

Annual Report of AICPA Disciplinary Activity

January 1 – December 31, 2011 and 2010

The following is a statistical report of the disciplinary activity of the AICPA, including cases investigated by the Professional Ethics Division, cases handled by the Joint Trial Board Division and actions taken under the automatic provisions of the AICPA bylaws. The AICPA and state CPA societies participate in the Joint Ethics Enforcement Program. The report includes investigations conducted by state societies resulting in findings of ethics code violations and cases referred to the Joint Trial Board by state societies.

| | 2011 | 2010 |
|--------------------------------------------------------------------------------------------------------------|--------------|--------------|
| Total cases at beginning of period (including 177 and 118, respectively, deferred due to pending litigation) | 784 | 844 |
| Cases opened during period | 389 | 370 |
| Cases completed during period | <u>(354)</u> | <u>(430)</u> |
| Total cases at end of period (including 150 and 177, respectively, deferred due to pending litigation) | <u>819</u> | <u>784</u> |
| <i>Summary of Disposition of Completed Cases*</i> | | |
| Expelled or Suspended | 101 | 93 |
| Admonished | 13 | 6 |
| Corrective Action Required | 91 | 134 |
| No Violation/Dismissed | 50 | 82 |
| No Further Action | 53 | 67 |
| Subsequent Monitoring Completed Satisfactorily | 29 | 33 |
| Other | <u>17</u> | <u>15</u> |
| | <u>354</u> | <u>430</u> |

*In cases involving suspension of membership or where corrective action is required, respondents are directed to attend specified CPE courses and thereafter, submit examples of their work products for ethics division review. At December 31, 2011, there were 247 cases being monitored for CPE completion and follow-up review.

Cases listed above may include more than one AICPA or state CPA society member.

A description of the foregoing [disposition categories](#) is in the Professional Ethics Division section of the AICPA website.