



**Annual Report of AICPA Disciplinary Activity  
January 1 – December 31, 2018 and 2017**

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.

	2018	2017
Total cases at beginning of period (including 119 and 122, respectively, deferred due to pending litigation)**	997	1,029
Cases opened during period	517	533
Cases completed during period	<u>(547)</u>	<u>(565)</u>
Total cases at end of period (including 118 and 119, respectively, deferred due to pending litigation)	<u>967</u>	<u>997</u>
<b><i>Summary of Disposition of Completed Cases*</i></b>		
Expelled or Suspended	128	149
Admonished	48	48
Corrective Action Required	133	96
No Violation/Dismissed	59	78
No Further Action	132	136
Subsequent Monitoring Completed Satisfactorily	30	39
Other	<u>17</u>	<u>19</u>
	<u>547</u>	<u>565</u>

\*In cases involving suspension of membership or where corrective action is required, respondents are directed to attend specified CPE courses or perform other remedial directives. At December 31, 2018, there were 524 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.