

Top Legal Topics

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Baisden v. Bowers

Key points

- CPA whose license was revoked did not timely bring a lawsuit against the California Board and former clients who filed a complaint about him with the Board.

Source

- Eastern District Federal Court, California, May 2016.

Cane v. Nev. State Bd. of Accountancy

Key points

- In a suit against the Nevada Board, the court concluded that the Board had Eleventh Amendment sovereign immunity and thus was not subject to the court's jurisdiction.

Source

- Federal District Court, Nevada, February 2016.

Estep v. Yellow Book USA, Inc.

Key points

- A public accountant whose license was revoked based in part on telephone directory advertising recovered monetary damages against the directory publishers for breach of contract.

Source

- Lower court in Pennsylvania.

Flattum v. State of Cal. Dep't of Consumer Affairs

Key points

- Suit by licensure applicant against the California Board, Department of Consumer Affairs, the Board's executive officer, and deputy attorney general was dismissed on the basis of eleventh amendment and prosecutorial immunity.

Source

- Eastern District Federal Court, California, July 2016.

AICPA v. IRS

Key points

- AICPA did not have standing to pursue its claim regarding the IRS's Tax Preparer/Annual Filing Season Program.

Source

- Washington, D.C. District Court, August 2016.

Commscope Credit Union v. Butler & Burke

Key points

- The relationship between an independent auditor and its audit client did not give rise to a fiduciary duty as a matter of law.

Source

- North Carolina Supreme Court, September 2016.

Conclusions

On the issue of state action and Eleventh Amendment immunity, there are a number of state agency cases to watch.

Recent appeals of board actions have generally resulted in decisions favorable to state boards, on a range of topics.

We will continue to watch for trends and new developments, especially on the subject of immunity.