STATE OF WISCONSIN
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Governor Scott Walker **Secretary Dave Ross**

ACCOUNTING EXAMINING BOARD
Room 121A, 1400 E. Washington Avenue, Madison
Contact: Angela Hellenbrand (608) 261-5406
September 5, 2013

The following agenda describes the issues that the Board plans to consider at the meeting. At the time of the meeting, items may be removed from the agenda. Please consult the meeting minutes for a description of the actions of the Board.

AGENDA

9:00 A.M.

OPEN SESSION – CALL TO ORDER – ROLL CALL

A. Adoption of Agenda (1-4)

B. Approval of Minutes – June 20, 2013 (5-10)

C. Administrative Matters – Discussion and Consideration
1) Staff Updates

D. Legislative and Administrative Rule Matters – Discussion and Consideration
1) General Rules Update
2) Chs. ACCY 1-9 – Board Member Discussion: Provide input and revisions for rules update **(11-14)**
3) 2013 Act 21 CPA Degree Requirements for Exam **(15-20)**
4) Inconsistency between Wis. Admin. Code § ACCY 1.401 (f) and Wis. Admin. Code § SPS 4.09(2) **(21-24)**

E. Practice Matters – Discussion and Consideration
1) Credentialing Criteria Practices **(25-26)**

F. Travel – Discussion and Consideration
1) NASBA's 106th Annual Meeting **(27-30)**

G. Items Added After Preparation of Agenda
   1) Introductions, Announcements and Recognition
   2) Presentations of Petition(s) for Summary Suspension
   3) Presentation of Proposed Stipulation(s), Final Decision(s) and Order(s)
   4) Presentation of Final Decisions
   5) Disciplinary Matters
   6) Executive Director Matters
   7) Education and Examination Matters
   8) Credentialing Matters
   9) Class 1 Hearing(s)
   10) Practice Matters
   11) Legislation/Administrative Rule Matters
   12) Liaison Report(s)
   13) Informational Item(s)
   14) Speaking Engagement(s), Travel, or Public Relation Request(s)

H. Public Comments

CONVENE TO CLOSED SESSION to deliberate on cases following hearing § 19.85 (1) (a), Stats.; consider closing disciplinary investigations with administrative warning § 19.85 (1) (b), Stats, and 440.205, Stats., to consider individual histories or disciplinary data § 19.85 (1) (f), Stats.,; and, to confer with legal counsel § 19.85 (1) (g), Stats.)

I. DLSC Matters
   1) Case Status Report **(31-32)**

J. Presentation and Deliberation on Proposed Stipulations, Final Decisions and Orders by the Division of Legal Services and Compliance (DLSC)
   1) David Rediger 11 ACC 004 **(33-50)**
   2) Aimee Morgan 12 ACC 017 **(51-56)**

K. Application Review – Discussion and Consideration (57-58)

L. Deliberation of Items Received After Printing of the Agenda
   1) Disciplinary Matters
   2) Education and Examination Matters
   3) Credentialing Matters
   4) Class 1 Hearings
   5) Monitoring Matters
   6) Professional Assistance Procedure (PAP) Matters
   7) Petition(s) for Summary Suspensions
   8) Petition(s) for Extension of Time
   9) Proposed Stipulations, Final Decisions and Orders
   10) Administrative Warnings
   11) Proposed Decisions
   12) Matters Relating to Costs
   13) Motions
   14) Petitions for Rehearing
   15) Formal Complaints
   16) Case Closings
   17) Appearances from Requests Received or Renewed

M. Consult with Legal Counsel

RECONVENE TO OPEN SESSION IMMEDIATELY FOLLOWING CLOSED SESSION

N. Vote on Items Considered or Deliberated Upon in Closed Session, if Voting is Appropriate

ADJOURNMENT

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ACCOUNTING EXAMINING BOARD
MEETING MINUTES
JUNE 20, 2013

PRESENT: Todd Craft, Gerald Denor, Glenn Michaelsen (virtual meeting), John Scheid

EXCUSED: Steven Corbeille, Marion Wozniak

STAFF: Angela Hellenbrand, Executive Director; Karen Rude-Evans, Bureau Assistant; Joshua Archiquette, Bureau Assistant

CALL TO ORDER

John Scheid, Board Chair, called the meeting to order at 9:03 a.m. A quorum of four (4) members was confirmed.

ADOPTION OF AGENDA

MOTION: Glenn Michaelsen moved, seconded by Todd Craft, to adopt the agenda as published. Motion carried unanimously.

APPROVAL OF MINUTES

MOTION: Gerald Denor moved, seconded by Todd Craft, to approve the minutes of April 11, 2013 as published. Motion carried unanimously.

LEGISLATIVE/ADMINISTRATIVE RULES MATTERS

Scope Statement to Revise Chs. ACCY 1 to 9

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to authorize John Scheid to review and approve the scope statement prior to sending to the Governor's Office, for publication and implementation. Motion carried unanimously.

Executive Order 50 Position Statement Review

MOTION: Todd Craft moved, seconded by Gerald Denor**,** to have the Department remove reference dates from the position statements. Motion carried unanimously.

CREDENTIALING MATTERS

Procedure for Convictions and Pending Charges Review

MOTION: Glenn Michaelsen moved, seconded by Gerald Denor, to have the Board review all applications with convictions or pending charges within five years of application for licensure and to give DSPS staff discretion to bring other applications to the Board for review. Motion carried unanimously.

Time Limit for Work Experience Review

MOTION: Todd Craft moved, seconded by Glenn Michaelsen, for the DSPS Credentialing staff to bring the credentialing criteria and practices to the Board for review and research the time frame for experience requirement to be met. Motion carried unanimously.

CLOSED SESSION

Chair John Scheid read the motion to convene to closed session.

MOTION: Todd Craft moved, seconded by Glenn Michaelsen, to convene to closed session to deliberate on cases following hearing (s. 19.85(1) (a), Stats.; consider closing disciplinary investigation with administrative warning (s. 19.85(1)(b), Stats. and 440.205, Stats., to consider individual histories or disciplinary data (s. 19.85 (1)(f), Stats.; and, to confer with legal counsel (s. 19.85(1)(g), Stats.). Roll Call Vote: Todd Craft – yes; Gerald Denor-yes; Glenn Michaelsen – yes; John Scheid – yes. Motion carried unanimously.

Open session recessed at 10:30 a.m.

RECONVENE TO OPEN SESSION

MOTION: Todd Craft moved, seconded by Gerald Denor, to reconvene in open session. Motion carried unanimously.

Open session reconvened at 10:47 a.m.

VOTING ON ITEMS CONSIDERED/DELIBERATED IN CLOSED SESSION

MOTION: Gerald Denor moved, seconded by Todd Craft, to reaffirm all motions made in closed session. Motion carried unanimously

PROPOSED STIPULATIONS, FINAL DECISIONS AND ORDERS

MOTION: Glenn Michaelsen moved, seconded by Todd Craft, to adopt the Findings of Fact, Conclusions of Law, Final Decision and Order, in the matter of **12 ACC 023 – Stephen P. Fredrichs**. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Todd Craft, to adopt the Findings of Fact, Conclusions of Law, Final Decision and Order, in the matter of **12 ACC 024 – Eric L. Collins**. Motion carried unanimously

CASE CLOSING(S)

MOTION: Todd Craft moved, seconded by Gerald Denor, to close case **12 ACC 025 for prosecutorial discretion (compliance gained P2)**. Motion carried unanimously.

CREDENTIALING MATTERS

APPLICATION REVIEWS

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Kurt Joseph Barkei** when all requirements for licensure have been met. Motion carried unanimously.

DRAFT

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Kevin Christopher Block** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Christina M. Breuer** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Diane Lynn Cantwell** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Lindsay Chitwood** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Kevin Andrew Doro** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Janet Jossie Egan** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Ryan W. Egan** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Marc D. Farmer** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Stephanie Lynn Ford** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Sean Elliott Glaser** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen to approve the application of **Matthew Joseph Hall** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Jennifer Ann Hays** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Micah James Holt** when all requirements for licensure have been met. Motion carried unanimously.

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MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Megan Marie Homuth** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Alyssa M. Jensen** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Daniel Robert Jones** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Gregory X. McNutt** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Wesley S. Micke** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Stephanie Michelle Mischo** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **McKenzie Kay Morris** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Talwinder Singh Natt** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Todd Joseph Paprocki** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Steven James Pinkham** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Ashley K. Roehl** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Kaytlin Erin Shady** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Paul Davis Stock** when all requirements for licensure have been met. Motion carried unanimously.

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MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Gregory Michael Surette** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Carlo Domenic Taormina** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Stacey Painter Tedeschi** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Eric M. Tischer** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Marcie M. Vaage** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Jennifer Ann Vinluan** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Ryan William Waldschmidt** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Claudia S. Weinberger** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Laem Xayvong** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Joel Edward Young** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the application of **Margo E. Zuleger** when all requirements for licensure have been met. Motion carried unanimously.

REVIEW FOR ARREST OR CONVICTION

MOTION: Todd Craft moved, seconded by John Scheid, to approve the application of **Brian Christopher Chapman** when all requirements for licensure have been met. Motion carried unanimously.

MOTION: Todd Craft moved, seconded by John Scheid, to approve the application of **James Robert Zenisek** when all requirements for licensure have been met. Motion carried unanimously.

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MOTION: Todd Craft moved, seconded by John Scheid, to approve the application of **Rory Trent Vircks** when all requirements for licensure have been met.
Motion carried unanimously.

ADJOURNMENT

MOTION: Glenn Michaelsen moved, seconded by Gerald Denor, to adjourn the meeting.
Motion carried unanimously.

The meeting adjourned at 10:50 a.m.

DRAFT

State of Wisconsin
Department of Safety & Professional Services

AGENDA REQUEST FORM

1) Name and Title of Person Submitting the Request:	2) Date When Request Submitted:
Jean MacCubbin, Program Manager	**08/14/2013** Items will be considered late if submitted after 4:30 p.m. and less than: ▪ 10 work days before the meeting for Medical Board ▪ 14 work days before the meeting for all others

3) Name of Board, Committee, Council, Sections:

Accounting Examining Board

4) Meeting Date:	5) Attachments:	6) How should the item be titled on the agenda page?
20130905	☒ Yes ☐ No	**Legislation/Administrative Rule Matters** **General Rules Update** **- Discuss Approved Scope Statement to Revise chs. Accy 1-9; Info. Gathering and Revisions Needed** **- 2013 Act 21 CPA degree requirements for exam**

7) Place Item in:	8) Is an appearance before the Board being scheduled?	9) Name of Case Advisor(s), if required:
☒ Open Session ☐ Closed Session ☐ Both	☐ Yes (Fill out Board Appearance Request) ☐ No	

10) Describe the issue and action that should be addressed:

Discuss and Consider needed revisions to chs. ACCY 1 to 9 (Review applicable codes; of particular concern: actual standards and guidelines with most recent edition/revision dates to be incorporated; other suggested revisions).

Update of passage of 2013 Act 21 affect on s. 440.04, Stats., background info. from US Dept. of Education and proposed rule revision. (attached)

11) Authorization

Jean MacCubbin — *8/15/2013*

Signature of person making this request — Date

Supervisor (if required) — Date

Executive Director signature (indicates approval to add post agenda deadline item to agenda) — Date

Directions for including supporting documents:
1. This form should be attached to any documents submitted to the agenda.
2. Post Agenda Deadline items must be authorized by a Supervisor and the Policy Development Executive Director.
3. If necessary, Provide original documents needing Board Chairperson signature to the Bureau Assistant prior to the start of a meeting.

Revised 10/12

STATEMENT OF SCOPE

Accounting Examining Board

Rule No.: Chs. Accy 1 to 9

Relating to: Updating accounting and auditing practices and standards, clarifying licensure criteria and general cleanup

Rule Type: Permanent

1. Finding/nature of emergency (Emergency Rule only):

N/A

2. Detailed description of the objective of the proposed rule:

One chapter in this series, Accy 1 to 9, was last updated in 2004; some chapters have not been updated to reflect current practices or adopted standards in the accounting profession since as far back as 1974. Incorporate current accounting, auditing practices and standards, and references from the American Institute of Certified Professional Accountants (AICPA), AICPA Auditing Standards Boards, National State Boards of Accountancy (NASBA), and other professional organizations. Additional references to professional organizations or standards are proposed to reflect the standards currently in use; these may include but are not limited to: The Uniform Accountancy Act (UAA), Public Company Accounting Oversight Board (PCAOB), international accounting standards, and Generally Accepted Accounting Principles (US GAAP).

Other areas proposed to be updated may include: professional conduct; firm mobility and notification requirements; equivalent education criteria; examination review; codifying reinstatement practices; attest and peer reviews; reciprocity and equivalent certificates; acceptable examination providers and school accreditation. In addition, the proposal may include creating definitions, revising or repealing Appendix A ch. Accy 9; correcting inconsistencies between chapters or chapter sections; providing consistency in terminology and format; updating statutory references; and reflecting internal process efficiencies. Consequently, the objectives of this rule-making order may be incorporated into one or more rulemaking projects.

3. Description of the existing policies relevant to the rule, new policies proposed to be included in the rule, and an analysis of policy alternatives:

The proposed changes will serve to clarify, correct, or repeal certain provisions to recognize contemporary standards and practices of the accounting profession, conforming to codified rules and practices of adjacent states, as a well as modifying reinstatement and equivalent education issues.

Not evaluating and updating chapters Accy 1 to 9 would create confusion amongst licensees practicing in more than one state. An update would provide the department the opportunity to have rules reflecting national standards widely-accepted and applied throughout the accounting industry.

4. Detailed explanation of statutory authority for the rule (including the statutory citation and language):

Section 15.08 (5) (b), Stats., requires all examining boards to "...promulgate rules for its own guidance and for the guidance of the trade or profession to which it pertains, and define and enforce professional conduct and unethical practices not inconsistent with the law relating to the particular trade or profession."

Section 227.11 (2) (a), Stats., authorizes all agencies to promulgate rules interpreting the statutes it enforces or administers, when deemed necessary to effectuate the purpose of such statutes.

Section 442.01 (1), Stats.,"...the examining board shall promulgate rules that adopt by reference ..." a number nationally-recognized standards boards.

Section 442.087 (3), Stats., "RULES. The examining board shall promulgate rules that describe the peer review required to renew a firm's license under sub. (2). The rules shall include requirements for the examining board to approve one or more persons to conduct the peer reviews. The rules shall also require each person approved by the examining board to conduct peer reviews to periodically report to the examining board on the effectiveness of the peer reviews conducted by the person and to provide the examining board with a listing of all firms that have undergone peer review conducted by the person."

5. Estimate of amount of time that state employees will spend developing the rule and of other resources necessary to develop the rule:

The department estimates that approximately 210 hours will be needed to perform the review and develop any needed rule changes. This time includes meeting with the Accounting Examining Board, drafting the rule changes and processing the changes through public hearing, legislative review, and adoption. The department will assign existing staff to perform the review and develop the rule changes; no other resources will be needed.

6. List with description of all entities that may be affected by the proposed rule:

Licensees (CPAs) and firms (corporations and establishments) and their clientele.

7. Summary and preliminary comparison with any existing or proposed federal regulation that is intended to address the activities to be regulated by the proposed rule:

An Internet-based search comparing these requirements resulted in 12 USC 1831n - Accounting objectives, standards, and requirements. The only references found regulating the use of uniform accounting standards related solely to the banking industry. No mention of CPA licensure or any specific nationally-recognized standards were found to be required or proposed to be required at the Federal level.

8. Anticipated economic impact of implementing the rule (note if the rule is likely to have a significant economic impact on small businesses):

The Department believes that proposed revisions under chapters Accy 1 to 9 will have a minimal economic impact on small business.

Contact Person: Jean MacCubbin, (608) 266-0955

Chairperson/Accounting Examining Board

6/20/2013

Date Submitted

File: 165- Accy 1-9 Scope bd approved 06202013

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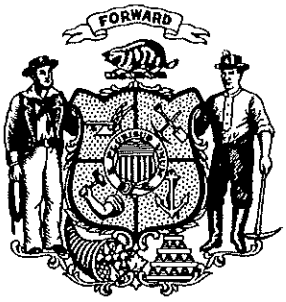
State of Wisconsin



2013 Assembly Bill 20

Date of enactment: **July 5, 2013**
Date of publication*: **July 6, 2013**

2013 WISCONSIN ACT 21

AN ACT *to amend* 442.04 (2) and 442.04 (4) (a) of the statutes; **relating to:** the notice and degree requirements for the examination to practice as a certified public accountant.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 442.04 (2) of the statutes is amended to read:

442.04 **(2)** ~~Examinations shall be held by the~~ The examining board shall hold an examination at least once ~~in~~ each year at ~~such times and places as are~~ a time and place determined by the examining board. ~~Notice of the time and place of each examination shall be published, as a class 2 notice, under ch. 985, in at least one daily newspaper published in the city of Milwaukee, and in at least one daily newspaper published in the city of Madison, with the last insertion not less than 30 days prior to the date of such examination. Not less than 30 days prior to each examination, each applicant who has made inquiry prior to the first insertion, shall be notified by mail by the department, at the address mentioned in the application, of the time and place of the examination.~~

SECTION 2. 442.04 (4) (a) of the statutes is amended to read:

442.04 **(4)** (a) In this subsection, "institution" means a bachelor's degree–granting institution of higher education accredited by ~~the commission on institutions of higher education of the north central association of colleges and schools or its regional equivalent~~ an accrediting agency that is recognized by the secretary of the federal department of education.

SECTION 3. **Initial applicability.**

(1) This act first applies to an application for a certificate as a certified public accountant that is pending with the accounting examining board on the effective date of this subsection.

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* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

Possible revisions to ch. Accy 7 per 2013 Act 21

Accy 7.02 Definitions. In this chapter:

~~(1) A bachelor's degree is a baccalaureate degree– normally conferred by universities and colleges at the completion of at least a 4-year, full-time, academic-year program of study. (Some students complete the 4-year bachelor's degree in less than 4 years by attending summer school or maximum course loads over a number of academic semesters.)~~

(2) "Bachelor's degree" means a baccalaureate degree normally conferred by universities and colleges at the completion of at least a 4-year, full-time, academic-year program of study.

~~(2) Regional equivalents of the North Central– Association of Colleges and Schools are the New England Association of Schools and Colleges, Middle States Association of Colleges and Secondary Schools, Northwest Association of Schools and Colleges, Southern Association of Schools and Colleges, and Western Association of Schools and Colleges.~~

(1) "Accredited" means a school or institution of higher learning listed by an accrediting agency recognized by the secretary of the federal department of education on or after July 6, 2013.

Note: For a listing of accrediting agencies recognized by the secretary of the federal department of education, see http://www2.ed.gov/admins/finaid/accred/accreditation_pg6.html.

~~(3) A "resident major in accounting" is a course– of study identified by a school accredited by the North Central Association of Colleges and Schools or its regional equivalent as a major in accounting. Where more than one course of accounting study is offered by a school, the course of study for public accounting shall be the defined "resident major in accounting."~~

(3) "Resident major in accounting" means a course of study identified by a school or institution of higher learning listed by an accrediting agency recognized by the secretary of the federal department of education.

Accy 7.03 (2) An applicant for a certificate as a certified public accountant shall submit to the board an official transcript or transcripts of all academic work completed evidencing the awarding of a bachelor's or higher degree and a written request for an equivalency evaluation. Course work for equivalency may be accepted only if completed at as school or an institution of higher learning ~~accredited by the North Central Association of Colleges and Schools or its regional equivalent or if it could be transferred to an accredited institution for credit toward the institution's accounting major~~ **listed by an** accrediting agency recognized by the secretary of the federal department of education.

Applicable 7/6/2013: **SECTION 3. Initial applicability.**

This act first applies to an application for a certificate as a certified public accountant that is pending with the accounting examining board on the effective date of this subsection.

U.S. Dept of Education Accrediting Agencies

"an accrediting agency that is recognized by the secretary of the federal department of education" 2013 Act 21

Accreditation in the United States
[SOURCE: http://www2.ed.gov/admins/finaid/accred/accreditation_pg6.html]

REGIONAL AND NATIONAL INSTITUTIONAL ACCREDITING AGENCIES (as of 8/6/2013)

The following regional and national accrediting agencies are recognized by the Secretary as reliable authorities concerning the quality of education or training offered by the institutions of higher education or higher education programs they accredit.

Accrediting Commission of Career Schools and Colleges 1967/2011/S2016
Scope of recognition: the accreditation of postsecondary, non-degree-granting institutions and degree-granting institutions in the United States, including those granting associate , baccalaureate and master's degrees, that are predominantly organized to educate students for occupational, trade and technical careers, and including institutions that offer programs via distance education.

Michale McComis, Executive Director
2101 Wilson Boulevard, Suite 302
Arlington, Virginia 22201
Tel. (703) 247-4212, Fax (703) 247-4533
E-mail address: mccomis@accsc.org
Web address: www.accsc.org

Accrediting Council for Continuing Education and Training 1978/2008/S2013
Scope of recognition: Scope of recognition: the accreditation throughout the United States of institutions of higher education that offer continuing education and vocational programs that confer certificates or occupational associate degrees, including those programs offered via distance education.
Title IV Note: *Only those institutions classified by this agency as "vocational " may use accreditation by the agency to establish eligibility to participate in Title IV programs.*

Roger J. Williams, Executive Director
1722 N Street, NW
Washington, DC 20036
Tel. (202) 955-1113, Fax (202) 955-1118
E-mail address: rjwilliams@accet.org
Web address: www.accet.org

Accrediting Council for Independent Colleges and Schools 1956/2011/S2013-C
Scope of recognition: the accreditation of private postsecondary institutions offering certificates or diplomas, and postsecondary institutions offering associate, bachelor's, or master's degrees in programs designed to educate students for professional, technical, or occupational careers, including those that offer those programs via distance education.

Albert C. Gray
Executive Director and Chief Executive Officer
750 First Street, NE, Suite 980
Washington, DC 20002-4242
Tel. (202) 336-6780, Fax (202) 842-2593
E-mail address: agray@acics.org
Web address: www.acics.org

Council on Occupational Education
1969/2011/S2013-C
Scope of recognition: the accreditation and preaccreditation ("Candidacy Status") throughout the United States of postsecondary occupational education institutions offering non-degree and applied associate degree programs in specific career and technical education fields, including institutions that offer programs via distance education.

Gary Puckett, Executive Director
7840 Roswell Road, Building 300, Suite 325
Atlanta, Georgia 30350
Tel. (770) 396-3898, (800) 917-2081, Fax (770) 396-3790
E-mail address: puckettg@council.org
Web address: www.council.org

Distance Education and Training Council, Accrediting Commission 1959/2012/S2017
Scope of recognition: the accreditation of postsecondary institutions in the United States that offer degree programs primarily by distance education up through professional doctoral degrees, and are specifically certified by the agency as accredited for Title IV purposes; and for the accreditation of postsecondary institutions in the United States not participating in Title IV that offer programs primarily by distance education or correspondence education up through professional doctoral degrees.
Title IV Note: *Only accredited institutions that are certified by the agency as accredited for Title IV purposes may use accreditation by this agency to establish eligibility of its degree granting programs to participate in Title IV programs.*

Leah K. Matthews, Executive Director
1601 18th Street, NW
Washington, DC 20009
Tel. (202) 234-5100, Fax (202) 332-1386
E-mail address: info@detc.org
Web address:www.detc.org

Middle States Commission on Higher Education
1952/2012/F2014-C
Scope of recognition: the accreditation and preaccreditation ("Candidacy status") of institutions of higher education in Delaware, the District of Columbia, Maryland, New Jersey, New York, Pennsylvania, Puerto Rico, and the U.S. Virgin Islands, including distance and correspondence education programs offered at those institutions.

Elizabeth H. Sibolski, President
3624 Market Street
Philadelphia, Pennsylvania 19104
Tel. (267) 284-5000, Fax (215) 662-5950
E-mail address: info@msche.org
Web address: www.msche.org

Middle States Commission on Secondary Schools
2004/2012/S2014-C
Scope of recognition: the accreditation of institutions with postsecondary, non-degree granting career and technology programs in Delaware, Maryland, New Jersey, New York, Pennsylvania, the Commonwealth of Puerto Rico, the District of Columbia, and the U.S. Virgin Islands including those that offer all or part of their educational programs via distance education modalities.
Title IV Note: *Only those vocational/technical schools accredited by this agency that offer non-degree, postsecondary education may use that accreditation to establish eligibility to participate in Title IV programs.*

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New England Association of Schools and Colleges, Commission on Institutions of Higher Education
1952/2008/S2013
Scope of recognition: the accreditation and pre-accreditation ("Candidacy status") of institutions of higher education in Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont that award associate's, bachelor's, master's, and/or doctoral degrees, including the accreditation of programs offered via distance education within these institutions. This recognition extends to the Board of Trustees of the Association jointly with the Commission for decisions involving pre-accreditation, initial accreditation, and adverse actions.

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New York State Board of Regents, and the Commissioner of Education 1952/2012/F2014-C
Scope of recognition: the accreditation of those degree-granting institutions of higher education in New York, including distance education offered by those institutions, that designate the agency as their sole or primary nationally recognized accrediting agency for purposes of establishing eligibility to participate in HEA programs.

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North Central Association of Colleges and Schools, The Higher Learning Commission 1952/2008/S2013
Scope of recognition: the accreditation and pre-accreditation ("Candidate for Accreditation") of degree-granting institutions of higher education in Arizona, Arkansas, Colorado, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, New Mexico, North Dakota, Ohio, Oklahoma, South Dakota, West Virginia, Wisconsin, and Wyoming, including tribal institutions, and the accreditation of programs offered via distance education within these institutions. This recognition extends to the Institutional Actions Committee jointly with the Board of Trustees of the Commission for decisions on cases for continued accreditation or reaffirmation and continued candidacy. This recognition also extends to the Review Committee of the Accreditation Review Council, jointly with the Board of Trustees of the Commission, for decisions on cases for continued accreditation or candidacy and for initial candidacy or initial accreditation when there is a consensus decision by the Review Committee.

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Northwest Commission on Colleges and Universities
1952/2008/F2013
Scope of recognition: the accreditation and pre-accreditation ("Candidacy status") of postsecondary degree-granting educational institutions in Alaska, Idaho, Montana, Nevada, Oregon, Utah, and Washington, including the accreditation of programs offered via distance education within these institutions.

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Southern Association of Colleges and Schools, Commission on Colleges 1952/2012/S2014-C
Scope of recognition: the accreditation and preaccreditation ("Candidate for Accreditation") of degree-granting institutions of higher education in Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Texas, and Virginia, including the accreditation of programs offered via distance and correspondence education within these institutions. This recognition extends to the SACSCOC Board of Trustees and the Appeals Committee of the College Delegate Assembly on cases of initial candidacy or initial accreditation and for continued accreditation or candidacy.

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Transnational Association of Christian Colleges and Schools, Accreditation Commission
1991/2011/S2013-C
Scope of recognition: the accreditation and preaccreditation ("Candidate" status) of Christian postsecondary institutions in the United States that offer certificates, diplomas, and associate, baccalaureate, and graduate degrees, including institutions that offer distance education.

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Western Association of Schools and Colleges, Accrediting Commission for Community and Junior Colleges
1952/2008/F2013
Scope of recognition: the accreditation and pre-accreditation ("Candidate for Accreditation") of two-year, associate degree-granting institutions located in California, Hawaii, the United States territories of Guam and American Samoa, the Republic of Palau, the Federated States of Micronesia, the Commonwealth of the Northern Mariana Islands, and the Republic of the Marshall Islands, including the accreditation of such programs offered via distance education at these colleges.

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Western Association of Schools and Colleges, Accrediting Commission for Senior Colleges and Universities
1952/2012/F2014-C
Scope of recognition: the accreditation and preaccreditation ("Candidate for Accreditation") of senior colleges and universities in California, Hawaii, the United States territories of Guam and American Samoa, the Republic of Palau, the Federated States of Micronesia, the Commonwealth of the Northern Mariana Islands and the Republic of the Marshall Islands, including distance education programs offered at those institutions.

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sequent discovery of facts existing at the date of the auditor's report which would have affected the auditor's report had the auditor been aware of such facts.

History: Cr. Register, June, 1974, No. 222, eff. 7−1−74; cr. (4), Register, December, 1974, No. 228, eff. 1−1−75; corrections made under s. 13.93 (2m) (b) 5., Stats., Register, March, 1993, No. 447; **CR 03−071: am. (1), (2) (a), (c), (d) and (3), cons. and renum. (4) (intro.) and (a) to be (4) and am. Register May 2004 No. 581, eff. 6−1−04**.

Accy 1.302 Contingent fees, commissions and referral fees. (1) CONTINGENT FEES. Except as provided in sub. (3), a certified public accountant may charge a contingent fee provided the accountant and the client make a contingent fee agreement in writing, signed by the client, which states the method by which the fee is to be determined and describes all costs and expenses to be charged to the client. Upon conclusion of the contingent fee matter, the accountant shall provide the client with a written statement showing the fee and all the costs and expenses charged to the client.

(2) CERTAIN CONTINGENT FEES PROHIBITED. No certified public accountant may receive a contingent fee from any person for whom the accountant performs attest services during the period of the attest services engagement or the period covered by any historical financial statements involved in the attest services.

(3) COMMISSIONS. Except as provided in sub. (5), a certified public accountant may receive a commission provided that at the time the referral or recommendation is made, the accountant informs the client in writing of the amount and reason for the commission.

(4) CERTAIN COMMISSIONS PROHIBITED. No certified public accountant may receive a commission from any person for whom the accountant performs attest services, or may receive a commission for any products or services sold to any person for whom the accountant performs attest services, during the period of the attest services or the period covered by any historical financial statement involved in the attest services.

(5) REFERRAL FEES. No certified public accountant may receive a referral fee unless all of the following apply:

(a) The certified public accountant who accepts the referral fee discloses to the client, in writing, at the time the referral is made, the amount of and reason for the referral fee.

(b) The certified public accountant who pays the referral fee discloses to the client, in writing, within 30 days after the referral is made, the amount of and reason for the referral fee.

(6) EXCEPTIONS. This section shall not prohibit payments for the purchase of an accounting practice or retirement payments to individuals formerly engaged in the practice of public accounting or payments to their heirs or estates.

History: Cr. Register, June, 1974, No. 222, eff. 7−1−74; r. and recr. Register, February, 1990, No. 410, eff. 3−1−90; **CR 03−071: r. (1) (intro.) and (a), renum. (1) (b) to (k) to be Accy 1.003 (2) to (14), renum (2) to (7) to be (1) to (6) and am. (1) to (5), Register May 2004 No. 581, eff. 6−1−04**.

Subchapter V — Other Responsibilities and Practices

Accy 1.401 Acts discreditable. (1) No person licensed to practice as a certified public accountant, as defined in the statutes, shall commit an act discreditable to the profession.

(2) Interpretations of this section, not intended to be all−inclusive, are as follows:

(a) *Client's records and accountant's workpapers.* Retention of client records after a demand is made for them is an act discreditable to the profession in violation of this section. It would be a violation of the code to retain a client's records to enforce payment. A certified public accountant's working papers are his or her property and need not be surrendered to the client. However, in some instances working papers will contain data which should properly be reflected in the client's books and records but which for convenience have not been duplicated therein, with the result that the client's records are incomplete. In such instances, the portion of the working papers containing such data constitutes part of the client's records, and copies should be made available to the client upon request. If a certified public accountant is engaged to perform certain work for a client and the engagement is terminated prior to the completion of such work, the certified public accountant is required to return or furnish copies of only those records originally given to the certified public accountant by the client. Examples of working papers that are considered to be the client's records would include:

1. Worksheets in lieu of books of original entry (e.g., listings and distributions of cash receipts or cash disbursements on columnar working paper).

2. Worksheets in lieu of general ledger or subsidiary ledgers, such as accounts receivable, job cost and equipment ledgers, or similar depreciation records.

3. All adjusting and closing journal entries and supporting details. (If the supporting details are not fully set forth in the explanation of the journal entry, but are contained in analyses of accounts in the accountant's working papers, then copies of such analyses must be furnished to the client.)

4. Consolidating or combining journal entries and worksheets and supporting detail used in arriving at final figures incorporated in an end product such as financial statements or tax returns.

(b) *Working papers.* Any working papers developed by the certified public accountant incident to the performance of an engagement which do not result in changes to the client's records or are not in themselves part of the records ordinarily maintained by such clients are considered to be solely "accountant's working papers" and are not the property of the client. For example, the certified public accountant may make extensive analyses of inventory or other accounts as part of the selective audit procedures. Even if such analyses have been prepared by client personnel at the request of the certified public accountant, they nevertheless are considered to be part of the accountant's working papers. Only to the extent such analyses result in changes to the client's records would the certified public accountant be required to furnish the details from the working papers in support of the journal entries recording such changes, unless the journal entries themselves contain all necessary details.

(c) *Duty discharged.* Once the certified public accountant has returned the client's records or furnished the copies of such records and/or necessary supporting data, the obligation has been discharged in this regard and it is not necessary to comply with any subsequent requests to again furnish such records.

(d) *Copies to the client.* If the certified public accountant has retained copies of a client's records already in possession of the client, the certified public accountant is not required to return such copies to the client.

(e) *Conviction of a crime.* Conviction of a crime the circumstances of which substantially relate to the practice of accounting is an act discreditable to the profession in violation of this section. As enumerated below, the board shall act as follows:

1. On conviction of a felony, the circumstances of which substantially relate to the practice of accounting the board will initiate charges in every instance.

2. On conviction for willful failure to file an income tax return or other document which, the certified public accountant as an individual is required by law to file, for filing a false or fraudulent income tax return or other document on his or her or a client's behalf, or for willful aiding in the preparation and/or presentation of a false or fraudulent income tax return of a client, or the willful making of a false representation in connection with the determination, collection or refund of any tax, whether it be in his or her own behalf or in behalf of a client, the board will initiate charges in every instance.

3. On conviction of a misdemeanor the circumstances of which substantially relate to the practice of accounting the board will review the circumstances and the nature of the act resulting in conviction. Each such situation will be considered by the board

as an informal complaint. The minutes of the board will reflect the fact of review and the resulting disposition of the informal complaint. Such convictions that are professionally related and related to good moral character can be the basis for bringing formal charges and subsequent board action.

4. On conviction for failure to act with integrity and trustworthiness with information or property of others, the board will initiate charges in every instance.

(f) A certified public accountant shall notify the board in writing within 60 days after being convicted of a crime.

(g) *Receiving fees for services not performed.* The deliberate receipt and retention of a fee from a client for services not performed when the client has been given reason to believe that there should be performance, or the withholding of services and receiving a retainer or fee when the services agreed upon have knowingly been withheld, are acts discreditable to the profession. The amount or rate of charge for services is a contractual matter between the certified public accountant and the client, and except as related to the provision, the board does not have authority to set or regulate fees or for taking jurisdiction in such matters. The term "services not performed" means situations in which the actual work for which payment is received is not done.

(h) *Discrimination in employment practices.* Discrimination based on race, color, religion, sex, age or national origin in hiring, promotion or salary practices is presumed to constitute an act discreditable to the profession in violation of this section.

History: Cr. Register June, 1974, No. 222, eff. 7−1−74; cr. (2), Register, February, 1976, No. 242, eff. 4−1−76; am. (2) (b), Register, July, 1979, No. 283, eff. 9−1−79; renum. from Accy 1.501 and am. (2) (intro.) (a) and (b), cr. (2) (d) and (e), Register, July, 1980, No. 295, eff. 8−1−80; am. (2) (b) intro. and cr. (2) (b) 4., Register, April, 1981, No. 304, eff. 5−1−81; am. (2) (d), renum. (2) (e) to be Accy 1.402 (2) (e), Register, June, 1982, No. 318, eff. 7−1−82; cr. (2) (bm), Register, April, 1985, No. 352, 5−1−85; **CR 03−071: am. (1), (2) (intro.) and (a) (intro.), cons. and renum. (2) (am) (intro.) and 1. to be (2) (b) and am., renum. (2) (an) to (d) to be (2) (c) to (h) and am. (2) (c) to (g) Register May 2004 No. 581, eff. 6−1−04**.

Accy 1.402 Advertising or other forms of solicitation. No certified public accountant may advertise or solicit a client in a manner that is false, fraudulent, misleading or deceptive.

History: Cr. Register, June, 1974, No. 222, eff. 7−1−74; cr. (2), Register, December, 1974, No. 228, eff. 1−1−75; r. and recr. (2) (a), (g), (j) and (n), Register, February, 1976, No. 242, eff. 4−1−76; r. and recr. Register, July, 1978, No. 271, eff. 9−1−78; renum. from Accy 1.502 and am. (2) (intro.), Register, July, 1980, No. 295, eff. 8−1−80; am. (1) and (2) (c), (2) (e) renum. from Accy 1.401 (2) (e), Register, June, 1982, No. 318, eff. 7−1−82; r. and recr. Register, April, 1986, No. 364, eff. 5−1−86; **CR 03−071: am. Register May 2004 No. 581, eff. 6−1−04.**

Accy 1.404 Incompatible occupations. (1) A person who is engaged in practice as a certified public accountant, as defined in the statutes, shall not concurrently engage in any business or occupation which would create a conflict of interest rendering professional services.

(2) Interpretations of sub. (1) not intended to be all−inclusive, are as follows:

(a) Engaging concurrently with the practice of public accounting in any business or occupation inconsistent with the certified public accountant's responsibilities under the Wisconsin rules of conduct would constitute involvement in an incompatible occupation prohibited by sub. (1).

(b) The proscription in sub. (1) applies to any business or occupation which:

1. Detracts from the public image of the profession, as for example, on legal grounds, or involves conduct which would constitute an act discreditable to the profession.

2. Impairs the certified public accountant's objectivity in rendering professional services to clients.

3. Inherently involves responsibilities which are likely to conflict with the certified public accountant's responsibility to others arising out of the client−certified public accountant relationship.

(c) A conflict of interest exists when a certified public accountant or firm of such persons who are licensed to practice in Wisconsin becomes associated with or employed by a nonlicensed individual or firm offering accounting, tax, or consulting services, such as those customarily provided by certified public accountants, in a manner and with representation or implication that third parties could interpret or conclude that attest services are performed or offered by both the nonlicensed individual or firm and the certified public accountant. A conflict of interest also exists if the services of the licensed certified public accountant or firm of such persons can be influenced or decisions altered by the noncertified associate or employer.

(d) A conflict of interest exists when a certified public accountant who is not licensed permits his or her status as a certified public accountant to be used or publicized in a manner or situation that third parties could assume or conclude that attest services are being performed or offered by or through nonlicensed individuals or firms.

History: Cr. Register, June, 1974, No. 222, eff. 7−1−74; cr. (2), Register, February, 1976, No. 242, eff. 4−1−76; r. and recr. Register, July, 1978, No. 271, eff. 9−1−78; cr (2), Register, July, 1979, No. 283, eff. 9−1−79; renum. from Accy 1.504, Register, July, 1980, No. 295, eff. 8−1−80; am. (2) (intro.) and (a), Register, April, 1981, No. 304, eff. 5−1−81; cr. (2) (c) and (d), Register, June, 1982, No. 318, eff. 7−1−82; am. (2) (b) 1., Register, April, 1985, No. 352, eff. 5−1−85; **CR 03−071: am. (1) and (2) (a) to (d) Register May 2004 No. 581, eff. 6−1−04**.

Accy 1.405 Form of practice and name. (1) Individuals or firms may practice as a certified public accountant in any form of business organization form permitted by state law. No person licensed to practice as a certified public accountant may practice under a firm name which is misleading as to the type of organization. However, names of one or more past partners or shareholders may be included in the firm name of a successor partnership or corporation. Also a partner or shareholder surviving the death or withdrawal of all other partners or shareholders may continue to practice under the partnership or corporation name for up to 2 years after becoming a sole practitioner or shareholder.

(2) No person or firm engaged in practice as a certified public accountant may use a business name or designation that is misleading as to the number of individuals with an equity in the firm. A sole proprietor may not use a name implying multiple ownership such as "& Co." or "& Company" or "& Associates," or "Firm" or "Associates" or "Company," and a firm with multiple ownership may not use the name so that multiple ownership is not disclosed. A firm with multiple ownership may not imply in the firm's name that there are owners of the firm in addition to those specifically mentioned in the firm's name when no additional owners exist.

(3) An interpretation of this section, not intended to be all−inclusive, is that a certified public accountant in the practice of public accounting may have a financial interest in a commercial corporation which performs for the public services of a type performed by certified public accountants and whose characteristics do not conform to resolutions of The Council of the American Institute of Certified Public Accountants, provided such interest is not material to the corporation's net worth, and the certified public accountant's interest in and relation to the corporation is solely that of an investor.

History: Cr. Register, June, 1974, No. 222, eff. 7−1−74; cr. (2), Register, December, 1974, No. 228, eff. 1−1−75; r. and recr. (1) (a), renum. (2) to be (3) and cr. (2), Register, February, 1976, No. 242, eff. 4−1−76; renum. from Accy 1.505 and am. (3) (intro.), Register, July, 1980, No. 295, eff. 8−1−80; am. (2) (intro.) and (a), Register, April, 1981, No. 304, eff. 5−1−81; am. (3) (a), Register, June, 1982, No. 318, eff. 7−1−82; am. (2), Register, July, 1983, No. 331, eff. 8−1−83; am. (1) (intro.) and (a), Register, January, 1985, No. 349, eff. 2−1−85; r. (1) (b), Register, February, 1990, No. 410, eff. 3−1−90; am. (1) (a), Register, February, 1992, No. 434, eff. 3−1−92; r. and recr. (1) (intro.), Register, May, 1994, No. 461, eff. 6−4−94; **CR 03−071: cons. and renum. (1) (intro.), (a) to be (1) and (3) (intro.), (a) to be (3) and am., r. (1) (c), am. (2) Register May 2004 No. 581, eff. 6−1−04**.

Accy 1.406 Practice while suspended. No person who is licensed to practice as a certified public accountant, who has been suspended, shall practice as a certified public accountant during the period of such suspension.

History: Cr. Register, June, 1974, No. 222, eff. 7−1−74; renum. from Accy 1.506, Register, July, 1980, No. 295, eff. 8−1−80; **CR 03−071: am. Register May 2004 No. 581, eff. 6−1−04**.

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(50) Physical therapist.
(51) Physical therapist assistant.
(52) Physician.
(53) Physician assistant.
(54) Podiatrist.
(55) Private detective.
(56) Private practice school psychologist.
(57) Private security person.
(58) Professional counselor.
(59) Professional fund−raiser.
(60) Professional geologist.
(61) Professional hydrologist.
(62) Professional soil scientist.
(63) Psychologist.
(64) Real estate broker.
(65) Real estate salesperson.
(66) Registered interior designer.
(66m) Registered sanitarian.
(67) Respiratory care practitioner.
(68) Social worker.
(69) Social worker, advanced practice.
(70) Social worker, independent.
(71) Social worker, independent clinical.
(72) Speech−language pathologist.
(73) Time−share salesperson.
(74) Veterinarian.
(75) Veterinary technician.

History: CR 04−097: cr. Register May 2005 No. 593, eff. 6−1−05; CR 06−125: cr. (66m) Register July 2007 No. 619, eff. 8−1−07.

SPS 4.08 Photographs and fingerprints. (1) The department may require an applicant for any of the credentials set forth in s. SPS 4.07 and not listed in sub. (2) to be photographed and fingerprinted as a part of the credentialing process, if there exits reason to believe that the applicant has failed to accurately describe his or her conviction record. The department may refer photographs and fingerprints so obtained to the department of justice for internal analysis or submission to the federal bureau of investigation for the purpose of verifying the identity of the applicant fingerprinted and obtaining records of his or her criminal arrests and convictions.

(2) The department shall require an applicant for a physician license under s. 448.02 to be fingerprinted on 2 fingerprint cards, each bearing a complete set of the applicant's fingerprints. The department of justice may submit the fingerprint cards to the federal bureau of investigation for the purpose of verifying the identity of the applicant fingerprinted and obtaining records of his or her criminal arrests and convictions. The department shall charge the applicant any fees, costs, or other expenses incurred in conducting any investigation under this rule.

History: CR 04−097: cr. Register May 2005 No. 593, eff. 6−1−05; correction made under s. 13.92 (4) (b) 7., Stats., Register November 2011 No. 671; **CR 11−027: renum 4.08 to be 4.08 (1) and am., cr. (2) Register January 2012 No. 673, eff. 2−1−12.**

SPS 4.09 Credential holder charges or convictions. (1) Pursuant to the procedures set forth in ch. SPS 2 for the screening of informal complaints, the department may investigate whether a holder of any of the credentials set forth in s. SPS 4.07 has been arrested, charged with or convicted of a crime for the purposes of determining whether the circumstances of the arrest, charge or conviction substantially relate to the circumstances of the credentialed activity.

(2) A holder of any of the credentials set forth in s. SPS 4.07 who is convicted of a felony or misdemeanor in this state or elsewhere shall notify the department in writing of the date, place and nature of the conviction or finding within 48 hours after the entry of the judgment of conviction. Notice shall be made by mail and shall be proven by showing proof of the date of mailing the notice. Notice shall include a copy of the judgment of conviction and a copy of the complaint or other information which describes the nature of the crime and the judgment of conviction in order that the department may determine whether the circumstances of the crime of which the credential holder was convicted are substantially related to the practice of the credential holder.

(3) As a part of an investigation the department may require a holder of any of the credentials set forth in s. SPS 4.07 to be photographed and fingerprinted, if the credential holder's arrest or conviction record is relevant to the investigation and a search based solely upon the credential holder's name is unlikely to provide complete and accurate information. The department may refer photographs and fingerprints so obtained to the department of justice for internal analysis or submission of the fingerprint cards to the federal bureau of investigation for the purpose of verifying the identity of the persons fingerprinted and obtaining records of their criminal arrests and convictions.

History: CR 04−097: cr. Register May 2005 No. 593, eff. 6−1−05; correction in (1), (2), (3) made under s. 13.92 (4) (b) 7., Stats., Register November 2011 No. 671.

State of Wisconsin
Department of Safety & Professional Services

AGENDA REQUEST FORM

1) Name and Title of Person Submitting the Request: Holly Hampton, License Permit/Program Associate	2) Date When Request Submitted: 08/15/2013 Items will be considered late if submitted after 4:30 p.m. and less than: ▪ 10 work days before the meeting for Medical Board ▪ 14 work days before the meeting for all others

3) Name of Board, Committee, Council, Sections:
Accounting Examining Board

4) Meeting Date:	5) Attachments:	6) How should the item be titled on the agenda page?
09/05/2013	☒ Yes ☐ No	Credentialing Criteria and Practices

7) Place Item in:	8) Is an appearance before the Board being scheduled? If yes, who is appearing?	9) Name of Case Advisor(s), if required:
☒ Open Session ☐ Closed Session ☐ Both	☐ Yes by (name) ☒ No	

10) Describe the issue and action that should be addressed:
Review and discuss the credentialing process for CPA applications, which applications are approved by Department staff and which applications warrant Board review. Request board make a motion to delegate authority to the department to grant license to candidates with experience as indicated by attached memo.

11) Authorization

Holly Hampton — 8-15-13

Signature of person making this request — Date

Supervisor (if required) — Date

Bureau Director signature (indicates approval to add post agenda deadline item to agenda) — Date

Directions for including supporting documents:
1. This form should be attached to any documents submitted to the agenda.
2. Post Agenda Deadline items must be authorized by a Supervisor and the Board Services Bureau Director.
3. If necessary, Provide original documents needing Board Chairperson signature to the Bureau Assistant prior to the start of a meeting.

Credentialing Criteria and Practices

For 9/5/13 AEB Meeting

During licensing process, which applications are approved via Department staff & which applications warrant Board review?

Department Staff reviews:

- Application & resume for completion along with applicable fees
- Employment verification forms:
    - One full year of post education accounting work experience; gained at a licensed accounting firm, in industry, government or law, with self-employment or teaching – CPA verification not required. No time limit on when experience is gained.
- National Exam Score reports/transcripts for passing all four exams within an 18 month time frame during the testing windows.
- Background check given for those indicating a conviction or pending charge.
- Jurisprudence exam score

Department Staff approves applications if:

- One year of experience is gained at a licensed accounting firm within 2 years of the date of application; firm licensed in any state and must be in good standing.
- Endorsement candidates who practiced 5 years within the 10 years immediately preceding application and who otherwise qualify for licensure pursuant to ACCY 7.05(1) (b). (Authority delegated at December 1, 2011 board meeting)

Applications warranting Board review:

- Experience gained is not at a licensed accounting firm. This includes experience in industry, government or law, or experience of self-employment or teaching.
- Experience at a licensed accounting firm gained 2 yrs prior to the date of application.
- National exams passed outside of the testing window or 18 month period.
- Endorsement candidates with education or experience deficiencies.
- Convictions or pending charges within the last 5 years go to the board for review. Convictions over 5 years old that staff deem necessary for review go to the board.
- Lawsuits
- Discipline

State of Wisconsin
Department of Safety & Professional Services

AGENDA REQUEST FORM

1) Name and Title of Person Submitting the Request: Angela Hellenbrand, Executive Director	2) Date When Request Submitted: 8 August 2013 Items will be considered late if submitted after 4:30 p.m. and less than 8 work days before the meeting.

3) Name of Board, Committee, Council, Sections:

Accounting Examining Board

4) Meeting Date:	5) Attachments:	6) How should the item be titled on the agenda page?
5 September 2013	☒ Yes ☐ No	Travel NASBA's 106th Annual Meeting

7) Place Item in:	8) Is an appearance before the Board being scheduled?	9) Name of Case Advisor(s), if required:
☒ Open Session ☐ Closed Session ☐ Both	☐ Yes (Fill out Board Appearance Request) ☒ No	

10) Describe the issue and action that should be addressed:

11) Authorization

Angela Hellenbrand *8/8/2013*

Signature of person making this request Date

Supervisor (if required) Date

Executive Director signature (indicates approval to add post agenda deadline item to agenda) Date

Directions for including supporting documents:
1. This form should be attached to any documents submitted to the agenda.
2. Post Agenda Deadline items must be authorized by a Supervisor and the Policy Development Executive Director.
3. If necessary, Provide original documents needing Board Chairperson signature to the Bureau Assistant prior to the start of a meeting.

Revised 10/12

From: NASBA (National Association of State Boards of Accountancy) [meetings@nasba.org]
Sent: Friday, August 16, 2013 4:00 PM
To: Hellenbrand, Angie - DSPS
Subject: Registration Now Open for NASBA's 106th Annual Meeting

If you're having trouble viewing this email, you may see it online.

Share this:

NASBA
National Association of State Boards of Accountancy

Mission Driven - Member Focused

Online registration is now open for NASBA's 106th Annual Meeting in Maui, Hawaii

REGISTER NOW!

To register as a member, you will be redirected to NASBA's Member Portal. Please have your login (email address) and password available to login.

Note: passwords can be retrieved by clicking "retrieve password" link on the login page.

Registration fees

Member/Non-Member: ~~$795~~ – Now $545
Guest: ~~$395~~ – Now $145

Deadline: September 14, 2013

TENTATIVE AGENDA | SCHOLARSHIPS | GOLF OUTING | GUIDE TO STYLE

Hotel Information

Hyatt Regency Maui Resort & Spa

200 Nohea Kai Drive, Lahaina, HI, 96761

(888) 421-1442

Rate: $239+ 13.416% tax +$15 resort fee per day

Cut-off: **September 14, 2013**

Scholarship Information

Scholarships are available to one member of a state board if that board would not otherwise be represented at the conference. To learn more about NASBA's Scholarship program, please click the button above. Scholarship requests must be received by **August 21**.

Transportation Information

To/From Kahului Airport**:**

SpeediShuttle in Maui provides shared shuttles. Upon arrival, please check in at the SpeediShuttle counter located in baggage claim. Book Online Now or email hrm@speedishuttle.com. To reach by phone, please call (808) 667-4910 or dial 4910 from your hotel room.

Shuttle Cost: Approximately $54.15 for one guest, $61.68 for two guests, $64.92 for three guests, $66.71 for four guests. Exclusive Transfer Arrival Up To 11 Guests from $181.53.

Maui Airport Taxi: Service is available in the baggage claim area. Cost: Approximately $88.00 (up to four people with luggage).

Parking: Valet parking is $20/day with in/out privileges. Self parking is $14/day.

Pre-Annual Meeting Workshop Added!

Deterring and Detecting Fraud: Hollate Manufacturing Case Study

Just prior to Annual Meeting registration on Sunday, NASBA's Center for Public Trust is proud to sponsor a **free** 90 minute Harvard case study workshop on the topic of fraud presented by The Anti-Fraud Collaboration and led by a Harvard Business School professor. This session will provide 1.5 hours of CPE for those who attend. **Registration is limited**, so please sign up as soon as possible! Additional details and registration information can be found HERE.

We look forward to hosting you at this year's 106th Annual Meeting in Maui!

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