



Annual Report of AICPA Disciplinary Activity January 1 – December 31, 2013 and 2012

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.

	2013	2012
Total cases at beginning of period (including 140 and 150, respectively, deferred due to pending litigation)	827	819
Cases opened during period	437	768
Cases completed during period	(530)	(760)
Total cases at end of period (including 141 and 140, respectively, deferred due to pending litigation)	<u>734</u>	<u>827</u>
<i>Summary of Disposition of Completed Cases*</i>		
Expelled or Suspended	90	88
Admonished	76	161
Corrective Action Required	167	244
No Violation/Dismissed	69	36
No Further Action	85	182
Subsequent Monitoring Completed Satisfactorily	30	32
Other	<u>13</u>	<u>17</u>
	<u>530</u>	<u>760</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, 2013, there were 290 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.