



**Annual Report of AICPA Disciplinary Activity
January 1 – December 31, 2015 and 2014**

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.

	2015	2014
Total cases at beginning of period (including 133 and 141, respectively, deferred due to pending litigation)	912	734
Cases opened during period	483	708
Cases completed during period	<u>(413)</u>	<u>(530)</u>
Total cases at end of period (including 120 and 133, respectively, deferred due to pending litigation)	<u>982</u>	<u>912</u>
<i>Summary of Disposition of Completed Cases*</i>		
Expelled or Suspended	75	113
Admonished	25	66
Corrective Action Required	120	113
No Violation/Dismissed	43	81
No Further Action	100	100
Subsequent Monitoring Completed Satisfactorily	33	32
Other	<u>17</u>	<u>25</u>
	<u>413</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, 2015, there were 374 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.