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**TELECONFERENCE**

**ACCOUNTING EXAMINING BOARD**  
**Room 121A, 1400 E. Washington Avenue, Madison**  
**Contact: Brittany Lewin (608) 266-2112**  
**February 6, 2014**

*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 of November 21, 2013 (5-10)**
- C. Administrative Matters**
  - 1) New Board Member
  - 2) Board Member Training – February 28, 2014
  - 3) Updated Calendar
  - 4) Election of Officers, Appointment of Liaisons and Delegations **(11-14)**
  - 5) NASBA Representatives Meeting – September 4, 2014
  - 6) Accounting Economic Footprint Report
  - 7) Other
- D. Legislative and Administrative Rule Matters – Discussion and Consideration**
  - 1) General Rules Update, Chs. ACCY 1-9 **(15-16)**
  - 2) Update on Rule Project Timeline, Chs. ACCY 1-9
  - 3) Review and Comment on UAA Comparisons Issue
  - 4) Wisconsin Act 114 **(17-20)**
  - 5) Assembly Bill 669 **(21-32)**

- E. 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)

F. 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.)**

G. DLSC Matters

- 1) Case Status Report **(33-34)**
- 2) Presentation and Deliberation of Proposed Stipulations, Final Decisions and Orders
  - a) Mark J. Cash 12ACC026 **(35-42)**
  - b) Justin D. Salas 13ACC003 **(43-48)**

H. Order Fixing Costs

- 1) David D. Rediger **(49-58)**

I. Application Review **(59-62)**

J. 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

K. Consult with Legal Counsel

**RECONVENE TO OPEN SESSION IMMEDIATELY FOLLOWING CLOSED SESSION**

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

**ADJOURNMENT**

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**ACCOUNTING EXAMINING BOARD  
MEETING MINUTES  
NOVEMEBER 21, 2013**

**PRESENT:** Todd Craft, Gerald Denor, John Scheid, Steven Corbeille, Kathleen LaBrake, Glenn Michaelsen (Via GoTo Meeting)

**ABSENT:** Marion Wozniak

**STAFF:** Brittany Lewin, Executive Director; Matthew Guidry, Bureau Assistant; and other Department staff

**CALL TO ORDER**

John Scheid, Board Chair, called the meeting to order at 9:12 a.m. A quorum of six (6) members was confirmed.

**ADOPTION OF AGENDA**

**MOTION:** Gerald Denor moved, seconded by Steven Corbeille, to adopt the agenda as published. Motion carried unanimously.

**APPROVAL OF MINUTES**

**MOTION:** Todd Craft moved, seconded by Gerald Denor, to approve the minutes of September 5, 2013 as published. Motion carried unanimously.

**ADMINISTRATIVE MATTERS**

*Glenn Michaelsen joined the meeting via GoTo Meeting at 9:38 a.m.*

**LEGISLATIVE AND ADMINISTRATIVE RULE MATTERS**

**MOTION:** Steven Corbeille moved, seconded by Gerald Denor, to go on record to support Continuing Education Requirements for license holders in the state of Wisconsin. Motion carried unanimously.

**MOTION** Todd Craft moved, seconded by Gerald Denor, to grant the chair the authority to designate a liaison to DSPS staff for drafting Rule Chs. ACCY 1-9 relating to general updates. Motion carried unanimously.

## **CLOSED SESSION**

**MOTION:** John Scheid moved seconded by Kathleen LaBrake, to convene to closed session to deliberate on cases following hearing (s. 19.85(1)(a), Stats.); to consider licensure or certification of individuals (s. 19.85(1)(b), Stats.); to consider closing disciplinary investigations with administrative warnings (ss. 19.85 (1)(b), 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.). John Scheid read the language of the motion. The vote of each member was ascertained by voice vote. Roll Call Vote: Kathleen LaBrake – yes; Todd Craft – yes; Gerald Denor – yes, Glenn Michaelsen, - yes, Steven Corbeille – yes, and John Scheid – yes. Motion carried unanimously.

The meeting convened to Closed Session at 11:24 a.m.

## **RECONVENE TO OPEN SESSION**

**MOTION:** Kathleen LaBrake moved, seconded by Steven Corbeille to reconvene into open session. Motion carried unanimously.

The meeting reconvened into Open Session at 12:43 p.m.

**MOTION:** Glenn Michaelsen moved, seconded by Steven Corbeille, to affirm all motions made in closed session. Motion carried unanimously.

## **CREDITIALING MATTERS**

**MOTION:** Steven Corbeille moved, seconded by Todd Craft, to grant the request of S.H. for the Board to accept the national exams scores. Motion carried unanimously.

## **APPLICATION REVIEW**

**MOTION:** Gerald Denor moved, seconded by Glenn Michaelsen, to approve the request of **A.B.** for licensure. Motion carried unanimously.

**MOTION:** Kathleen LaBrake moved, seconded by Steven Corbeille, to approve the application of the applicants listed below once all requirements for licensure have been met. Motion carried unanimously.

1. Allen, Nicholas J
2. Anyanwu, Kelechi C
3. Banner, John Scheidnie C
4. Bloomer, Jeffrey J
5. Brazzale, Michael
6. Busse, Amy B
7. Chow, Po Chi Queenie
8. Colla, Christopher M
9. Curzon, Katelyn M
10. D'Alessio, Tony J
11. Decker, Megan A
12. Deelo, Amy E
13. Del Vecchio, Brian T
14. Dubina, Nicole D
15. Emmer, Kelly M
16. Farina, Michael H
17. Fearn, Christopher
18. Fleming, Michelle R
19. Fons, Alexander J
20. Frassetto, Katelyn R
21. Gaestel, Crystal R
22. Gannon, Christopher W
23. Golbuff, Heidi
24. Govier, David E
25. Grebe, Callie J
26. Greiber, Kelsey M
27. Gulbranson, Allison R
28. Gutschenritter, Lauren M
29. Haack, Jordan D
30. Haen, Anneliese N
31. Hankes, Emily J
32. Haraldsen, Anne C
33. Hasenstein, Zachary B
34. Heimerl, Jared J
35. Heisler, Katie M
36. Herber, Raymond
37. Hoagland, Justin D
38. Holmgren, Eric D
39. Huerta, Jazar
40. Jennaro, Joseph J
41. Kezman, Jennifer L
42. Kleefisch, Ryan J
51. Malicki, Robert A
52. Malyuk, Elizabeth M
53. Marks, Christopher E
54. Marschall, Andrew S
55. Marsh, Nicholas K
56. Matveev, Alexander
57. Matzke, Derek P
58. Meckstroth, Michael D
59. Messer, Amber L
60. Michuda, Thomas M
61. Mieden, Jessica R
62. Miller, Meghan E
63. Morgenroth, Courtney J
64. Moriarty, Kathryn M
65. Neitzel, Kelly M
66. Nelson, Stephanie M
67. Nitka, Michael J
68. Norton, Mikhaila T
69. Noyes, Joshua
70. Otten, Nicholas A
71. Oudenhoven, Amy M
72. Parmar, Vidushi
73. Paul, Alisha J
74. Pehl, Jacob G
75. Perszyk, Matthew A
76. Piatrova, Alena Y
77. Potter, James
78. Ritzman, Adam R
79. Royce, Christopher L
80. Scherer, Evan L
81. Schwendler, Joseph T
82. Shusis, Abigail R
83. Stadelman, Ross A
84. Stanaszak, Justin T
85. Stang, Jessica C
86. Stoll, Allison J
87. Stuckmann, Scott O
88. Thimmesch, Amie
89. Toth, Ashley L
90. Tran Phelps, Michelle
91. Tschacher, Samantha J
92. Vinoski, Nathan J

- 43. Kleppe, Tyler J
- 44. Knutson, Chelsea L
- 45. Koops, Thomas L
- 46. Krieger, Brian R
- 47. Kuschel, Kurt E
- 48. Lanser, Hannah E
- 49. Larson, Amanda R
- 50. Luckow, Nicole M

- 93. Vukovic, Goran
- 94. Wagner, John Scheid J
- 95. Westphal, Matthew J
- 96. Wunderlin, Jesse R
- 97. Wysocki, Kristen
- 98. Zuengler, Robert D

End of List of Approved Applicants

DRAFT

**MOTION:** Todd Craft moved, seconded by Gerald Denor, to approve the application of the applicants listed below for Certified Public Accountant licensure once all requirements for licensure have been met. Motion carried unanimously.

1. Beckwith, Matthew P
2. Binder, Stephanie D
3. Boehlke, Alex R.
4. Bratz, Steve
5. Brewer, Laura A
6. Coopman, Dirk J
7. Corozza, Cari L
8. Cronin, Michael G
9. Fast, Thomas J
10. Foegen, Andrew D
11. Graham, Kyle R
12. Guyette, Dominique M
13. Hagan, Devin M
14. Hinkelman, Scott K
15. Hogan, Jamie D
16. Huibregtse, Michael R
17. Komppa, Benjamin P
18. Long, Jami L
19. Lorenz, Terry J
20. Mael, Daniel D
21. Novotny, Mark G
22. Otto, Paul W
23. Parks Richard D
24. Peterson, Dan A
25. Pogodinski, Joel S
26. Roberts, Andrew J
27. Salzwedel III, Kenneth J
28. Schneider, Cody L
29. Schroeder, Daniel L
30. Schwartz, Paul
31. Schwigel, Trevor D
32. Smith, Philip J
33. Soderman, Matthew J C
34. Spaeth, Nicholas A
35. Steffes, Stephen W
36. Stratton, Joseph S
37. Sturino, Elizabeth A
38. Swenson, Amira D
39. Tway, Christine I
40. Vosen, Joseph A
41. Waldron, Michelle M
42. Wanner, Perry M
43. Wedell, Jeremy R
44. Wiebel, Theodore D
45. Wilson, Doralyn A
46. Zahringer, Amanda R
47. Zehner, Christy L

End of List of Approved Applicants

**MOTION:** John Scheid moved, seconded by Gerald Denor, to designate Todd Craft as the Board's liaison to work with DSPS Staff to request additional information if needed to evaluate the application for licensure (A.H., K.R., W.S., and D.D.) and to approve or deny the applications for licensure of A.H., K.R., W.S., and D.D. Motion carried unanimously.

### CASE CLOSING

**MOTION:** Gerald Denor moved, seconded by John Scheid, to close case # 13 ACC 001 (R.D.) for insufficient evidence (I.E.). Motion carried unanimously.

## **ADJOURNMENT**

**MOTION:** Gerald Denor moved, seconded by Kathleen LaBrake, to adjourn the meeting. Motion carried unanimously.

The meeting adjourned at 12:45 p.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:	
		Items will be considered late if submitted after 4:30 p.m. and less than: <ul style="list-style-type: none"> <li>▪ 10 work days before the meeting for Medical Board</li> <li>▪ 14 work days before the meeting for all others</li> </ul>	
3) Name of Board, Committee, Council, Sections:			
4) Meeting Date:	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page?  <p style="text-align: center;"><b>Election of Officers, Appointment of Liaisons and Delegations</b></p>	
7) Place Item in: <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session <input type="checkbox"/> Both	8) Is an appearance before the Board being scheduled? If yes, who is appearing? <input type="checkbox"/> Yes by <input checked="" type="checkbox"/> No	9) Name of Case Advisor(s), if required:  N/A	
10) Describe the issue and action that should be addressed:  <p style="margin-left: 40px;">This meeting will have an election of the standard officers of the board: Chair, Vice Chair, and Secretary. The Chair will appoint Liaisons and screening panel positions.</p> <p style="margin-left: 40px;">Below is a document relating to the delegation of Monitoring and PAP. The Board will also be delegating authorities to liaisons and staff.</p>			
11) Authorization			
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 Board Services Bureau Director. 3. If necessary, Provide original documents needing Board Chairperson signature to the Executive Assistant prior to the start of a meeting.			

Please note the following information is from the April 11, 2013 Accounting Board, and may have since been revised.

<b>2013 OFFICER ELECTION RESULTS</b>	
Board Chair	John Scheid
Vice Chair	Todd Craft
Secretary	Marion Wozniak

<b>2013 LIAISON APPOINTMENTS</b>	
DLSC Liaison Including Professional Assistance Procedure (PAP) and Monitoring	Gerald Denor, (Alternate: John Scheid)
Credentialing Liaison	Marion Wozniak, (Alternate: Glenn Michaelsen)

<b>2013 SCREEN PANEL</b>	
January-December 2013	Glenn Michaelsen, Gerald Denor, Todd Craft

**State of Wisconsin  
Department of Safety & Professional Services**

**AGENDA REQUEST FORM**

1) Name and Title of Person Submitting the Request:  Ashley Horton  Department Monitor Division of Legal Services and Compliance		2) Date When Request Submitted:  December 20, 2013  Items will be considered late if submitted after 4:30 p.m. and less than: <ul style="list-style-type: none"> <li>▪ 10 work days before the meeting for Medical Board</li> <li>▪ 14 work days before the meeting for all others</li> </ul>	
3) Name of Board, Committee, Council, Sections:			
4) Meeting Date:	5) Attachments:  <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page?  Monitoring: Appointment of Monitoring Liaison and Delegated Authority Motion	
7) Place Item in:  <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session <input type="checkbox"/> Both	8) Is an appearance before the Board being scheduled?  <input type="checkbox"/> Yes ( <a href="#">Fill out Board Appearance Request</a> ) <input checked="" type="checkbox"/> No	9) Name of Case Advisor(s), if required:	
10) Describe the issue and action that should be addressed:  1. Appointment of 2014 Monitoring Liaison  2. Delegated Authority Motion:  <i>“_____ moved, seconded by _____ to adopt/reject the Roles and Authorities Delegated to the Monitoring Liaison and Department Monitor document as presented in today’s agenda packet.”</i>			
11) <span style="float: right;">Authorization</span>  <div style="display: flex; justify-content: space-between;"> <div style="text-align: center;">             Signature of person making this request         </div> <div style="text-align: center;">           December 20, 2013            Date         </div> </div> <hr/> <div style="display: flex; justify-content: space-between;"> <div style="text-align: center;">           Supervisor (if required)         </div> <div style="text-align: center;">           Date         </div> </div> <hr/> <div style="display: flex; justify-content: space-between;"> <div style="text-align: center;">           Executive Director signature (indicates approval to add post agenda deadline item to agenda)         </div> <div style="text-align: center;">           Date         </div> </div>			
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.			

## Roles and Authorities Delegated to the Monitoring Liaison and Department Monitor

The Monitoring Liaison is a board designee who works with department monitors to enforce the Board's orders as explained below.

### Current Authorities Delegated to the Monitoring Liaison

The Liaison may take the following actions on behalf of the Board:

1. Grant a temporary reduction in random drug screen frequency upon Respondent's request if he/she is unemployed and is otherwise compliant with Board order. The Department Monitor will draft an order and sign on behalf of the Liaison. The temporary reduction will be in effect until Respondent secures employment in the profession.
2. Grant a stay of suspension if Respondent is eligible per the Board order. The Department Monitor will draft an order and sign on behalf of the Liaison.
3. Remove the stay of suspension if there are repeated violations or a substantial violation of the Board order. The Department Monitor will draft an order and sign on behalf of the Liaison.
4. Grant or deny approval when Respondent proposes continuing/remedial education courses, treatment providers, mentors, supervisors, change of employment, etc. unless the order specifically requires full-Board approval. The Department Monitor will notify Respondent of the Liaison's decision.
5. Grant a maximum 90-day extension, if warranted and requested in writing by Respondent, to complete Board-ordered CE, pay proceeding costs, and/or pay forfeitures upon Respondent's request.

### Current Authorities Delegated to the Department Monitor

The Department Monitor may take the following actions on behalf of the Board, draft an order and sign:

1. Grant full reinstatement of licensure if CE is the sole condition of the limitation and Respondent has submitted the required proof of completion for approved courses.
2. Suspend the license if Respondent has not completed Board-ordered CE and/or paid costs and forfeitures within the time specified by the Board order. The Department Monitor may remove the suspension and issue an order when proof completion and/or payment have been received.

### Clarification

1. In conjunction with removal of any stay of suspension, the Liaison may prohibit Respondent from seeking reinstatement of the stay for a specified period of time. (This is consistent with current practice.)



# Timeline for ACCY 1 to 9

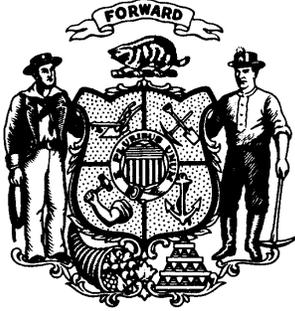
Action	Target Date
Get BOARD approval of scope statement	June 20, 2013
Get Governor approval of scope statement and transmit to LRB	July 23, 2013
Scope statement printed in <i>Wisconsin Administrative Register</i>	August 15, 2013
Scope statement implemented	September 3, 2013
First meeting with BOARD	September 5, 2013
Second meeting with BOARD	November 21, 2013
Third meeting with BOARD	February 6, 2014
Fourth meeting with BOARD	May 8, 2014
Fifth Meeting with Board	September 4, 2014
Finalize draft rule and Notice of Economic Impact Analysis (EIA)	September 11, 2014
Get Board approval of draft rules and post the EIA Notice	September 11, 2014
End of comment period for draft Economic Impact Analysis 9/14-30	September 30, 2014
Finalize Economic Impact Analysis	September 30, 2014
Transmit Hearing Notice and EIA to LRB and Clearinghouse (& Clerks)	September 30, 2014
Announcement noticed in <i>Register</i>	October 15, 2014
Hearing date (BOARD meeting)	November 13, 2014
Finalize rule materials for legislative review	November 20, 2014
Get BOARD approval for legislative review	November 13, 2014
Get GORC approval for legislative review	December 1, 2014
Transmit for legislative review	January 20, 2015
Assignment of rules	February 21, 2015
Senate and Assembly review ends (includes no hearing)	March 23, 2015
Rules sent to Joint Committee for Review of Administrative Rules	April 25, 2015
JCRAR review ends (no extension included)	May 25, 2015
BOARD Adoption and filing of rules est.	June 1, 2015
Rules in effect (includes 1.5 months for printing) TARGET	August 1, 2015

**State of Wisconsin  
Department of Safety & Professional Services**

**AGENDA REQUEST FORM**

1) Name and Title of Person Submitting the Request:  <b>Brittany Lewin Executive Director</b>		2) Date When Request Submitted:  <b>1/30/14</b> Items will be considered late if submitted after 12:00 p.m. and less than: ▪ 8 work days before the meeting	
3) Name of Board, Committee, Council, Sections: Accounting Examining Board			
4) Meeting Date:  <b>2/6/14</b>	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? <b>Legislative and Administrative Rule Matters – Discussion and Consideration – Wisconsin Act 114 and Assembly Bill 669</b>	
7) Place Item in: <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session <input type="checkbox"/> Both	8) Is an appearance before the Board being scheduled? If yes, who is appearing?  <input type="checkbox"/> Yes by _____ (name)  <input checked="" type="checkbox"/> No	9) Name of Case Advisor(s), if required:	
10) Describe the issue and action that should be addressed:  <p><b>2013 Wisconsin Act 114 was signed into law on December 19, 2013. Act 114 allows applicants to take a professional exam before their education requirement is completed. Act 114 does not change any credential requirements. Education requirements must be met to be licensed.</b></p> <p><b>Assembly Bill 669, relating to rule-making procedures and practice standards for certified public accountants, was introduced on January 24, 2014. Currently, it is awaiting public hearing. An amendment to the bill was introduced to clarify that a person is not eligible to take the examination unless the person has completed at least 120 semester hours.</b></p> <p><b>See attachments.</b></p>			
11) <b>Authorization</b>			
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.			

# State of Wisconsin



2013 Senate Bill 337

Date of enactment: **December 19, 2013**  
Date of publication\*: **December 20, 2013**

## 2013 WISCONSIN ACT 114

**AN ACT** to *repeal* 449.05 (intro.), 451.06 (2), 452.09 (3) (e), 454.07 (3), 454.24 (3) and 456.04 (intro.); to *renumber* 442.04 (4) (a), 449.05 (1m), 449.05 (2m), 451.06 (1), 456.04 (1), 456.04 (2), 456.04 (3) and 456.04 (4); to *renumber and amend* 441.04, 441.06 (1), 441.07 (1), 441.10 (1), 441.10 (3) (a), 442.04 (4) (bm), 442.04 (4) (c), 442.04 (5), 449.04 (1), 450.03 (2), 450.04 (3) (intro.), 450.04 (3) (a), 450.04 (3) (b) and 456.03; to *amend* 39.393 (1) (c), 253.10 (7), 441.15 (3) (a) (intro.), 441.16 (2), 445.045 (1) (g), 449.04 (title), 449.055 (5) and 459.26 (3); to *repeal and recreate* 441.07 (title); and to *create* 440.071, 441.07 (1c), 441.10 (3) (a) 6. and 456.03 (5) of the statutes; **relating to:** examination requirements for various professional credentials and powers of the Board of Nursing.

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

**SECTION 1.** 39.393 (1) (c) of the statutes is amended to read:

39.393 (1) (c) A program in this state that confers a 2nd degree that will make the person eligible to sit for examination licensure under s. 441.04 ~~441.06~~ or 441.10.

**SECTION 2.** 253.10 (7) of the statutes is amended to read:

253.10 (7) **AFFIRMATIVE DEFENSE.** No person is liable under sub. (5) or (6) or under s. 441.07 ~~(1)~~ (1g) (f), 448.02 (3) (a), or 457.26 (2) (gm) for failure under sub. (3) (c) 2. d. to provide the printed materials described in sub. (3) (d) to a woman or for failure under sub. (3) (c) 2. d., e., f., fm., or g. to describe the contents of the printed materials if the person has made a reasonably diligent effort to obtain the printed materials under sub. (3) (e) and s. 46.245 and the department and the county department under s. 46.215, 46.22, or 46.23 have not made the printed materials available at the time that the person is required to give them to the woman.

**SECTION 3.** 440.071 of the statutes is created to read:  
**440.071 No degree completion requirement to sit for examination.** (1) Except as provided under sub. (2), the department or a credentialing board or other board in the department may not require a person to complete any postsecondary education or other program before the person is eligible to take an examination for a credential the department or credentialing board or other board in the department grants or issues.

(2) This section does not apply to an examination for a real estate appraiser certification under s. 458.06 or license under s. 458.08.

**SECTION 4.** 441.04 of the statutes is renumbered 441.06 (1) (a) and amended to read:

441.06 (1) (a) ~~Requisites for examination as a registered nurse. Any person who has graduated~~ **The applicant graduates** from a high school or its equivalent as determined by the board, ~~does.~~

(b) **The applicant does** not have an arrest or conviction record, subject to ss. 111.321, 111.322 and 111.335; ~~holds.~~

(c) **The applicant holds** a diploma of graduation from an accredited school of nursing and, if the school is

\* 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."

located outside this state, submits evidence of general and professional educational qualifications comparable to those required in this state at the time of graduation may apply to the department for licensure by the board as a registered nurse, and upon payment of:

(d) The applicant pays the fee specified under in s. 440.05 (1) shall be entitled to examination.

**SECTION 5.** 441.06 (1) of the statutes is renumbered 441.06 (1) (intro.) and amended to read:

441.06 (1) (intro.) ~~An~~ Subject to s. 441.07 (1g), the board shall grant a license as a registered nurse to an applicant for licensure as a registered nurse who complies with all of the following requirements of this subchapter and satisfactorily passes an:

(e) The applicant passes the examination shall under s. 441.05 to receive a license as a registered nurse in this state. The applicant may not take the examination before receiving a diploma under par. (c) unless the applicant obtains a certificate of approval to take the examination from the school of nursing the applicant attends and submits that certificate to the board prior to examination.

(1m) The holder of such a license as a registered nurse under the laws of another state or territory or province of Canada may be granted a license as a registered nurse in this state without examination if the holder's credentials of general and professional educational qualifications and other qualifications are comparable to those required in this state during the same period and if the board is satisfied from the holder's employment and professional record that the holder is currently competent to practice the profession. The board shall evaluate the credentials and determine the equivalency and competency in each case. The application for licensure without examination shall be accompanied by the fee prescribed in s. 440.05 (2).

**SECTION 6.** 441.07 (title) of the statutes is repealed and recreated to read:

**441.07 (title) Disciplinary proceedings and actions.**

**SECTION 7.** 441.07 (1) of the statutes is renumbered 441.07 (1g), and 441.07 (1g) (intro.), as renumbered, is amended to read:

441.07 (1g) (intro.) ~~The board may, after disciplinary proceedings conducted in accordance with~~ Subject to the rules promulgated under s. 440.03 (1), the board may deny an initial license or revoke, limit, suspend, or deny the renewal of a license of a registered nurse, a nurse-midwife, or a licensed practical nurse, may; deny an initial certificate or revoke, limit, suspend, or deny the renewal of a certificate to prescribe drugs or devices granted under s. 441.16; or may reprimand a registered nurse, nurse-midwife, or licensed practical nurse, if the board finds that the person applicant or licensee committed any of the following:

**SECTION 8.** 441.07 (1c) of the statutes is created to read:

441.07 (1c) Subject to the rules promulgated under s. 440.03 (1), the board may conduct investigations and hearings to determine whether a person has violated this chapter or a rule promulgated under this chapter.

**SECTION 9.** 441.10 (1) of the statutes is renumbered 441.10 (3) (a) 1. and amended to read:

441.10 (3) (a) 1. ~~'Prerequisites for examination as licensed practical nurses.'~~ A person who ~~The applicant~~ is 18 years of age or older, ~~does,~~

2. The applicant does not have an arrest or conviction record, subject to ss. 111.321, 111.322 and 111.335, ~~has,~~

3. The applicant has completed 2 years of high school or its equivalent as determined by the board ~~and holds,~~

4. The applicant holds a diploma of graduation from an accredited school for licensed practical nurses approved by that ~~the~~ board, ~~may apply to the board for~~ licensing as a licensed practical nurse, and, upon payment of the examination,

5. The applicant pays the fee specified in s. 440.05 (1), ~~shall be entitled to take an examination.~~

(ag) Any school for licensed practical nurses, in order to be accredited, must offer a course of not less than 9 months.

**SECTION 10.** 441.10 (3) (a) of the statutes is renumbered 441.10 (3) (a) (intro.) and amended to read:

441.10 (3) (a) (intro.) ~~On complying with this subchapter relating to applicants~~ Subject to s. 441.07 (1g), the board shall grant a license as a licensed practical nurse to an applicant for licensure as licensed practical nurses, and passing an examination, the applicant shall receive a license as a licensed practical nurse. who satisfies all of the following conditions:

(ar) The holder of the a license under this subsection is a "licensed practical nurse" and may append the letters "L.P.N." to his or her name. The board may reprimand or may limit, suspend, or revoke the license of a licensed practical nurse under s. 441.07.

**SECTION 11.** 441.10 (3) (a) 6. of the statutes is created to read:

441.10 (3) (a) 6. The applicant passes the examination under sub. (2) for licensure as a licensed practical nurse in this state. The applicant may not take the examination before receiving a diploma under subd. 4. unless the applicant obtains a certificate of approval to take the examination from the school of nursing the applicant attends and submits that certificate to the board prior to examination.

**SECTION 12.** 441.15 (3) (a) (intro.) of the statutes is amended to read:

441.15 (3) (a) (intro.) ~~The~~ Subject to s. 441.07 (1g), the board shall grant a license to engage in the practice of nurse-midwifery to any person licensed as a registered nurse under this subchapter or in a party state, as defined in s. 441.50 (2) (j), who does all of the following:

**SECTION 13.** 441.16 (2) of the statutes is amended to read:

441.16 (2) ~~The Subject to s. 441.07 (1g), the~~ board shall grant a certificate to issue prescription orders to an advanced practice nurse who meets the education, training, and examination requirements established by the board for a certificate to issue prescription orders, and who pays the fee specified under s. 440.05 (1). An advanced practice nurse certified under this section may provide expedited partner therapy in the manner described in s. 448.035.

**SECTION 14.** 442.04 (4) (a) of the statutes, as affected by 2013 Wisconsin Act 21, is renumbered 442.04 (5) (a).

**SECTION 15.** 442.04 (4) (bm) of the statutes is renumbered 442.04 (5) (b) 3. and amended to read:

442.04 (5) (b) 3. ~~A person may not take the examination leading to the certificate to practice as a certified public accountant unless the~~ The person has completed at least 150 semester hours of education with an accounting concentration at an institution, and has received a bachelor's or higher degree with an accounting concentration from an institution, except as provided in par. (c).

**SECTION 16.** 442.04 (4) (c) of the statutes is renumbered 442.04 (5) (c) and amended to read:

442.04 (5) (c) If an applicant has a bachelor's or higher degree from an institution, and satisfies the other conditions under par. (b), but does not have an accounting concentration required in par. ~~(bm) (b) 3.,~~ the examining board may review such other educational experience from an institution as the applicant presents and, if the examining board determines that such other experience provides the reasonable equivalence of an accounting concentration required in par. ~~(bm) (b) 3.,~~ the examining board shall approve grant a certificate as a certified public accountant to the applicant for examination.

**SECTION 17.** 442.04 (5) of the statutes is renumbered 442.04 (5) (b) (intro.) and amended to read:

442.04 (5) (b) (intro.) The examining board may not grant a certificate as a certified public accountant to any person other than a person who is satisfies all of the following conditions:

1. The person is 18 years of age or older, ~~does,~~
2. The person does not have an arrest or conviction record, subject to ss. 111.321, 111.322, and 111.335, ~~and, except,~~
4. Except as provided in s. 442.05, the person has successfully passed an examination in such subjects affecting accountancy as the examining board considers necessary. ~~The examining board may not grant the certificate unless the applicant has~~

5. The person has at least one year of public accounting experience or its equivalent, the sufficiency of the experience or the equivalency to be judged by the examining board.

(d) The examining board shall ensure that evaluation procedures and examinations under this subsection are nondiscriminatory, relate directly to accountancy, and

are designed to measure only the ability to perform competently as an accountant. The examining board may use the examination service provided by the American Institute of Certified Public Accountants.

**SECTION 18.** 445.045 (1) (g) of the statutes is amended to read:

445.045 (1) (g) The person must have successfully passed a comprehensive examination conducted by the examining board as required by s. 445.04. ~~The examination may be taken at any time after completion of the college and mortuary school instruction and regardless of the age of the applicant.~~

**SECTION 19.** 449.04 (title) of the statutes is amended to read:

**449.04 (title) Examination and licensure.**

**SECTION 20.** 449.04 (1) of the statutes is renumbered 449.04 (1) (intro.) and amended to read:

449.04 (1) (intro.) Licenses The examining board may grant a license to engage in the practice of optometry shall be issued only to persons a person who pass satisfies all of the following conditions:

(c) The person passes an examination approved or conducted by the examining board. ~~An applicant who qualifies under s. 449.05 may take any examination approved or administered by the examining board upon payment of~~

(d) The person pays the fee specified in s. 440.05 (1).

**SECTION 21.** 449.05 (intro.) of the statutes is repealed.

**SECTION 22.** 449.05 (1m) of the statutes is renumbered 449.04 (1) (a).

**SECTION 23.** 449.05 (2m) of the statutes is renumbered 449.04 (1) (b).

**SECTION 24.** 449.055 (5) of the statutes is amended to read:

449.055 (5) The person satisfies the requirements under s. ~~449.05~~ 449.04 (1) (a) and (b).

**SECTION 25.** 450.03 (2) of the statutes is renumbered 450.03 (2) (intro.) and amended to read:

450.03 (2) (intro.) The Except as provided in s. 450.10, the board shall issue a license as a pharmacist to any person who files satisfactory proof of qualifications under s. 450.04 (3), passes ~~does all of the following:~~

(c) Passes the examination under s. 450.04 ~~and pays,~~

(d) Pays the fee specified in s. 440.05 (1), ~~except as provided under s. 450.10.~~

**SECTION 26.** 450.04 (3) (intro.) of the statutes is renumbered 450.04 (3) and amended to read:

450.04 (3) Every candidate for examination for licensure as a pharmacist shall submit an application on a form provided by the department and pay the fee specified in s. 440.05 (1) at least 30 days before the date of examination. ~~Every candidate shall also submit proof to the board that he or she:~~

**SECTION 27.** 450.04 (3) (a) of the statutes is renumbered 450.03 (2) (a) and amended to read:

450.03 (2) (a) Has received a professional degree from a pharmacy program approved by the board; ~~and,~~

**SECTION 28.** 450.04 (3) (b) of the statutes is renumbered 450.03 (2) (b) and amended to read:

450.03 (2) (b) Has completed an internship in the practice of pharmacy or has practical experience acquired in another state ~~which that~~ is comparable to that included in an internship and ~~which that~~ is approved and verified by the board or by the agency ~~which that~~ is the equivalent of the board in the state in which the practical experience was acquired.

**SECTION 29.** 451.06 (1) of the statutes is renumbered 451.06.

**SECTION 30.** 451.06 (2) of the statutes is repealed.

**SECTION 31.** 452.09 (3) (e) of the statutes is repealed.

**SECTION 32.** 454.07 (3) of the statutes is repealed.

**SECTION 33.** 454.24 (3) of the statutes is repealed.

**SECTION 34.** 456.03 of the statutes is renumbered 456.03 (intro.) and amended to read:

**456.03 Licenses.** (intro.) An applicant for a license as a nursing home administrator who does all of the following and has successfully complied with the any other requirements for licensure under this chapter ~~and passed the examination~~ shall be granted a license by the examining board, certifying that the applicant has met the

requirements of the laws and rules entitling the applicant to serve, act, practice, and otherwise hold himself or herself out as a duly licensed nursing home administrator; ~~and,~~

**SECTION 35.** 456.03 (5) of the statutes is created to read:

456.03 (5) Passes the examination under s. 456.05.

**SECTION 36.** 456.04 (intro.) of the statutes is repealed.

**SECTION 37.** 456.04 (1) of the statutes is renumbered 456.03 (1).

**SECTION 38.** 456.04 (2) of the statutes is renumbered 456.03 (2).

**SECTION 39.** 456.04 (3) of the statutes is renumbered 456.03 (3).

**SECTION 40.** 456.04 (4) of the statutes is renumbered 456.03 (4).

**SECTION 41.** 459.26 (3) of the statutes is amended to read:

459.26 (3) An individual is not eligible for examination unless he or she ~~has satisfied the requirements for licensure under s. 459.24 (2) (a) to (d) or (3) (a) to (d) and,~~ at least 30 days before the date of examination, submits an application for examination to the department on a form provided by the department and pays the fee specified in s. 440.05 (1).



**ASSEMBLY AMENDMENT 1,  
TO ASSEMBLY BILL 669**

January 24, 2014 – Offered by Representative KOOYENGA.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 1, line 4: substitute “procedures,” for “procedures and”.

3 **2.** Page 1, line 5: after “accountants” insert “, and eligibility requirements to  
4 sit for the licensure examination for certified public accountants”.

5 **3.** Page 6, line 15: after that line insert:

6 “**SECTION 15m.** 442.04 (5) (b) 4. of the statutes, as affected by 2013 Wisconsin  
7 Act 114, is amended to read:

8 442.04 (5) (b) 4. Except as provided in s. 442.05, the person has successfully  
9 passed an examination in such subjects affecting accountancy as the examining  
10 board considers necessary. A person is not eligible to take the examination under this  
11 subdivision unless the person has completed at least 120 semester hours under subd.  
12 3.”.

13 (END)



## 2013 ASSEMBLY BILL 669

January 24, 2014 – Introduced by Representatives MARKLEIN, KOOYENGA, KLENKE, KAPENGA and LEMAHIEU, cosponsored by Senator GROTHMAN. Referred to Committee on State Affairs and Government Operations.

1     **AN ACT** *to amend* 13.92 (4) (c), 13.92 (4) (d), 13.92 (4) (e), 13.92 (4) (f), 35.93 (2)  
2           (b) 4., 35.93 (2) (c) 1., 35.93 (3), 35.93 (3) (e) (intro.), 35.93 (3) (e) 1., 227.01 (13)  
3           (intro.), 227.11 (2) (intro.), 227.27 (2) and 442.01 (2); and *to create* 13.92 (4)  
4           (bm) and 227.265 of the statutes; **relating to:** rule-making procedures and  
5           practice standards for certified public accountants.

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### *Analysis by the Legislative Reference Bureau*

Current law sets forth a procedure for the promulgation of administrative rules (rules). Generally, that procedure consists of the following steps:

1. The agency planning to promulgate the rule prepares a statement of the scope of the proposed rule, which the governor and the agency head must approve before any state employee or official may perform any activity in connection with the drafting of the proposed rule.

2. The agency drafts the proposed rule, together with an economic impact analysis, plain language analysis, and fiscal estimate for the proposed rule, and submits those materials to the Legislative Council Staff for review.

3. Subject to certain exceptions, a public hearing is held on the proposed rule.

4. The final draft of the proposed rule is submitted to the governor for approval.

5. The final draft of the proposed rule, together with an economic impact analysis, plain language analysis, and fiscal estimate for the proposed rule, are submitted to the legislature for review by one standing committee in each house and by the Joint Committee for Review of Administrative Rules.

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6. The proposed rule is filed with the Legislative Reference Bureau (LRB) for publication in the Wisconsin Administrative Code (code) and the Wisconsin Administrative Register (register), and, subject to certain exceptions, the rule becomes effective on the first day of the first month beginning after publication.

Under this bill, if a bill that repeals or modifies a rule is enacted, the ordinary rule-making procedures under current law do not apply. Instead, the LRB must publish the repeal or modification, in the code and the register, and the repeal or modification, subject to certain exceptions, takes effect on the first day of the first month beginning after publication.

This bill modifies certain rules published by the Accounting Examining Board that apply to certified public accountants in Wisconsin. Under current law, the board's rules incorporate by reference certain independence standards for certified public accountants published by the American Institute of Certified Public Accountants (AICPA) as of June 1, 2002. Under this bill, the board's rules incorporate those standards as published by AICPA as of January 31, 2013.

Also under current law, the board's rules incorporate certain standards for performing and reporting on peer reviews established by AICPA as of January 1, 2001, and certain standards for auditing, accounting and review, and attestation engagements established by AICPA as of June 1, 2003. Under the bill, the board's rules incorporate all of those standards established by AICPA, as well as auditing standards established by the Public Company Accounting Oversight Board, without regard to date.

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

1           **SECTION 1.** 13.92 (4) (bm) of the statutes is created to read:  
2           13.92 (4) (bm) If 2 or more rules filed under s. 227.20 or modified under s.  
3           227.265 affect the same unit of the Wisconsin administrative code without taking  
4           cognizance of the effect thereon of the other rules and if the legislative reference  
5           bureau finds that there is no mutual inconsistency in the changes made by each such  
6           rule, the legislative reference bureau shall incorporate the changes made by each  
7           rule into the text of the unit and document the incorporation in a note to the unit.  
8           For each such incorporation, the legislative reference bureau shall include in a  
9           correction bill a provision formally validating the incorporation. Section 227.27 (2)

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1 is not affected by printing decisions made by the legislative reference bureau under  
2 this paragraph.

3 **SECTION 2.** 13.92 (4) (c) of the statutes is amended to read:

4 13.92 (4) (c) The legislative reference bureau may insert in the Wisconsin  
5 administrative code a note explaining any change made under par. (b) or (bm).

6 **SECTION 3.** 13.92 (4) (d) of the statutes is amended to read:

7 13.92 (4) (d) Sections 227.114, 227.116, 227.135, and 227.14 to 227.24 do not  
8 apply to any change made by the legislative reference bureau under par. (b) or (bm).

9 **SECTION 4.** 13.92 (4) (e) of the statutes is amended to read:

10 13.92 (4) (e) The legislative reference bureau shall prepare and keep on file a  
11 record of each change made under par. (b) or (bm).

12 **SECTION 5.** 13.92 (4) (f) of the statutes is amended to read:

13 13.92 (4) (f) The legislative reference bureau shall notify the agency involved  
14 of each change made under par. (b) or (bm).

15 **SECTION 6.** 35.93 (2) (b) 4. of the statutes, as affected by 2013 Wisconsin Act 20,  
16 is amended to read:

17 35.93 (2) (b) 4. Copies of all rules filed with the legislative reference bureau  
18 under s. 227.20 (1) or modified under s. 227.265 since the compilation of the  
19 preceding register, including emergency rules filed under s. 227.24 (3).

20 **SECTION 7.** 35.93 (2) (c) 1. of the statutes, as affected by 2013 Wisconsin Act 20,  
21 is amended to read:

22 35.93 (2) (c) 1. Each chapter of the Wisconsin administrative code that has been  
23 affected by rules filed with legislative reference bureau under s. 227.20 (1) or  
24 modified under s. 227.265, in accordance with sub. (3) (e) 1.

25 **SECTION 8.** 35.93 (3) of the statutes is amended to read:

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1           35.93 (3) The legislative reference bureau shall compile and deliver to the  
2 department for printing copy for a register which shall contain all the rules filed  
3 under s. 227.20 or modified under s. 227.265 since the compilation of rules for the  
4 preceding issue of the register was made and those executive orders which are to be  
5 in effect for more than 90 days or an informative summary thereof. The complete  
6 register shall be compiled and published before the first day of each month and a  
7 notice section of the register shall be compiled and published before the 15th day of  
8 each month. Each issue of the register shall contain a title page with the name  
9 “Wisconsin administrative register”, the number and date of the register, and a table  
10 of contents. Each page of the register shall also contain the date and number of the  
11 register of which it is a part in addition to the other necessary code titles and page  
12 numbers. The legislative reference bureau may include in the register such  
13 instructions or information as in the bureau’s judgment will help the user to correctly  
14 make insertions and deletions in the code and to keep the code current.

15           **SECTION 9.** 35.93 (3) (e) (intro.) of the statutes, as affected by 2013 Wisconsin  
16 Act 20, is amended to read:

17           35.93 (3) (e) (intro.) The legislative reference bureau shall incorporate into the  
18 appropriate chapters of the Wisconsin administrative code each permanent rule filed  
19 with the legislative reference bureau under s. 227.20 (1) or modified under s. 227.265  
20 and, for each chapter of the administrative code affected by a rule, do all of the  
21 following:

22           **SECTION 10.** 35.93 (3) (e) 1. of the statutes, as affected by 2013 Wisconsin Act  
23 20, is amended to read:

24           35.93 (3) (e) 1. Publish the chapter in the appropriate end-of-month register  
25 in accordance with the filing deadline for publication established in the rules

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1 procedures manual published under s. 227.15 (7) ~~or~~, in an end-of-month register  
2 agreed to by the submitting agency and the legislative reference bureau, or, in the  
3 case of a rule modified under s. 227.265, in the end-of-month register for the month  
4 in which the bill modifying the rule is enacted.

5 **SECTION 11.** 227.01 (13) (intro.) of the statutes is amended to read:

6 227.01 (13) (intro.) “Rule” means a regulation, standard, statement of policy,  
7 or general order of general application which has the effect of law and which is issued  
8 by an agency to implement, interpret, or make specific legislation enforced or  
9 administered by the agency or to govern the organization or procedure of the agency.  
10 “Rule” includes a modification of a rule under s. 227.265. “Rule” does not include, and  
11 s. 227.10 does not apply to, any action or inaction of an agency, whether it would  
12 otherwise meet the definition under this subsection, which:

13 **SECTION 12.** 227.11 (2) (intro.) of the statutes is amended to read:

14 227.11 (2) (intro.) Rule-making authority is expressly conferred on an agency  
15 as follows:

16 **SECTION 13.** 227.265 of the statutes is created to read:

17 **227.265 Repeal or modification of rules.** If a bill to repeal or modify a rule  
18 is enacted, the procedures under ss. 227.114 to 227.21 and 227.26 do not apply.  
19 Instead, the legislative reference bureau shall publish the repeal or modification in  
20 the Wisconsin administrative code and register as required under s. 35.93, and the  
21 repeal or modification shall take effect as provided in s. 227.22.

22 **SECTION 14.** 227.27 (2) of the statutes is amended to read:

23 227.27 (2) The code shall be prima facie evidence in all courts and proceedings  
24 as provided by s. 889.01, but this does not preclude reference to or, in case of a  
25 discrepancy, control over a rule filed with the legislative reference bureau ~~or the~~

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1 ~~secretary of state~~ under s. 227.20 or modified under s. 227.265, and the certified copy  
2 of a rule shall also and in the same degree be prima facie evidence in all courts and  
3 proceedings.

4 **SECTION 15.** 442.01 (2) of the statutes is amended to read:

5 442.01 (2) ~~No~~ The examining board may not adopt a standard or rule relating  
6 to professional conduct or unethical practice may be adopted until the examining  
7 board has held a public hearing with reference thereto, subject to the rules  
8 promulgated under s. 440.03 (1). ~~No~~ Except for a rule modified under s. 227.265, no  
9 rule or standard shall become effective until 60 days after its adoption by the  
10 examining board. Any person who has appeared at the public hearing and filed  
11 written protest against any a proposed standard or rule may, upon the adoption of  
12 such standard or rule by the examining board, obtain a review thereof under ch. 227.  
13 Thereafter every person practicing as a certified public accountant in the state shall  
14 be governed and controlled by the rules and standards prescribed by the examining  
15 board, including any modifications under s. 227.265.

16 **SECTION 16.** Accy 1.003 (1) of the administrative code is amended to read:

17 Accy 1.003 (1) "Attest service" means any of the following, if performed or  
18 intended to be performed in accordance with the statements incorporated under s.  
19 Accy 1.205:

20 (a) ~~An audit or any other engagement that is performed or intended to be~~  
21 ~~performed in accordance with the statements incorporated by reference in s. Accy~~  
22 ~~1.205 (1).~~

23 (b) ~~A review of a financial statement that is performed or intended to be~~  
24 ~~performed in accordance with the statements incorporated by reference in s. Accy~~  
25 ~~1.205 (2).~~

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1 (c) An examination of prospective financial information ~~that is performed or~~  
2 ~~intended to be performed in accordance with the statements incorporated by~~  
3 ~~reference in s. Acy 1.205 (3).~~

4 **SECTION 17.** Acy 1.101 of the administrative code is amended to read:

5 **Acy 1.101 Independence standards.** The following independence  
6 standards of the accounting profession are adopted by reference and shall be used  
7 by certified public accountants in Wisconsin:

8 The Code of Professional Conduct ET Section 101, including Sections ET 101.01  
9 through ET ~~101.16~~ 101.19, available on the Internet at  
10 <http://www.aicpa.org/about/code/et101.htm#101-1>  
<http://www.aicpa.org/Research/Standards/CodeofConduct/Pages/sec100.aspx>, as of  
11 January 31, 2013, and published by the American Institute of Certified Public  
12 Accountants in print form as AICPA Professional Standards Volume 2 3, as of ~~June~~  
13 ~~1, 2002~~ January 31, 2013. The printed volume is available at:

14 American Institute of Certified Public Accountants  
15 ~~1455 Pennsylvania Ave., NW~~ 1211 Avenue of the Americas  
16 ~~Washington, DC 20004-1081~~ New York, NY 10036-8775  
17

**Note:** Definitions of terms used in the independence standards, ET Section 101,  
are included in ET Section 92 of the Code of Professional Conduct published by the  
American Institute of Certified Public Accountants and available at on the Internet site  
<http://www.aicpa.org/about/code/def92.htm> at  
[http://www.aicpa.org/Research/Standards/CodeofConduct/Pages/et\\_92.aspx](http://www.aicpa.org/Research/Standards/CodeofConduct/Pages/et_92.aspx) and in the  
same printed volume as ET Section 101. ~~Copies of the Standards described above are on~~  
~~file in the offices of the Accounting Examining Board and the Legislative Reference~~  
~~Bureau.~~

18 **SECTION 18.** Acy 1.205 (intro.), (1), (2) and (3) of the administrative code are  
19 consolidated, renumbered Acy 1.205 and amended to read:

20 **Acy 1.205 Standards for auditing, accounting and review services,**  
21 **and attestation engagements.** The following standards of the accounting and

**ASSEMBLY BILL 669****SECTION 18**

1 auditing profession shall be used by that certified public accountants in Wisconsin:  
2 ~~(1) The shall use are (1) the~~ Statements on Auditing Standards issued as of June 1,  
3 ~~2003 by the Auditing Standards Board of the American Institute of Certified Public~~  
4 ~~Accountants and published as AICPA Professional Standards, volume 1 by the~~  
5 ~~American Institute of Certified Public Accountants, Inc., New York, New York are~~  
6 ~~incorporated by reference into this section. (2) The, the~~ Statements on Standards  
7 for Accounting and Review Services issued as of June 1, 2003 by the Accounting and  
8 Review Services Committee of the American Institute of Certified Public  
9 Accountants and published as AICPA Professional Standards, volume 2 by the  
10 American Institute of Certified Public Accountants, Inc., New York, New York are  
11 incorporated by reference into this section. ~~(3) The, and the~~ Statements on  
12 Standards for Attestation Engagements issued as of June 1, 2003, by the Auditing  
13 Standards Board, the Accounting and Review Services Committee, and the  
14 Consulting Services Executive Committee of the American Institute of Certified  
15 Public Accountants and, published as AICPA Professional Standards, volume 2 by  
16 the American Institute of Certified Public Accountants, Inc., New York, New York is;  
17 and (2) the auditing standards of the Public Company Accounting Oversight Board.  
18 All of those Statements and Standards are incorporated by reference into this  
19 section.

**Note:** Copies of the Statements described above may be purchased from the American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, NY 10036-8775.

~~**Note:** Copies of the Statements described above are on file in the offices of the Accounting Examining Board and the Legislative Reference Bureau.~~

20 **SECTION 19.** Accy 9.01 (4) of the administrative code is repealed.

21 **SECTION 20.** Accy 9.06 of the administrative code is amended to read:



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