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09400SB2732ham001

LRB094 16502 RAS 57124 a

1 AMENDMENT TO SENATE BILL 2732

2 AMENDMENT NO. _____. Amend Senate Bill 2732 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Public Accounting Act is amended
5 by changing Sections 0.03, 6.1, 9.01, 14.3, 16, 20.01, 20.1,
6 and 27 and by adding Section 9.3 as follows:

7 (225 ILCS 450/0.03) (from Ch. 111, par. 5500.03)

8 (Section scheduled to be repealed on January 1, 2014)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

30 (225 ILCS 450/6.1)

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

32 Sec. 6.1. Examinations.

33 (a) The examination shall test the applicant's knowledge of

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

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

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

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

1 information. Nothing in this subsection shall prevent the Board
2 from making public announcement of the names of persons
3 receiving certificates under this Act.

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

5 (225 ILCS 450/9.01)

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

7 Sec. 9.01. Unlicensed practice; violation; civil penalty.

8 (a) Any person or firm that ~~who~~ practices, offers to
9 practice, attempts to practice, or holds oneself out to
10 practice as a licensed certified public accountant without
11 being licensed under this Act shall, in addition to any other
12 penalty provided by law, pay a civil penalty to the Department
13 in an amount not to exceed \$5,000 for each offense as
14 determined by the Department. The civil penalty shall be
15 assessed by the Department after a hearing is held in
16 accordance with the provisions set forth in this Act regarding
17 the provision of a hearing for the discipline of a licensee.

18 (b) The Department has the authority and power to
19 investigate any and all unlicensed activity.

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

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

26 (225 ILCS 450/9.3 new)

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

28 Sec. 9.3. Sharing of information. Notwithstanding any
29 other provision of this Act, for the purpose of carrying out
30 their respective duties and responsibilities under this Act and
31 to effectuate the purpose of this Act, both the Board of
32 Examiners and the Department of Financial and Professional

1 Regulation are authorized and directed to share information
2 with each other regarding those individuals and entities
3 licensed or certified or applying for licensure or
4 certification under this Act.

5 (225 ILCS 450/14.3)

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

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

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

13 (b) An individual who supervises services for which a
14 license is required under Section 8 of this Act or who signs or
15 authorizes another to sign any report for which a license is
16 required under Section 8 of this Act shall hold a valid, active
17 ~~unrevoked~~ Licensed Certified Public Accountant license from
18 this State or another state and shall comply with such
19 additional experience requirements as may be required by rule
20 of the Board.

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

24 (d) The firm shall designate to the Department in writing
25 an individual licensed under this Act who shall be responsible
26 for the proper registration of the firm.

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

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

1 (225 ILCS 450/16) (from Ch. 111, par. 5517)

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

3 Sec. 16. Expiration and renewal of licenses; renewal of
4 registration; continuing education.

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

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

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

34 (d) Licensed Certified Public Accountants are exempt from

1 the continuing professional education requirement for the
2 first renewal period following the original issuance of the
3 license.

4 Notwithstanding the provisions of ~~this~~ subsection (c), the
5 Department may accept courses and sponsors approved by other
6 states, by the American Institute of Certified Public
7 Accountants, by other state CPA societies, or by national
8 accrediting organizations such as the National Association of
9 State Boards of Accountancy.

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

32 The Department shall establish by rule a means for the
33 verification of completion of the continuing education
34 required by this Section. This verification may be accomplished

1 through audits of records maintained by licensees; by requiring
2 the filing of continuing education certificates with the
3 Department; or by other means established by the Department.

4 The Department may establish, by rule, guidelines for
5 acceptance of continuing education on behalf of licensed
6 certified public accountants taking continuing education
7 courses in other jurisdictions.

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

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

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

34 (f) The Department shall approve only Peer Review

1 Administrators that the Department finds comply with
2 established standards for performing and reporting on peer
3 reviews. The Department may adopt rules establishing
4 guidelines for peer reviews, which shall do all of the
5 following:

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

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

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

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

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

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

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

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

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

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

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

33 (j) If a peer review report indicates that a firm or sole
34 practitioner complies with the appropriate professional

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

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

26 (Source: P.A. 92-457, eff. 7-1-04; 93-683, eff. 7-2-04; revised
27 10-11-05.)

28 (225 ILCS 450/20.01) (from Ch. 111, par. 5521.01)

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

30 Sec. 20.01. Grounds for discipline; license or
31 registration.

32 (a) The Department may refuse to issue or renew, or may
33 revoke, suspend, or reprimand any registration or registrant,

1 any license or licensee, place a licensee or registrant on
2 probation for a period of time subject to any conditions the
3 Department may specify including requiring the licensee or
4 registrant to attend continuing education courses or to work
5 under the supervision of another licensee or registrant, impose
6 a fine not to exceed \$5,000 for each violation, restrict the
7 authorized scope of practice, or require a licensee or
8 registrant to undergo a peer review program, for any one or
9 more of the following:

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

11 (2) Attempting to procure a license or registration to
12 practice under this Act by bribery or fraudulent
13 misrepresentations.

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

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

31 (5) Making or filing a report or record which the
32 registrant or licensee knows to be false, willfully failing
33 to file a report or record required by state or federal
34 law, willfully impeding or obstructing the filing, or

1 inducing another person to impede or obstruct the filing.
2 The reports or records shall include only those that are
3 signed in the capacity of a licensed certified public
4 accountant or a registered certified public accountant.

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

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

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

14 (9) Practicing on a revoked, suspended, or inactive
15 license or registration.

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

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

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

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

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

32 (15) Habitual or excessive use or addiction to alcohol,
33 narcotics, stimulants, or any other chemical agent or drug
34 that results in the inability to practice with reasonable

1 skill, judgment, or safety.

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

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

11 (18) Solicitation of professional services by using
12 false or misleading advertising.

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

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

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

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

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

31 (b) (Blank).

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

1 to:

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

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

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

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

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

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

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

1 registrant may resume practice.

2 (Source: P.A. 92-457, eff. 7-1-04; 93-629, eff. 12-23-03;
3 93-683, eff. 7-2-04.)

4 (225 ILCS 450/20.1) (from Ch. 111, par. 5522)

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

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

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

1 written explanation to the Committee of any such deviations and
2 shall specify with particularity the reasons for the
3 deviations.

4 The finding is not admissible in evidence against the
5 person in a criminal prosecution brought for the violation of
6 this Act, but the hearing and findings are not a bar to a
7 criminal prosecution brought for the violation of this Act.

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

9 (225 ILCS 450/27) (from Ch. 111, par. 5533)

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

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

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

18 Section 99. Effective date. This Act takes effect upon
19 becoming law."