



**Annual Report of AICPA Disciplinary Activity  
January 1 – December 31, 2016 and 2015**

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.

	2016	2015
Total cases at beginning of period (including 120 and 133, respectively, deferred due to pending litigation)	982	912
Cases opened during period	703	483
Cases completed during period	(583)	(413)
Total cases at end of period (including 122 and 120, respectively, deferred due to pending litigation)	<u>1,102</u>	<u>982</u>
<i>Summary of Disposition of Completed Cases*</i>		
Expelled or Suspended	162	75
Admonished	33	25
Corrective Action Required	149	120
No Violation/Dismissed	43	43
No Further Action	152	100
Subsequent Monitoring Completed Satisfactorily	30	33
Other	<u>14</u>	<u>17</u>
	<u>583</u>	<u>413</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, 2016, there were 756 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.