

## **Preusser, Raymond G. of Claverack, NY**

As a result of an investigation of alleged violations of the AICPA Code of Professional Conduct, Mr. Preusser entered into a settlement agreement effective January 9, 2024.

Information came to the attention of the ethics charging authority (ECA – AICPA Professional Ethics Executive Committee) alleging a potential disciplinary matter with respect to Mr. Preusser.

The ECA reviewed the allegations in the complaint, Mr. Preusser's responses to the ECA's inquiries, and other relevant documents he submitted to support his response. Based on this information, there appears to be prima facie evidence of violations of the AICPA Code of Professional Conduct as follows:

### **Violation**

#### **Acts Discreditable Rule (1.400.001)**

Mr. Preusser committed an act discreditable to the profession based on his conviction of a class A misdemeanor in violation of Section 260.10(1) of the New York Penal Law.

### **Agreement**

In consideration of the ECA forgoing further investigation of Mr. Preusser's conduct as described above, and in consideration of the ECA forgoing any further proceedings in the matter, Mr. Preusser agreed as follows:

- a. To waive his rights to a hearing under AICPA bylaws section 7.4
- b. To neither admit nor deny the above-specified charges
- c. To his retroactive suspension of membership in the AICPA for a period of six months effective July 27, 2021.
- d. To comply immediately with professional standards applicable to the professional services he performs.
- e. That the ECA shall publish his name, the charges, and the terms of this settlement agreement.
- f. That the ECA shall monitor his compliance with the terms of this settlement agreement and initiate an investigation where the ECA finds there has been noncompliance.