

STATE OF WISCONSIN

IN SUPREME COURT

IN THE MATTER OF DISCIPLINARY  
PROCEEDINGS AGAINST JOHN F.  
KOENIG, ATTORNEY AT LAW.

CASE CODE 30912

14 op 1523 D

**RECEIVED**

OFFICE OF LAWYER REGULATION,

CASE NO.

JUL 07 2014

Complainant;

JOHN F. KOENIG,

CLERK OF SUPREME COURT  
OF WISCONSIN

Respondent.

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**COMPLAINT**

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NOW COMES the Wisconsin Supreme Court - Office of  
Lawyer Regulation (OLR) by Retained Counsel, Attorney  
Robert G. Krohn, and alleges as follows:

1. The OLR was established by the Wisconsin  
Supreme Court and operates pursuant to Supreme Court  
Rules. This complaint is filed pursuant to SCR 22.11.

2. John F. Koenig (Koenig) is a Wisconsin  
licensed attorney (Member Number 1030741), admitted to  
practice law in Wisconsin on September 30, 1997.  
Koenig's most recent address on record with the State  
Bar of Wisconsin is 10109 N. State Road 26, Milton,  
Wisconsin 53563-9124.

**Regarding Kohls & Associates  
(OLR Matter Number 2013MA1743)**

3. Since 2007, Koenig was employed with the law firm of Kohls & Associates LLC. The firm practices primarily in estate planning. It frequently bills on a flat fee basis. Clients are billed after the work is completed.

4. Koenig's employment with the firm ceased on August 31, 2013, following the firm's discovery that Koenig had been embezzling funds from the firm.

5. Koenig quoted and collected fees from clients that were larger than what he had reported and turned in to the firm. Koenig would have clients pay Koenig directly for some or all of the work. Koenig either did not report the money to the firm or would tell the firm that Koenig charged the client a lesser amount. On some occasions, Koenig manually created an invoice for the client that was for a larger amount than that stated by the firm in its accounting system. Koenig would keep the difference between the two invoice amounts.

6. Koenig accepted payments from the firm's clients without the firm's knowledge and then cashed the

checks at Summit Credit Union where he maintained an account.

7. Koenig also received money for legal work that he performed for acquaintances who paid him directly. Koenig normally performed such work during regular law firm office hours and used the Kohls firm's equipment, supplies, and staff.

8. Although a Kohls firm attorney would have been permitted to perform work for family or perhaps even close friends at no charge, it was understood by the firm's employees that any legal work performed by an employee should be reported to the firm, and it was understood by the firm's employees that all billings for legal work should be reported to the firm.

9. Koenig received other funds for honorariums and reimbursement for presenting continuing legal education programs or public workshops that he did not turn over to the firm.

10. After Kohls & Associates, LLC learned of Koenig's actions, Koenig requested Summit Credit Union to provide Koenig all checks that were presented but not deposited into the Koenigs' accounts at the credit

union. He received that information and provided it to the Kohls firm and to OLR.

11. Koenig has admitted accepting a total of \$39,920 in payments for legal work from firm clients or other parties using firm resources in 37 separate instances without notifying the firm of such payments.

12. As an offset toward money he improperly took, Koenig forfeited his final paycheck from the firm in the gross amount of \$27,900.

#### COUNT ONE

13. By receiving at least \$39,920 in legal fees for legal work he performed for clients of his law firm employer or for legal work he performed for other third parties using the firm's time, equipment, supplies, and staff without reporting such fees to the firm, and by falsifying billing statements that he had provided to the firm in order to cover up his embezzlement, **Koenig violated 20:8.4(c) and SCR 20:8.4(f)<sup>1</sup>.**

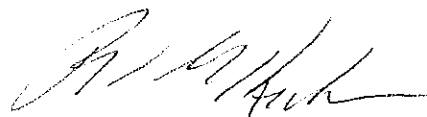
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<sup>1</sup>SCR 20:8.4(c) and 20:8.4(f) provide: it is professional misconduct for a lawyer to: "(c) engage in conduct involving dishonesty, fraud, deceit or misrepresentation; and (f) violate a statute, supreme court rule, supreme court order or supreme court decision regulating the conduct of lawyers."

**WHEREFORE**, the Office of Lawyer Regulation asks that Attorney John F. Koenig be found in violation of the Supreme Court Rules as alleged in connection with Count One of this complaint and that the Court suspend Koenig's license to practice law in Wisconsin for a period of two (2) years and order such other relief as may be just and equitable, including restitution to Kohls & Associates LLC in the amount of \$12,020 and assessing the costs of the proceedings against Koenig.

Dated this 31<sup>st</sup> day of July, 2014.

OFFICE OF LAWYER REGULATION



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