Department place the
6 licensee's ~~his or her~~ license on inactive status pursuant to
7 Section 17.2 of this Act.

8 "Email address of record" means the designated email
9 address recorded by the Department in the applicant's
10 application file or the licensee's license file, as maintained
11 by the Department's licensure maintenance unit.

12 "Exam certificate" means an exam certificate issued by the
13 Board, the University, or a similar jurisdiction specifying
14 that an individual has successfully passed all sections and
15 requirements of the Uniform Certified Public Accountant
16 Examination. An exam certificate issued by the Board, the
17 University, or a similar jurisdiction does not confer the
18 ability to use the CPA title and is not equivalent to a
19 registration or license under this Act.

20 "Financial statement" means a structured presentation of
21 historical financial information, including, but not limited
22 to, related notes intended to communicate an entity's economic
23 resources and obligations at a point in time or the changes
24 therein for a period of time in accordance with generally
25 accepted accounting principles (GAAP) or other comprehensive
26 basis of accounting (OCBOA).

1 "Other attestation engagements" means an engagement
2 performed in accordance with the Statements on Standards for
3 Attestation Engagements.

4 "Registered Certified Public Accountant" or "registered
5 CPA" means any person who has been issued a registration under
6 this Act as a Registered Certified Public Accountant.

7 "Report", when used with reference to financial
8 statements, means an opinion, report, or other form of
9 language that states or implies assurance as to the
10 reliability of any financial statements and that also includes
11 or is accompanied by any statement or implication that the
12 person or firm issuing it has special knowledge or competence
13 in accounting or auditing. Such a statement or implication of
14 special knowledge or competence may arise from use by the
15 issuer of the report of names or titles indicating that the
16 person or firm is an accountant or auditor, or from the
17 language of the report itself. "Report" includes any form of
18 language that disclaims an opinion when the form of language
19 is conventionally understood to imply any positive assurance
20 as to the reliability of the financial statements referred to
21 or special competence on the part of the person or firm issuing
22 such language; it includes any other form of language that is
23 conventionally understood to imply such assurance or such
24 special knowledge or competence.

25 "Licensed Certified Public Accountant" or "licensed CPA"
26 means any person licensed under this Act as a Licensed

1 Certified Public Accountant.

2 "Committee" means the Public Accountant Registration and
3 Licensure Committee appointed by the Secretary.

4 "Department" means the Department of Financial and
5 Professional Regulation.

6 "License", "licensee", and "licensure" refer to the
7 authorization to practice under the provisions of this Act.

8 "Peer review" means a study, appraisal, or review of one
9 or more aspects of a CPA firm's or sole practitioner's
10 compliance with applicable accounting, auditing, and other
11 attestation standards adopted by generally recognized
12 standard-setting bodies.

13 "Principal place of business" means the office location
14 designated by the licensee from which the person directs,
15 controls, and coordinates one's ~~his or her~~ professional
16 services.

17 "Review committee" means any person or persons conducting,
18 reviewing, administering, or supervising a peer review
19 program.

20 "Secretary" means the Secretary of the Department of
21 Financial and Professional Regulation.

22 "University" means the University of Illinois.

23 "Board" means the Board of Examiners established under
24 Section 2.

25 "Registration", "registrant", and "registered" refer to
26 the authorization to hold oneself out as or use the title

1 "Registered Certified Public Accountant" or "Certified Public
2 Accountant", unless the context otherwise requires.

3 "Peer Review Administrator" means an organization
4 designated by the Department that meets the requirements of
5 subsection (f) of Section 16 of this Act and other rules that
6 the Department may adopt.

7 (Source: P.A. 102-222, eff. 1-1-22.)

8 (225 ILCS 450/0.04 new)

9 Sec. 0.04. Address of record; email address of record.

10 All applicants and registrants shall:

11 (1) provide a valid address and email address to the
12 Department, which shall serve as the address of record and
13 email address of record, respectively, at the time of
14 application for registration or renewal of a registration;
15 and

16 (2) inform the Department of any change of address of
17 record or email address of record within 14 days after
18 such change either through the Department's website or by
19 contacting the Department's licensure maintenance unit.

20 (225 ILCS 450/1) (from Ch. 111, par. 5501)

21 (Section scheduled to be repealed on January 1, 2024)

22 Sec. 1. No person shall hold oneself ~~himself or herself~~
23 out to the public in this State in any manner by using the
24 title "Certified Public Accountant", "Licensed Certified

1 Public Accountant", "Registered Certified Public Accountant",
2 "Public Accountant", or use the abbreviation "C.P.A.", "CPA",
3 "LCPA", "RCPA", "PA", or any words or letters to indicate that
4 the person using the same is a licensed CPA or registered CPA,
5 unless the person ~~he or she~~ has been issued a license or
6 registration by the Department under this Act or is exercising
7 the practice privilege afforded under Section 5.2 of this Act.
8 (Source: P.A. 98-254, eff. 8-9-13.)

9 (225 ILCS 450/2) (from Ch. 111, par. 5502)

10 (Section scheduled to be repealed on January 1, 2024)

11 Sec. 2. Board of Examiners. The Governor shall appoint a
12 Board of Examiners that shall determine the qualifications of
13 persons applying for certification and shall make rules for
14 and conduct examinations for determining the qualifications.

15 The Board shall consist of 11 examiners, including 2
16 public members. The remainder shall be certified public
17 accountants in this State who have been residents of this
18 State for at least 5 years immediately preceding ~~their~~
19 appointment to the Board, except that one shall be either a
20 certified public accountant of the grade herein described or
21 an attorney licensed and residing in this State and one shall
22 be a certified public accountant who is an active or retired
23 educator residing in this State. The term of office of each
24 examiner shall be 3 years. As the term of each examiner
25 expires, the appointment shall be filled for a term of 3 years

1 from the date of expiration. Any Board member who has served as
2 a member for 6 consecutive years shall not be eligible for
3 reappointment until 2 years after the end of the term in which
4 the sixth consecutive year of service occurred, except that
5 members of the Board serving on the effective date of this
6 Section shall be eligible for appointment to one additional
7 3-year term. Where the expiration of any member's term shall
8 result in less than 11 members then serving on the Board, the
9 member shall continue to serve until a ~~his or her~~ successor is
10 appointed and has qualified. Except as otherwise provided in
11 this Section, no Board member shall serve more than 2 full
12 consecutive terms. Anyone appointed to the Board shall be
13 ineligible to be appointed to the Illinois Public Accountants
14 Registration and Licensure Committee appointed by the
15 Secretary. Appointments to fill vacancies shall be made in the
16 same manner as original appointments for the unexpired portion
17 of the vacated term. The membership of the Board shall
18 reasonably reflect representation from the geographic areas in
19 this State. The members of the Board appointed by the Governor
20 shall receive reasonable compensation for the member's ~~their~~
21 necessary, legitimate, and authorized expenses in accordance
22 with the Governor's Travel Control Board rules and the Travel
23 Regulation Rules. The Governor may terminate the term of any
24 member of the Board at any time for cause.

25 Information regarding educational requirements, the
26 application process, the examination, and fees shall be

1 available on the Board's Internet web site as well as in
2 printed documents available from the Board's office.

3 The Board shall adopt all necessary and reasonable rules
4 and regulations for the effective administration of this Act.
5 Without limiting the foregoing, the Board shall adopt and
6 prescribe rules and regulations for a fair and impartial
7 method of determining the qualifications of applicants for
8 examination and for a fair and impartial method of examination
9 of persons under Section 2 and may establish rules for
10 subjects conditioned and for the transfer of credits from
11 other jurisdictions with respect to subjects passed. The Board
12 shall verify completion of educational requirements for
13 certification as required under this Act.

14 The Board shall make an annual report of its activities to
15 the Governor and the Secretary. This report shall include a
16 complete operating and financial statement covering its
17 operations during the year, the number of examinations given,
18 the pass/fail ratio for examinations, and any other
19 information deemed appropriate. The Board shall have an audit
20 of its books and accounts every 2 years by the Auditor General.
21 (Source: P.A. 102-222, eff. 1-1-22.)

22 (225 ILCS 450/2.05)

23 (Section scheduled to be repealed on January 1, 2024)

24 Sec. 2.05. Public Accountant Registration and Licensure
25 Committee. The Secretary shall appoint a Public Accountant

1 Registration and Licensure Committee consisting of 7 persons,
2 who shall be appointed by and shall serve in an advisory
3 capacity to the Secretary. A majority of the members must be
4 licensed CPAs in good standing and must be actively engaged in
5 the practice of public accounting in this State. The remaining
6 members must include registered CPAs in good standing in this
7 State and one member of the public who is not licensed or
8 registered under this Act or a similar Act of another
9 jurisdiction and who has no connection with the accounting or
10 public accounting profession. Four members of the Committee
11 shall constitute a quorum. A quorum is required for all
12 Committee decisions. Members shall serve 4-year terms and
13 until the member's ~~their~~ successors are appointed and
14 qualified. No member shall be reappointed to the Committee for
15 more than 2 full consecutive terms. Appointments to fill
16 vacancies shall be made in the same manner as original
17 appointments for the unexpired portion of the vacated term.
18 The members of the Committee appointed by the Secretary shall
19 receive reasonable compensation, as determined by the
20 Department, for the necessary, legitimate, and authorized
21 expenses approved by the Department. All expenses shall be
22 paid from the Registered Certified Public Accountants'
23 Administration and Disciplinary Fund. The Secretary may
24 terminate the appointment of any member for cause. The
25 Secretary shall consider the advice and recommendations of the
26 Committee on questions involving standards of professional

1 conduct, discipline, and qualifications of applicants and
2 licensees under this Act.

3 (Source: P.A. 98-254, eff. 8-9-13.)

4 (225 ILCS 450/2.1) (from Ch. 111, par. 5503)

5 (Section scheduled to be repealed on January 1, 2024)

6 Sec. 2.1. Illinois Administrative Procedure Act. The
7 Illinois Administrative Procedure Act is hereby expressly
8 adopted and incorporated herein as if all of the provisions of
9 that Act were included in this Act, except that the provision
10 of subsection (d) of Section 10-65 of the Illinois
11 Administrative Procedure Act that provides that at hearings
12 the licensee has the right to show compliance with all lawful
13 requirements for retention, continuation or renewal of the
14 license is specifically excluded. For the purposes of this Act
15 the notice required under Section 10-25 of the Illinois
16 Administrative Procedure Act is deemed sufficient when mailed
17 to the licensee's address of record or email address of
18 record.

19 (Source: P.A. 98-254, eff. 8-9-13; 98-756, eff. 7-16-14.)

20 (225 ILCS 450/3) (from Ch. 111, par. 5504)

21 (Section scheduled to be repealed on January 1, 2024)

22 Sec. 3. Qualifications of applicants. The Board shall
23 certify applicants who successfully complete all portions of
24 the examination and verify completion of 150 semester credit

1 hours.

2 (a) To be admitted to take the examination after the year
3 2000 and before January 1, 2023, for the purpose of
4 determining the qualifications of applicants for certificates
5 as certified public accountants under this Act, the applicants
6 shall be required to present proof of the successful
7 completion of 150 college or university semester hours of
8 study or the applicant's ~~their~~ quarter-hour or other academic
9 credit unit equivalent, to include a baccalaureate or higher
10 degree conferred by a college or university acceptable to the
11 Board, the total educational program to include an accounting
12 concentration or equivalent as determined by Board rule. In
13 adopting those rules, the Board shall consider, among other
14 things, any impediments to the interstate practice of public
15 accounting that may result from differences in the
16 requirements in other states.

17 (b) Beginning January 1, 2023, an applicant for the
18 examination shall be required to present proof of 120 college
19 or university semester hours of study or the applicant's ~~their~~
20 quarter-hour or other academic credit unit equivalent, to
21 include a baccalaureate or higher degree conferred by a
22 college or university acceptable to the Board, the total
23 education program to include an accounting concentration or
24 equivalent as determined by Board rule. Applicants shall
25 receive certification by the Board upon successful passage of
26 all sections and requirements of the Uniform Certified Public

1 Accountant Examination and verification of completion of
2 educational requirements as determined by rule.

3 (c) In adopting rules, the Board shall consider, among
4 other things, any impediments to the interstate practice of
5 public accounting that may result from differences in the
6 requirements in other states.

7 (Source: P.A. 102-222, eff. 1-1-22.)

8 (225 ILCS 450/4) (from Ch. 111, par. 5505)

9 (Section scheduled to be repealed on January 1, 2024)

10 Sec. 4. Transitional language.

11 (a) The provisions of this Act shall not be construed to
12 invalidate any certificates as certified public accountants
13 issued by the University under "An Act to regulate the
14 profession of public accountants", approved May 15, 1903, as
15 amended, or any certificates as Certified Public Accountants
16 issued by the University or the Board under Section 4 of "An
17 Act to regulate the practice of public accounting and to
18 repeal certain acts therein named", approved July 22, 1943, as
19 amended, which certificates shall be valid and in force as
20 though issued under the provisions of this Act.

21 (b) Before July 1, 2012, persons who have received a
22 Certified Public Accountant (CPA) Certificate issued by the
23 Board or University or holding similar certifications from
24 other jurisdictions with equivalent educational requirements
25 and examination standards may apply to the Department on forms

1 supplied by the Department for and may be granted a
2 registration as a registered CPA from the Department upon
3 payment of the required fee.

4 (c) Beginning with the 2006 renewal, the Department shall
5 cease to issue a license as a Public Accountant. Any person
6 holding a valid license as a Public Accountant prior to
7 September 30, 2006 who meets the conditions for renewal of a
8 license under this Act, shall be issued a license as a licensed
9 CPA under this Act and shall be subject to continued
10 regulation by the Department under this Act. The Department
11 may adopt rules to implement this Section.

12 (d) The Department shall not issue any new registrations
13 as a registered CPA on or after July 1, 2012. After that date,
14 any applicant for licensure under this Act shall apply for a
15 license as a licensed CPA and shall meet the requirements set
16 forth in this Act. Any person who has been issued a
17 registration as a registered CPA may renew the registration
18 under the provisions of this Act and that person may continue
19 to renew or restore the registration during the registrant's
20 ~~his or her~~ lifetime, subject only to the renewal or
21 restoration requirements for the registration under this Act.
22 Such registration shall be subject to the disciplinary
23 provisions of this Act.

24 (e) (Blank).

25 (f) The changes made by this amendatory Act of the 102nd
26 General Assembly do not invalidate any certificate issued

1 before the effective date of this amendatory Act of the 102nd
2 General Assembly.

3 (Source: P.A. 102-222, eff. 1-1-22.)

4 (225 ILCS 450/5.2)

5 (Section scheduled to be repealed on January 1, 2024)

6 Sec. 5.2. Substantial equivalency.

7 (a) An individual whose principal place of business is not
8 in this State shall have all the privileges of a person
9 licensed under this Act as a licensed CPA without the need to
10 obtain a license from the Department or to file notice with the
11 Department, if the individual:

12 (1) holds a valid license as a certified public
13 accountant issued by another state that the National
14 Qualification Appraisal Service of the National
15 Association of State Boards of Accountancy has verified to
16 be in substantial equivalence with the CPA licensure
17 requirements of the Uniform Accountancy Act of the
18 American Institute of Certified Public Accountants and the
19 National Association of State Boards of Accountancy; or

20 (2) holds a valid license as a certified public
21 accountant issued by another state and obtains from the
22 National Qualification Appraisal Service of the National
23 Association of State Boards of Accountancy verification
24 that the individual's CPA qualifications are substantially
25 equivalent to the CPA licensure requirements of the

1 Uniform Accountancy Act of the American Institute of
2 Certified Public Accountants and the National Association
3 of State Boards of Accountancy; however, any individual
4 who has passed the Uniform CPA Examination and holds a
5 valid license issued by any other state prior to January
6 1, 2012 shall be exempt from the education requirements of
7 Section 3 of this Act for the purposes of this item (2).

8 (a-5) A CPA firm whose principal place of business is not
9 in this State shall have all the privileges of a CPA firm
10 licensed under this Act without the need to obtain a license
11 from the Department or to file notice with the Department if
12 the CPA firm complies with the requirements outlined in
13 Sections 14.4 and 16 through substantial equivalency of the
14 firm's ~~their~~ licensed state.

15 (b) Notwithstanding any other provision of law, an
16 individual or CPA firm who offers or renders professional
17 services under this Section, whether in person or by mail,
18 telephone, or electronic means, shall be granted practice
19 privileges in this State and no notice or other submission
20 must be provided by any such individual or CPA firm.

21 (c) An individual licensee or CPA firm of another state
22 exercising the privilege afforded under this Section and the
23 CPA firm that employs such individual licensee, if any, as a
24 condition of the grant of this privilege, hereby
25 simultaneously consents:

26 (1) to the personal and subject matter jurisdiction

1 and disciplinary authority of the Department;

2 (2) to comply with this Act and the Department's rules
3 adopted under this Act;

4 (3) that in the event that the license from the state
5 of the individual's or CPA firm's principal place of
6 business is no longer valid, the individual or CPA firm
7 shall cease offering or rendering accountancy activities
8 as outlined in paragraphs (1) and (2) of Section 8.05 in
9 this State individually or on behalf of a CPA firm; and

10 (4) to the appointment of the state board that issued
11 the individual's or the CPA firm's license as the agent
12 upon which process may be served in any action or
13 proceeding by the Department against the individual or CPA
14 firm.

15 (d) An individual licensee who qualifies for practice
16 privileges under this Section who, for any entity
17 headquartered in this State, performs (i) a financial
18 statement audit or other engagement in accordance with
19 Statements on Auditing Standards; (ii) an examination of
20 prospective financial information in accordance with
21 Statements on Standards for Attestation Engagements; or (iii)
22 an engagement in accordance with Public Company Accounting
23 Oversight Board Auditing Standards may only do so through a
24 CPA firm licensed under this Act or a CPA firm with practice
25 privileges under this Section.

26 (e) A CPA firm that qualifies for practice privileges

1 under this Section and, for any entity headquartered in this
2 State, performs the following may only do so through an
3 individual or individuals licensed under this Act or an
4 individual or individuals with practice privileges under this
5 Section:

6 (1) a financial statement audit or other engagement in
7 accordance with Statements on Auditing Standards;

8 (2) an examination of prospective financial
9 information in accordance with Statements on Standards for
10 Attestation Engagements; or

11 (3) an engagement in accordance with Public Company
12 Accounting Oversight Board auditing standards.

13 (Source: P.A. 100-419, eff. 8-25-17.)

14 (225 ILCS 450/6.1)

15 (Section scheduled to be repealed on January 1, 2024)

16 Sec. 6.1. Examinations.

17 (a) The examination shall test the applicant's knowledge
18 of accounting, auditing, and other related subjects, if any,
19 as the Board may deem advisable. A candidate shall be required
20 to pass all sections of the examination in order to qualify for
21 certification. A candidate may take the required test sections
22 individually and in any order, as long as the examination is
23 taken within a timeframe established by Board rule.

24 (b) On and after January 1, 2005, applicants shall also be
25 required to pass an examination on the rules of professional

1 conduct for certification by the Board.

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.

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

23 (Source: P.A. 102-222, eff. 1-1-22.)

24 (225 ILCS 450/8) (from Ch. 111, par. 5509)

25 (Section scheduled to be repealed on January 1, 2024)

1 Sec. 8. Practicing as a licensed CPA. Persons, either
2 individually, as members of a partnership or limited liability
3 company, or as officers of a corporation, who sign, affix, or
4 associate ~~their~~ names or any trade or assumed names used by the
5 persons ~~them~~ in a profession or business to any report
6 expressing or disclaiming an opinion on a financial statement
7 based on an audit or examination of that statement, or
8 expressing assurance on a financial statement, shall be deemed
9 to be in practice as licensed CPAs and are performing
10 accountancy activities as outlined in paragraph (1) of
11 subsection (a) of Section 8.05.

12 (Source: P.A. 98-254, eff. 8-9-13.)

13 (225 ILCS 450/9.3)

14 (Section scheduled to be repealed on January 1, 2024)

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

23 (Source: P.A. 98-254, eff. 8-9-13.)

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

1 (Section scheduled to be repealed on January 1, 2024)

2 Sec. 13. Application for licensure.

3 (a) A person or CPA firm that wishes to perform
4 accountancy activities in this State, as defined in paragraph
5 (1) of subsection (a) of Section 8.05 of this Act, or use the
6 CPA title shall make application to the Department and shall
7 pay the fee required by rule.

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

13 (b) Any CPA firm that (i) has an office in this State that
14 uses the title "CPA" or "CPA firm"; (ii) has an office in this
15 State that performs accountancy activities, as defined in
16 paragraph (1) of subsection (a) of Section 8.05 of this Act; or
17 (iii) does not have an office in this State and does not meet
18 the practice privilege requirements as defined in Section 5.2
19 of this Act, but offers or renders services, as set forth in
20 subsection (e) of Section 5.2 of this Act, for a client that is
21 headquartered in this State must hold a license as a CPA firm
22 issued under this Act.

23 (c) (Blank).

24 (d) A CPA firm that is not subject to the requirements of
25 subsection (b) of this Section may perform professional
26 services that are not regulated under subsection (b) of this

1 Section while using the title "CPA" or "CPA firm" in this State
2 without obtaining a license as a CPA firm under this Act if the
3 firm (i) performs such services through individuals with
4 practice privileges under Section 5.2 of this Act and (ii) may
5 lawfully perform such services in the state where those
6 individuals with practice privileges under Section 5.2 of this
7 Act have a ~~their~~ principal place of business.

8 (Source: P.A. 100-419, eff. 8-25-17.)

9 (225 ILCS 450/13.5)

10 (Section scheduled to be repealed on January 1, 2024)

11 Sec. 13.5. Social Security Number or federal individual
12 taxpayer identification number on license application. In
13 addition to any other information required to be contained in
14 the application, every application for an original license
15 under this Act shall include the applicant's Social Security
16 Number or federal individual taxpayer identification number,
17 which shall be retained in the agency's records pertaining to
18 the license. As soon as practical, the Department shall assign
19 a customer's identification number to each applicant for a
20 license.

21 Every application for a renewal or restored license shall
22 require the applicant's customer identification number.

23 (Source: P.A. 97-400, eff. 1-1-12.)

24 (225 ILCS 450/14.2)

1 (Section scheduled to be repealed on January 1, 2024)

2 Sec. 14.2. Licensure by endorsement.

3 (a) The Department shall issue a license as a licensed CPA
4 to any applicant who holds a current, valid, and unrevoked
5 license as a certified public accountant issued from another
6 state with equivalent educational requirements and examination
7 standards, applies to the Department on forms supplied by the
8 Department, and pays the required fee, provided:

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

12 (2) at the time the applicant became licensed ~~received~~
13 ~~his or her license~~, the applicant possessed qualifications
14 substantially equivalent to the qualifications for
15 licensure then in effect in this State; or

16 (3) the applicant has, after passing the examination
17 upon which licensure ~~his or her license~~ to practice was
18 based, not less than 4 years of experience as outlined in
19 Section 14 of this Act within the 10 years immediately
20 before the application.

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

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

6 (d) Any individual who is the holder of a current, valid,
7 and not previously disciplined license as a certified public
8 accountant of any state and has applied in writing to the
9 Department in form and substance satisfactory to the
10 Department for a license as a licensed CPA may perform
11 accountancy activities as set forth in Section 8.05 until the
12 earlier of the following dates:

13 (1) the expiration of 6 months after filing the
14 written application; or

15 (2) the denial of the application by the Department.

16 Any individual performing accountancy activities under
17 this subsection (d) shall be subject to discipline in the same
18 manner as an individual licensed under this Act.

19 (Source: P.A. 98-254, eff. 8-9-13; 98-730, eff. 1-1-15.)

20 (225 ILCS 450/14.5)

21 (Section scheduled to be repealed on January 1, 2024)

22 Sec. 14.5. CPA Coordinator; duties. The Secretary shall
23 appoint a full-time CPA Coordinator, who shall hold a
24 currently valid CPA license or registration. The Coordinator
25 shall not practice during the term of the Coordinator's ~~his or~~

1 ~~her~~ appointment. The Coordinator shall be exempt from all fees
2 related to the ~~his or her~~ CPA license or registration that come
3 due during the Coordinator's ~~his or her~~ employment. In
4 appointing the Coordinator, the Secretary shall give due
5 consideration to recommendations made by members,
6 organizations, and associations of the CPA and accounting
7 profession, if possible. The Coordinator shall:

8 (1) act as Chairperson of the Committee, ex officio,
9 without a vote;

10 (2) be the direct liaison between the Department, the
11 profession, and CPA and accounting organizations and
12 associations;

13 (3) prepare and circulate to licensees any educational
14 and informational material that the Department deems
15 necessary for providing guidance or assistance to
16 licensees;

17 (4) appoint any necessary committees to assist in the
18 performance of the functions and duties of the Department
19 under this Act; and

20 (5) subject to the administrative approval of the
21 Secretary, supervise all activities relating to the
22 regulation of the CPA profession.

23 (Source: P.A. 100-419, eff. 8-25-17.)

24 (225 ILCS 450/16) (from Ch. 111, par. 5517)

25 (Section scheduled to be repealed on January 1, 2024)

1 Sec. 16. Expiration and renewal of licenses; renewal of
2 registration; continuing education; peer review.

3 (a) The expiration date and renewal period for each
4 license or registration issued under this Act shall be set by
5 rule.

6 (b) Every holder of a license or registration under this
7 Act may renew such license or registration before the
8 expiration date upon payment of the required renewal fee as
9 set by rule.

10 (c) Every application for renewal of a license by a
11 licensed CPA who has been licensed under this Act for 3 years
12 or more shall be accompanied or supported by any evidence the
13 Department shall prescribe, in satisfaction of completing
14 continuing professional education as prescribed by Department
15 rules. All continuing education sponsors applying to the
16 Department for registration shall be required to submit an
17 initial nonrefundable application fee set by Department rule.
18 Each registered continuing education sponsor shall be required
19 to pay an annual renewal fee set by Department rule. Publicly
20 supported colleges, universities, and governmental agencies
21 located in Illinois are exempt from payment of any fees
22 required for continuing education sponsor registration.
23 Failure by a continuing education sponsor to be licensed or
24 pay the fees prescribed in this Act, or to comply with the
25 rules and regulations established by the Department under this
26 Section regarding requirements for continuing education

1 courses or sponsors, shall constitute grounds for revocation
2 or denial of renewal of the sponsor's registration.

3 (d) Licensed CPAs are exempt from the continuing
4 professional education requirement for the first renewal
5 period following the original issuance of the license.

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

1 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
5 accomplished through audits of records maintained by
6 licensees; by requiring the filing of continuing education
7 certificates with the Department; or by other means
8 established by the Department.

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

12 (e) For renewals on and after July 1, 2012, as a condition
13 for granting a renewal license to CPA firms and sole
14 practitioners who perform accountancy activities outlined in
15 paragraph (1) of subsection (a) of Section 8.05 under this
16 Act, the Department shall require that the CPA firm or sole
17 practitioner satisfactorily complete a peer review during the
18 immediately preceding 3-year period, accepted by a Peer Review
19 Administrator in accordance with established standards for
20 performing and reporting on peer reviews, unless the CPA firm
21 or sole practitioner is exempted under the provisions of
22 subsection (i) of this Section. All CPA firms or sole
23 practitioners required to undergo a peer review under this
24 Section shall submit to the Department peer review reports;
25 letters of response, if applicable; acceptance letters;
26 letters signed by the reviewed CPA firm accepting the peer

1 review documents with the understanding that the CPA firm
2 agrees to take certain actions, if applicable; and letters
3 notifying the reviewed CPA firm that certain required actions
4 have been completed, if applicable. CPA firms and sole
5 practitioners shall satisfy this document submission
6 requirement by allowing the Peer Review Administrator to
7 provide the Department access to the documents through the
8 Association of International Certified Public Accountants'
9 Facilitated State Board Access within 45 days after the peer
10 review has been conducted. Nothing in this subsection shall
11 prevent the Department from requesting this documentation or
12 any other documentation from the licensee. A CPA firm or sole
13 practitioner shall, at the request of the Department, submit
14 to the Department a letter from the Peer Review Administrator
15 stating the date on which the peer review was satisfactorily
16 completed.

17 A new CPA firm or sole practitioner shall not be required
18 to comply with the peer review requirements for the first
19 license renewal. A CPA firm or sole practitioner shall comply
20 with the Department's rules adopted under this Act and agree
21 to notify the Peer Review Administrator by the report date of
22 the initial ~~within 30 days after accepting an~~ engagement for
23 services requiring a license under this Act and to undergo a
24 peer review within 18 months of the report date for the initial
25 ~~after the end of the period covered by the~~ engagement.

26 The requirements of this subsection (e) shall not apply to

1 any person providing services requiring a license under this
2 Act to the extent that such services are provided in the
3 capacity of an employee of the Office of the Auditor General or
4 to a nonprofit cooperative association engaged in the
5 rendering of licensed service to its members only under
6 paragraph (3) of Section 14.4 of this Act or any of its
7 employees to the extent that such services are provided in the
8 capacity of an employee of the association.

9 (f) The Department shall approve only Peer Review
10 Administrators that the Department finds comply with
11 established standards for performing and reporting on peer
12 reviews. The Department may adopt rules establishing
13 guidelines for peer reviews, which shall do all of the
14 following:

15 (1) Require that a peer review be conducted by a
16 reviewer that is independent of the CPA firm or sole
17 practitioner reviewed and approved by the Peer Review
18 Administrator under established standards.

19 (2) Other than in the peer review process, prohibit
20 the use or public disclosure of information obtained by
21 the reviewer, the Peer Review Administrator, or the
22 Department during or in connection with the peer review
23 process. The requirement that information not be publicly
24 disclosed shall not apply to a hearing before the
25 Department that the CPA firm or sole practitioner requests
26 be public or to the information described in paragraph (3)

1 of subsection (i) of this Section.

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

21 (h) The CPA firm or sole practitioner reviewed shall pay
22 for any peer review performed. The Peer Review Administrator
23 may charge a fee to each firm and sole practitioner sufficient
24 to cover costs of administering the peer review program.

25 (i) A CPA firm or sole practitioner shall not be required
26 to comply with the peer review requirements if any one or more

1 of the following conditions are met:

2 (1) Within 3 years before the date of application for
3 renewal licensure, the sole practitioner or CPA firm has
4 undergone a peer review conducted in another state or
5 foreign jurisdiction that meets the requirements of
6 paragraphs (1) and (2) of subsection (f) of this Section.
7 The sole practitioner or CPA firm shall submit to the
8 Department peer review reports; letters of response, if
9 applicable; acceptance letters; letters signed by the
10 reviewed CPA firm accepting the peer review documents with
11 the understanding that the CPA firm agrees to take certain
12 actions, if applicable; and letters notifying the reviewed
13 CPA firm that certain required actions have been
14 completed, if applicable. CPA firms and sole practitioners
15 shall satisfy this document submission requirement by
16 allowing the Peer Review Administrator to provide the
17 Department access to the documents through the Association
18 of International Certified Public Accountants' Facilitated
19 State Board Access within 45 days after the peer review
20 has been conducted. Nothing in this subsection shall
21 prevent the Department from requesting this documentation
22 or any other documentation from the licensee. ~~at the~~
23 ~~request of the Department, submit to the Department a~~
24 ~~letter from the organization administering the most recent~~
25 ~~peer review stating the date on which the peer review was~~
26 ~~completed; or~~

1 (2) Within 2 years before the date of application for
2 renewal licensure, the sole practitioner or CPA firm
3 satisfies all of the following conditions:

4 (A) has not accepted or performed any accountancy
5 activities outlined in paragraph (1) of subsection (a)
6 of Section 8.05 of this Act; and

7 (B) the firm or sole practitioner agrees to notify
8 the Peer Review Administrator by the date of the
9 initial ~~within 30 days of accepting an~~ engagement for
10 services requiring a license under this Act and to
11 undergo a peer review within 18 months of the report
12 date for the initial ~~after the end of the period~~
13 ~~covered by the engagement.~~ ; ~~or~~

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

19 (j) If a peer review report indicates that a CPA firm or
20 sole practitioner complies with the appropriate professional
21 standards and practices set forth in the rules of the
22 Department and no further remedial action is required, the
23 Peer Review Administrator shall, after issuance of the final
24 letter of acceptance, destroy all working papers and documents
25 related to the peer review, other than report-related
26 documents and documents evidencing completion of remedial

1 actions, if any, in accordance with rules established by the
2 Department.

3 (k) (Blank).

4 (Source: P.A. 100-419, eff. 8-25-17.)

5 (225 ILCS 450/17) (from Ch. 111, par. 5518)

6 (Section scheduled to be repealed on January 1, 2024)

7 Sec. 17. Fees; returned checks; fines. The fees for the
8 administration and enforcement of this Act, including, but not
9 limited to, original licensure, registration, renewal, and
10 restoration fees, shall be set by the Department by rule. The
11 fees shall be nonrefundable.

12 Any person who delivers a check or other payment to the
13 Department that is returned to the Department unpaid by the
14 financial institution upon which it is drawn shall pay to the
15 Department, in addition to the amount already owed to the
16 Department, a fine of \$50. The fines imposed by this Section
17 are in addition to any other discipline provided under this
18 Act for unlicensed practice or practice on a nonrenewed
19 license or registration. The Department shall notify the
20 person that payment of fees and fines shall be paid to the
21 Department by certified check or money order within 30
22 calendar days of the notification. If, after the expiration of
23 30 days from the date of the notification, the person has
24 failed to submit the necessary remittance, the Department
25 shall automatically terminate the license or registration or

1 deny the application, without a hearing. If, after termination
2 or denial, the person seeks a license or registration, the
3 person ~~he or she~~ shall apply to the Department for restoration
4 or issuance of the license or registration and pay all fees and
5 fines due to the Department. The Department may establish a
6 fee for the processing of an application for restoration of a
7 license or registration to pay all expenses of processing this
8 application. The Department may waive the fines due under this
9 Section in individual cases where the Department finds that
10 the fines would be unreasonable or unnecessarily burdensome.

11 (Source: P.A. 98-254, eff. 8-9-13.)

12 (225 ILCS 450/17.1) (from Ch. 111, par. 5518.1)

13 (Section scheduled to be repealed on January 1, 2024)

14 Sec. 17.1. Restoration.

15 (a) Any registered CPA who has permitted the registrant's
16 ~~his or her~~ registration to expire or who has had the
17 registrant's ~~his or her~~ registration on inactive status may
18 have the ~~his or her~~ registration restored by making
19 application to the Department and filing proof acceptable to
20 the Department as defined by rule of the registrant's ~~his or~~
21 ~~her~~ fitness to have the ~~his or her~~ registration restored,
22 which may include sworn evidence certifying to active practice
23 in another jurisdiction satisfactory to the Department and by
24 paying the required restoration fee.

25 (b) Any licensed CPA who has permitted the licensee's ~~his~~

1 ~~or her~~ license to expire or who has had the licensee's ~~his or~~
2 ~~her~~ license on inactive status may have the ~~his or her~~ license
3 restored by (1) making application to the Department and
4 filing proof acceptable to the Department as defined by rule
5 of the licensee's ~~his or her~~ fitness to have the ~~his or her~~
6 license restored, including sworn evidence certifying to
7 active practice in another jurisdiction satisfactory to the
8 Department, (2) paying the required restoration fee, (3)
9 submitting proof of the required continuing education and (4)
10 in the case of a sole practitioner, satisfactory completion of
11 peer review outlined in subsection (e) of Section 16, unless
12 exempt from peer review under subsection (i) of Section 16.

13 (c) Any firm that has permitted its license to expire may
14 have its license restored by (1) making application to the
15 Department and filing proof acceptable to the Department as
16 defined by rule of its fitness to have its license restored,
17 including sworn evidence certifying to active practice in
18 another jurisdiction satisfactory to the Department, (2)
19 paying the required restoration fee, and (3) satisfactory
20 completion of peer review outlined in subsection (e) of
21 Section 16, unless exempt from peer review under subsection
22 (i) of Section 16.

23 (d) If the licensed CPA or registered CPA has not
24 maintained an active practice in another jurisdiction
25 satisfactory to the Department, the Department shall
26 determine, by an evaluation program established by rule, the

1 licensee or registrant's fitness to resume active status and
2 may require the applicant to complete a period of supervised
3 experience.

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

21 (Source: P.A. 98-254, eff. 8-9-13; 98-730, eff. 1-1-15.)

22 (225 ILCS 450/17.2) (from Ch. 111, par. 5518.2)

23 (Section scheduled to be repealed on January 1, 2024)

24 Sec. 17.2. Inactive status.

25 (a) Any licensed or registered CPA with an active,

1 unencumbered license or registration who notifies the
2 Department in writing on forms prescribed by the Department,
3 may elect to place the ~~his or her~~ license or registration on an
4 inactive status and shall, subject to rules of the Department,
5 be excused from payment of renewal fees and completion of
6 continuing education hours until ~~he or she notifies~~ the
7 Department is notified in writing of the licensee or
8 registrant's ~~his or her~~ desire to resume active status.

9 (b) Any licensed CPA requesting restoration from inactive
10 status shall be required to pay the current renewal fee, shall
11 be required to submit proof of the required continuing
12 education, and shall be required to comply with any
13 requirements established by rule.

14 (c) Any registered CPA requesting restoration from
15 inactive status shall be required to pay the current renewal
16 fee and shall be required to comply with any requirements
17 established by rule.

18 (d) Any licensed CPA or registered CPA whose license is in
19 an inactive status shall not perform accountancy activities
20 outlined in Section 8.05 of this Act.

21 (e) Any licensed CPA or registered CPA whose license or
22 registration is in an inactive status shall not in any manner
23 hold oneself ~~himself or herself~~ out to the public as a CPA,
24 except in accordance with subsection (f) of this Section.

25 (f) Any licensed CPA whose license is in inactive status
26 may use the title "CPA (inactive)" if:

1 (1) the licensee ~~he or she~~ is not performing
2 accountancy activities outlined in Section 8.05; or

3 (2) the licensee ~~he or she~~ is performing governance
4 functions on a non-profit volunteer board using the
5 licensee's ~~his or her~~ accountancy skills and competencies
6 and complies with the following requirements:

7 (A) the licensee ~~he or she~~ discloses to the
8 non-profit volunteer board and respective committees
9 that the ~~his or her~~ license is on inactive status; and

10 (B) the licensee ~~he or she~~ is not serving as an
11 audit committee financial expert as defined in Section
12 407 of the federal Sarbanes-Oxley Act of 2002.

13 (Source: P.A. 98-254, eff. 8-9-13.)

14 (225 ILCS 450/20.01) (from Ch. 111, par. 5521.01)

15 (Section scheduled to be repealed on January 1, 2024)

16 Sec. 20.01. Grounds for discipline; license or
17 registration.

18 (a) The Department may refuse to issue or renew, or may
19 revoke, suspend, or reprimand any registration or registrant,
20 any license or licensee, place a licensee or registrant on
21 probation for a period of time subject to any conditions the
22 Department may specify including requiring the licensee or
23 registrant to attend continuing education courses or to work
24 under the supervision of another licensee or registrant,
25 impose a fine not to exceed \$10,000 for each violation,

1 restrict the authorized scope of practice, require a licensee
2 or registrant to undergo a peer review program, assess costs
3 as provided for under Section 20.4, or take other disciplinary
4 or non-disciplinary action for any one or more of the
5 following:

6 (1) Violation of any provision of this Act or rule
7 adopted by the Department under this Act or violation of
8 professional standards.

9 (2) Dishonesty, fraud, or deceit in obtaining,
10 reinstating, or restoring a license or registration.

11 (3) Cancellation, revocation, suspension, denial of
12 licensure or registration, or refusal to renew a license
13 or privileges under Section 5.2 for disciplinary reasons
14 in any other U.S. jurisdiction, unit of government, or
15 government agency for any cause.

16 (4) Failure, on the part of a licensee under Section
17 13 or registrant under Section 16, to maintain compliance
18 with the requirements for issuance or renewal of a license
19 or registration or to report changes to the Department.

20 (5) Revocation or suspension of the right to practice
21 by or before any state or federal regulatory authority or
22 by the Public Company Accounting Oversight Board.

23 (6) Dishonesty, fraud, deceit, or gross negligence in
24 the performance of services as a licensee or registrant or
25 individual granted privileges under Section 5.2.

26 (7) Conviction by plea of guilty or nolo contendere,

1 finding of guilt, jury verdict, or entry of judgment or
2 sentencing, including, but not limited to, convictions,
3 preceding sentences of supervision, conditional discharge,
4 or first offender probation, under the laws of any
5 jurisdiction of the United States that is (i) a felony or
6 (ii) a misdemeanor, an essential element of which is
7 dishonesty, or that is directly related to the practice of
8 public accounting.

9 (8) Performance of any fraudulent act while holding a
10 license or privilege issued under this Act or prior law.

11 (9) Practicing on a revoked, suspended, or inactive
12 license or registration.

13 (10) Making or filing a report or record that the
14 registrant or licensee knows to be false, willfully
15 failing to file a report or record required by State or
16 federal law, willfully impeding or obstructing the filing
17 or inducing another person to impede or obstruct only
18 those that are signed in the capacity of a licensed CPA or
19 a registered CPA.

20 (11) Aiding or assisting another person in violating
21 any provision of this Act or rules promulgated hereunder.

22 (12) Engaging in dishonorable, unethical, or
23 unprofessional conduct of a character likely to deceive,
24 defraud, or harm the public.

25 (13) Habitual or excessive use or abuse of drugs,
26 alcohol, narcotics, stimulants, or any other substance

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

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

8 (15) Physical illness, including, but not limited to,
9 deterioration through the aging process or loss of motor
10 skill that results in the licensee or registrant's
11 inability to practice under this Act with reasonable
12 judgment, skill, or safety.

13 (16) Solicitation of professional services by using
14 false or misleading advertising.

15 (17) Any conduct reflecting adversely upon the
16 licensee's fitness to perform services while a licensee or
17 individual granted privileges under Section 5.2.

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

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

24 (20) Making a false statement to the Department
25 regarding compliance with continuing professional
26 education or peer review requirements.

1 (21) Failing to make a substantive response to a
2 request for information by the Department within 30 days
3 of the request.

4 (b) (Blank).

5 (b-5) All fines or costs imposed under this Section shall
6 be paid within 60 days after the effective date of the order
7 imposing the fine or costs or in accordance with the terms set
8 forth in the order imposing the fine or cost.

9 (c) In cases where the Department of Healthcare and Family
10 Services has previously determined a licensee or a potential
11 licensee is more than 30 days delinquent in the payment of
12 child support and has subsequently certified the delinquency
13 to the Department, the Department may refuse to issue or renew
14 or may revoke or suspend that person's license or may take
15 other disciplinary or non-disciplinary action against that
16 person based solely upon the certification of delinquency made
17 by the Department of Healthcare and Family Services in
18 accordance with item (5) of subsection (a) of Section 2105-15
19 of the Department of Professional Regulation Law of the Civil
20 Administrative Code of Illinois.

21 (d) The Department may refuse to issue or may suspend
22 without hearing, as provided for in the Code of Civil
23 Procedure, the license or registration of any person who fails
24 to file a return, to pay a tax, penalty, or interest shown in a
25 filed return, or to pay any final assessment of tax, penalty,
26 or interest, as required by any tax Act administered by the

1 Illinois Department of Revenue, until such time as the
2 requirements of any such tax Act are satisfied in accordance
3 with subsection (g) of Section 2105-15 of the Department of
4 Professional Regulation Law of the Civil Administrative Code
5 of Illinois.

6 (e) (Blank).

7 (f) The determination by a court that a licensee or
8 registrant is subject to involuntary admission or judicial
9 admission as provided in the Mental Health and Developmental
10 Disabilities Code will result in the automatic suspension of
11 the ~~his or her~~ license or registration. The licensee or
12 registrant shall be responsible for notifying the Department
13 of the determination by the court that the licensee or
14 registrant is subject to involuntary admission or judicial
15 admission as provided in the Mental Health and Developmental
16 Disabilities Code. The suspension shall end only upon a
17 finding by a court that the patient is no longer subject to
18 involuntary admission or judicial admission, the issuance of
19 an order so finding and discharging the patient, and the
20 filing of a petition for restoration demonstrating fitness to
21 practice.

22 (g) In enforcing this Section, the Department, upon a
23 showing of a possible violation, may compel, any licensee or
24 registrant or any individual who has applied for licensure
25 under this Act, to submit to a mental or physical examination
26 and evaluation, or both, which may include a substance abuse

1 or sexual offender evaluation, at the expense of the
2 Department. The Department shall specifically designate the
3 examining physician licensed to practice medicine in all of
4 its branches or, if applicable, the multidisciplinary team
5 involved in providing the mental or physical examination and
6 evaluation, or both. The multidisciplinary team shall be led
7 by a physician licensed to practice medicine in all of its
8 branches and may consist of one or more or a combination of
9 physicians licensed to practice medicine in all of its
10 branches, licensed chiropractic physicians, licensed clinical
11 psychologists, licensed clinical social workers, licensed
12 clinical professional counselors, and other professional and
13 administrative staff. Any examining physician or member of the
14 multidisciplinary team may require any person ordered to
15 submit to an examination and evaluation under this Section to
16 submit to any additional supplemental testing deemed necessary
17 to complete any examination or evaluation process, including,
18 but not limited to, blood testing, urinalysis, psychological
19 testing, or neuropsychological testing. The Department may
20 order the examining physician or any member of the
21 multidisciplinary team to provide to the Department any and
22 all records, including business records, that relate to the
23 examination and evaluation, including any supplemental testing
24 performed. The Department may order the examining physician or
25 any member of the multidisciplinary team to present testimony
26 concerning this examination and evaluation of the licensee,

1 registrant, or applicant, including testimony concerning any
2 supplemental testing or documents relating to the examination
3 and evaluation. No information, report, record, or other
4 documents in any way related to the examination and evaluation
5 shall be excluded by reason of any common law or statutory
6 privilege relating to communication between the licensee,
7 registrant, or applicant and the examining physician or any
8 member of the multidisciplinary team. No authorization is
9 necessary from the individual ordered to undergo an evaluation
10 and examination for the examining physician or any member of
11 the multidisciplinary team to provide information, reports,
12 records, or other documents or to provide any testimony
13 regarding the examination and evaluation.

14 The individual to be examined may have, at the
15 individual's ~~his or her~~ own expense, another physician of the
16 individual's ~~his or her~~ choice present during all aspects of
17 the examination. Failure of any individual to submit to mental
18 or physical examination and evaluation, or both, when
19 directed, shall result in an automatic suspension, without
20 hearing, until such time as the individual submits to the
21 examination. If the Department finds a licensee, registrant,
22 or applicant unable to practice because of the reasons set
23 forth in this Section, the Department shall require such
24 licensee, registrant, or applicant to submit to care,
25 counseling, or treatment by physicians approved or designated
26 by the Department, as a condition for continued, reinstated,

1 or renewed licensure to practice.

2 When the Secretary immediately suspends a license or
3 registration under this Section, a hearing upon such person's
4 license or registration must be convened by the Department
5 within 15 days after such suspension and completed without
6 appreciable delay. The Department shall have the authority to
7 review the subject's record of treatment and counseling
8 regarding the impairment, to the extent permitted by
9 applicable federal statutes and regulations safeguarding the
10 confidentiality of medical records.

11 Individuals licensed or registered under this Act,
12 affected under this Section, shall be afforded an opportunity
13 to demonstrate to the Department that they can resume practice
14 in compliance with acceptable and prevailing standards under
15 the provisions of the individual's ~~their~~ license or
16 registration.

17 (Source: P.A. 100-872, eff. 8-14-18.)

18 (225 ILCS 450/20.1) (from Ch. 111, par. 5522)

19 (Section scheduled to be repealed on January 1, 2024)

20 Sec. 20.1. Investigations; notice; hearing.

21 (a) The Department may investigate the actions of an
22 applicant, person, or entity holding or claiming to hold a
23 license.

24 (b) The Department shall, before revoking, suspending,
25 placing on probation, reprimanding, or taking any other

1 disciplinary or non-disciplinary action under Section 20.01 of
2 this Act, at least 30 days before the date set for the hearing,
3 (i) notify the accused in writing of the charges made and the
4 time and place for the hearing on the charges, (ii) direct the
5 accused ~~him or her~~ to file a written answer to the charges with
6 the Department under oath within 20 days after the service ~~on~~
7 ~~him or her~~ of the notice is made, and (iii) inform the accused
8 that, if the Department ~~he or she~~ fails to receive an answer,
9 default shall be taken against the accused ~~him or her~~ or the
10 accused's ~~that his or her~~ license or registration may be
11 suspended, revoked, placed on probationary status, or other
12 disciplinary action taken with regard to the licensee,
13 including limiting the scope, nature, or extent of the
14 accused's ~~his or her~~ practice, as the Department may consider
15 proper.

16 (c) With respect to determinations by a Peer Review
17 Administrator duly appointed by the Department under
18 subsection (f) of Section 16 of this Act that a licensee has
19 failed to satisfactorily complete a peer review as required
20 under subsection (e) of Section 16, the Department may
21 consider the Peer Review Administrator's findings of fact as
22 prima facie evidence, and upon request by a licensee for a
23 hearing the Department shall review the record presented and
24 hear arguments by the licensee or the licensee's counsel but
25 need not conduct a trial or hearing de novo or accept
26 additional evidence.

1 (d) At the time and place fixed in the notice, the
2 Department shall proceed to hear the charges and the parties
3 or the parties' ~~their~~ counsel shall be accorded ample
4 opportunity to present any pertinent statements, testimony,
5 evidence, and arguments. The Department may continue the
6 hearing from time to time.

7 (e) In case the person, after receiving the notice, fails
8 to file an answer, the ~~his or her~~ license or registration may,
9 in the discretion of the Department, be suspended, revoked,
10 placed on probationary status, or the Department may take
11 whatever disciplinary action considered proper, including
12 limiting the scope, nature, or extent of the person's practice
13 or the imposition of a fine, without a hearing, if the act or
14 acts charged constitute sufficient grounds for that action
15 under this Act. The written notice may be served by regular
16 ~~registered or certified~~ mail to the licensee or registrant's
17 address of record or electronically to the licensee's email
18 address of record.

19 (Source: P.A. 98-254, eff. 8-9-13.)

20 (225 ILCS 450/20.2) (from Ch. 111, par. 5523)

21 (Section scheduled to be repealed on January 1, 2024)

22 Sec. 20.2. Subpoenas; depositions; oaths.

23 (a) The Department may subpoena and bring before it any
24 person to take the oral or written testimony or compel the
25 production of any books, papers, records, or any other

1 documents that the Secretary or the Secretary's ~~his or her~~
2 designee deems relevant or material to any investigation or
3 hearing conducted by the Department with the same fees and
4 mileage as prescribed in civil cases in circuit courts of this
5 State and in the same manner as prescribed by this Act and its
6 rules.

7 (b) The Secretary, any member of the Committee designated
8 by the Secretary, a certified shorthand reporter, or any
9 hearing officer appointed may administer oaths at any hearing
10 which the Department conducts. Notwithstanding any statute or
11 Department rule to the contrary, all requests for testimony,
12 production of documents, or records shall be in accordance
13 with this Act.

14 (Source: P.A. 98-254, eff. 8-9-13.)

15 (225 ILCS 450/20.6) (from Ch. 111, par. 5526.6)

16 (Section scheduled to be repealed on January 1, 2024)

17 Sec. 20.6. Hearing officer. Notwithstanding the provisions
18 of Section 20.2 of this Act, the Secretary shall have the
19 authority to appoint any attorney duly licensed to practice
20 law in the State of Illinois to serve as the hearing officer in
21 any disciplinary action.

22 The hearing officer shall have full authority to conduct
23 the hearing. The hearing officer shall report the hearing
24 officer's ~~his~~ findings of fact, conclusions of law, and
25 recommendations to the Committee ~~and the Secretary~~.

1 (Source: P.A. 98-254, eff. 8-9-13.)

2 (225 ILCS 450/20.7)

3 (Section scheduled to be repealed on January 1, 2024)

4 Sec. 20.7. Findings and recommendations.

5 (a) The Committee shall review the report of the hearing
6 officer and present its findings of fact, conclusions of law,
7 and recommendations to the Secretary. The report of the
8 findings and recommendations of the Committee shall be the
9 basis for the Secretary's order for refusing to issue,
10 restore, or renew a license or registration, or otherwise
11 discipline a licensee or registrant.

12 (b) If the Secretary disagrees in any regard with the
13 report of the Committee or hearing officer, the Secretary ~~he~~
14 ~~or she~~ may issue an order contrary to the report.

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

19 (Source: P.A. 98-254, eff. 8-9-13.)

20 (225 ILCS 450/21) (from Ch. 111, par. 5527)

21 (Section scheduled to be repealed on January 1, 2024)

22 Sec. 21. Administrative review; certification of record;
23 order as prima facie proof.

24 (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 resident
9 of this State, the venue shall be in Sangamon, Champaign, or
10 Cook County.

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

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

24 (1) the signature is the genuine signature of the
25 Secretary or authorized agent of the Secretary;

26 (2) the Secretary or authorized agent of the Secretary

1 is duly appointed and qualified; and

2 (3) the Committee and the members thereof are
3 qualified to act.

4 (Source: P.A. 98-254, eff. 8-9-13.)

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

6 (Section scheduled to be repealed on January 1, 2024)

7 Sec. 27. Confidentiality of licensee's and registrant's
8 records. A licensed or registered CPA shall not be required by
9 any court to divulge information or evidence which has been
10 obtained ~~by him~~ in the licensee or registrant's ~~his~~
11 confidential capacity as a licensed or registered CPA. This
12 Section shall not apply to any investigation or hearing
13 undertaken pursuant to this Act.

14 (Source: P.A. 98-254, eff. 8-9-13.)

15 (225 ILCS 450/30) (from Ch. 111, par. 5535)

16 (Section scheduled to be repealed on January 1, 2024)

17 Sec. 30. Injunctions; cease and desist.

18 (a) If any person or entity violates any provision of this
19 Act, the Secretary may, in the name of the people of the State
20 of Illinois by the Attorney General of the State of Illinois or
21 the State's Attorney of any county in which the violation is
22 alleged to have occurred, petition for an order enjoining the
23 violation or for an order enforcing compliance with this Act.
24 Upon the filing of a verified petition in court, the court may

1 issue a temporary restraining order, without notice or bond,
2 and may preliminarily and permanently enjoin the violation. If
3 it is established that the person has violated or is violating
4 the injunction, the court may punish the offender for contempt
5 of court. The injunction proceeding shall be in addition to
6 and not in lieu of any penalties or other remedies provided by
7 this Act. No injunction shall issue under this section against
8 any person for any act exempted under Section 11 of this Act.

9 (b) If any person shall practice as a licensed CPA or a
10 registered CPA or hold oneself ~~himself or herself~~ out as a
11 licensed CPA or registered CPA without being licensed or
12 registered under the provisions ~~provision~~ of this Act then any
13 licensed CPA or registered CPA, any interested party, or any
14 person injured thereby may, in addition to the Department,
15 petition for relief as provided in subsection (a) ~~of this~~
16 ~~Section.~~

17 (c) Whenever in the opinion of the Department any person
18 violates any provision of this Act, the Department may issue a
19 rule to show cause why an order to cease and desist should not
20 be entered against the person ~~him~~. The rule shall clearly set
21 forth the grounds relied upon by the Department and shall
22 provide a period of 7 days from the date of the rule to file an
23 answer to the satisfaction of the Department. Failure to
24 answer to the satisfaction of the Department shall cause an
25 order to cease and desist to be issued forthwith.

26 (Source: P.A. 98-254, eff. 8-9-13.)

1 Section 99. Effective date. This Section and Section 5
2 take effect upon becoming law.

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