



**Annual Report of AICPA Disciplinary Activity
January 1 – December 31, 2014 and 2013**

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.

	2014	2013
Total cases at beginning of period (including 141 and 140, respectively, deferred due to pending litigation)	734	827
Cases opened during period	708	437
Cases completed during period	<u>(530)</u>	<u>(530)</u>
Total cases at end of period (including 133 and 141, respectively, deferred due to pending litigation)	<u>912</u>	<u>734</u>
<i>Summary of Disposition of Completed Cases*</i>		
Expelled or Suspended	113	90
Admonished	66	76
Corrective Action Required	113	167
No Violation/Dismissed	81	69
No Further Action	100	85
Subsequent Monitoring Completed Satisfactorily	32	30
Other	<u>25</u>	<u>13</u>
	<u>530</u>	<u>530</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, 2014, there were 317 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.