



Annual Report of AICPA Disciplinary Activity
January 1 – December 31, 2020 and 2019

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.

	2020	2019
Total cases at beginning of period (including 116 and 118, respectively, deferred due to pending litigation)	777	967
Cases opened during period	359	260
Cases completed during period	<u>(414)</u>	<u>(450)</u>
Total cases at end of period (including 78 and 116, respectively, deferred due to pending litigation)	<u>722</u>	<u>777</u>
<i>Summary of Disposition of Completed Cases*</i>		
Expelled or Suspended	77	113
Admonished	35	34
Corrective Action Required	62	60
No Violation/Dismissed	38	82
No Further Action	116	126
Subsequent Monitoring Completed Satisfactorily	30	25
Other	<u>56</u>	<u>10</u>
	<u>414</u>	<u>450</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, 2020, there were 346 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.