



**Annual Report of AICPA Disciplinary Activity
January 1 – December 31, 2017 and 2016**

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.

	2017	2016
Total cases at beginning of period (including 122 and 120, respectively, deferred due to pending litigation)**	1,029	982
Cases opened during period	533	703
Cases completed during period	<u>(565)</u>	<u>(583)</u>
Total cases at end of period (including 119 and 122, respectively, deferred due to pending litigation)	<u>997</u>	<u>1,102</u>
Summary of Disposition of Completed Cases*		
Expelled or Suspended	149	162
Admonished	48	33
Corrective Action Required	96	149
No Violation/Dismissed	78	43
No Further Action	136	152
Subsequent Monitoring Completed Satisfactorily	39	30
Other	<u>19</u>	<u>14</u>
	<u>565</u>	<u>583</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, 2017, there were 591 cases being monitored for CPE completion and follow-up review.

** 2017 beginning of period cases have been restated for cases determined to have no jurisdiction and subsequently referred to the respective state boards.

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.

