



Annual Report of AICPA Disciplinary Activity January 1 – December 31, 2021 and 2020

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.

	2021	2020
Total cases at beginning of period (including 78 and 116, respectively, deferred due to pending litigation)	722	777
Cases opened during period	389	359
Cases completed during period	(482)	(414)
Total cases at end of period (including 81 and 78, respectively, deferred due to pending litigation)	<u>629</u>	<u>722</u>
<i>Summary of Disposition of Completed Cases*</i>		
Expelled or Suspended	74	77
Admonished	66	35
Corrective Action Required	94	62
No Violation/Dismissed	57	38
No Further Action	98	116
Subsequent Monitoring Completed Satisfactorily	26	30
Other	<u>67</u>	<u>56</u>
	<u>482</u>	<u>414</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, 2021, there were 236 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.