



Sen. Louis S. Viverito

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LRB094 10891 LJB 44013 a

1 AMENDMENT TO SENATE BILL 565

2 AMENDMENT NO. _____. Amend Senate Bill 565, AS AMENDED, by
3 replacing everything after the enacting clause with the
4 following:

5 "Section 5. The Illinois Public Accounting Act is amended
6 by changing Sections 0.03, 6.1, 16, 20.01, 20.1, and 27 as
7 follows:

8 (225 ILCS 450/0.03) (from Ch. 111, par. 5500.03)

9 (Section scheduled to be repealed on January 1, 2014)

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

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

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

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

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

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

24 (f) "License", "licensee" and "licensure" refers to the

1 authorization to practice under the provisions of this Act.

2 (g) "Peer review program" means a study, appraisal, or
3 review of one or more aspects of the professional work of a
4 ~~person or firm~~ sole practitioner in the practice of public
5 accounting to determine the degree of compliance by the firm or
6 sole practitioner with professional standards and practices,
7 conducted by persons who hold current licenses to practice
8 public accounting under the laws of this or another state and
9 who are not affiliated with the firm or sole practitioner being
10 reviewed ~~certified or licensed under this Act, including~~
11 ~~quality review, peer review, practice monitoring, quality~~
12 ~~assurance, and similar programs undertaken voluntarily or as a~~
13 ~~prerequisite to the providing of professional services under~~
14 ~~government requirements, or any similar internal review or~~
15 ~~inspection that is required by professional standards.~~

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

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

20 (j) "Board" means the Board of Examiners established under
21 Section 2.

22 (k) "Registration", "registrant", and "registered" refer
23 to the authorization to hold oneself out as or use the title
24 "Registered Certified Public Accountant" or "Certified Public
25 Accountant", unless the context otherwise requires.

26 (l) "Peer Review Administrator" means an organization
27 designated by the Department that meets the requirements of
28 subsection (f) of Section 16 of this Act and other rules that
29 the Department may adopt.

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

31 (225 ILCS 450/6.1)

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

33 Sec. 6.1. Examinations.

1 (a) The examination shall test the applicant's knowledge of
2 accounting, auditing, and other related subjects, if any, as
3 the Board may deem advisable. A candidate shall be required to
4 pass all sections of the examination in order to qualify for a
5 certificate. A candidate may take the required test sections
6 individually and in any order, as long as the examination is
7 taken within a timeframe established by Board rule.

8 (b) On and after January 1, 2005, applicants shall also be
9 required to pass an examination on the rules of professional
10 conduct, as determined by Board rule to be appropriate, before
11 they may be awarded a certificate as a Certified Public
12 Accountant.

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

30 (d) Any application, document, or other information filed
31 by or concerning an applicant and any examination grades of an
32 applicant shall be deemed confidential and shall not be
33 disclosed to anyone without the prior written permission of the
34 applicant, except that the names and addresses only of all

1 applicants shall be a public record and be released as public
2 information. Nothing in this subsection shall prevent the Board
3 from making public announcement of the names of persons
4 receiving certificates under this Act.

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

6 (225 ILCS 450/16) (from Ch. 111, par. 5517)

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

8 Sec. 16. Expiration and renewal of licenses; renewal of
9 registration; continuing education.

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

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

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

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

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

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

16 Failure by an applicant for renewal of a license as a
17 licensed certified public accountant to furnish the evidence
18 shall constitute grounds for disciplinary action, unless the
19 Department in its discretion shall determine the failure to
20 have been due to reasonable cause. The Department, in its
21 discretion, may renew a license despite failure to furnish
22 evidence of satisfaction of requirements of continuing
23 education upon condition that the applicant follow a particular
24 program or schedule of continuing education. In issuing rules
25 and individual orders in respect of requirements of continuing
26 education, the Department in its discretion may, among other
27 things, use and rely upon guidelines and pronouncements of
28 recognized educational and professional associations; may
29 prescribe rules for the content, duration, and organization of
30 courses; shall take into account the accessibility to
31 applicants of such continuing education as it may require, and
32 any impediments to interstate practice of public accounting
33 that may result from differences in requirements in other
34 states; and may provide for relaxation or suspension of

1 requirements in regard to applicants who certify that they do
2 not intend to engage in the practice of public accounting, and
3 for instances of individual hardship.

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

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

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

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

31 (f) The Department shall approve only Peer Review
32 Administrators that the Department finds comply with
33 established standards for performing and reporting on peer
34 reviews. The Department may adopt rules establishing

1 guidelines for peer reviews, which shall do all of the
2 following:

3 (1) Require that a peer review be conducted by a
4 reviewer that is independent of the firm reviewed and
5 approved by the Peer Review Administrator under
6 established standards.

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

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

34 (h) The firm or sole practitioner reviewed shall pay for

1 any peer review performed. The Peer Review Administrator may
2 charge a fee to each firm and sole practitioner sufficient to
3 cover costs of administering the peer review program.

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

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

15 (2) The sole practitioner or firm satisfies all of the
16 following conditions:

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

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

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

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

33 (1) The proceedings, records (including, without
34 limitation, letters of acceptance, peer review reports,

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

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

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

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

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

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

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

1 next peer review or other agreed-to corrective actions.

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

17 (m) No Peer Review Administrator or reviewer, or any of its
18 members, employees, agents, or any person furnishing
19 professional counsel or services shall be civilly liable by
20 reason of the performance of any duty, function, or activity
21 under this Section so long as the person or entity has not
22 engaged in willful or wanton misconduct.

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

24 (225 ILCS 450/20.01) (from Ch. 111, par. 5521.01)

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

26 Sec. 20.01. Grounds for discipline; license or
27 registration.

28 (a) The Department may refuse to issue or renew, or may
29 revoke, suspend, or reprimand any registration or registrant,
30 any license or licensee, place a licensee or registrant on
31 probation for a period of time subject to any conditions the
32 Department may specify including requiring the licensee or
33 registrant to attend continuing education courses or to work

1 under the supervision of another licensee or registrant, impose
2 a fine not to exceed \$5,000 for each violation, restrict the
3 authorized scope of practice, or require a licensee or
4 registrant to undergo a peer review program, for any one or
5 more of the following:

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

7 (2) Attempting to procure a license or registration to
8 practice under this Act by bribery or fraudulent
9 misrepresentations.

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

22 (4) Being convicted or found guilty, regardless of
23 adjudication, of a crime in any jurisdiction which directly
24 relates to the practice of public accounting or the ability
25 to practice public accounting or as a Registered Certified
26 Public Accountant.

27 (5) Making or filing a report or record which the
28 registrant or licensee knows to be false, willfully failing
29 to file a report or record required by state or federal
30 law, willfully impeding or obstructing the filing, or
31 inducing another person to impede or obstruct the filing.
32 The reports or records shall include only those that are
33 signed in the capacity of a licensed certified public
34 accountant or a registered certified public accountant.

1 (6) Conviction in this or another State or the District
2 of Columbia, or any United States Territory, of any crime
3 that is punishable by one year or more in prison or
4 conviction of a crime in a federal court that is punishable
5 by one year or more in prison.

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

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

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

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

14 (11) Conviction of any crime under the laws of the
15 United States or any state or territory of the United
16 States that is a felony or misdemeanor and has dishonesty
17 as an essential element, or of any crime that is directly
18 related to the practice of the profession.

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

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

24 (14) Engaging in dishonorable, unethical, or
25 unprofessional conduct of a character likely to deceive,
26 defraud, or harm the public and violating the rules of
27 professional conduct adopted by the Department.

28 (15) Habitual or excessive use or addiction to alcohol,
29 narcotics, stimulants, or any other chemical agent or drug
30 that results in the inability to practice with reasonable
31 skill, judgment, or safety.

32 (16) Directly or indirectly giving to or receiving from
33 any person, firm, corporation, partnership, or association
34 any fee, commission, rebate, or other form of compensation

1 for any professional service not actually rendered.

2 (17) Physical or mental disability, including
3 deterioration through the aging process or loss of
4 abilities and skills that results in the inability to
5 practice the profession with reasonable judgment, skill or
6 safety.

7 (18) Solicitation of professional services by using
8 false or misleading advertising.

9 (19) Failure to file a return, or pay the tax, penalty
10 or interest shown in a filed return, or to pay any final
11 assessment of tax, penalty or interest, as required by any
12 tax Act administered by the Illinois Department of Revenue
13 or any successor agency or the Internal Revenue Service or
14 any successor agency.

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

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

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

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

27 (b) (Blank).

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

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

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

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

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

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

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

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

32 (Source: P.A. 92-457, eff. 7-1-04; 93-629, eff. 12-23-03;
33 93-683, eff. 7-2-04.)

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

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

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

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

34 The finding is not admissible in evidence against the

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

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

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

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

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

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

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