



VIRTUAL/TELECONFERENCE
ACCOUNTING EXAMINING BOARD
Virtual, 4822 Madison Yards Way, Madison
Contact: Carl Hampton (608) 266-2112
June 9, 2021

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 record of the actions of the Board.

AGENDA

9:00 A.M.

OPEN SESSION – CALL TO ORDER – ROLL CALL

- A. Adoption of Agenda (1-3)**
- B. Approval of Minutes of March 3, 2021 (4-12)**
- C. Reminders: Conflicts of Interest, Scheduling Concerns**
- D. Introductions, Announcements and Recognition**
- E. 9:00 A.M. Public Hearing – EmR 2113 (Accy 2), Relating to the Uniform CPA Examination Deadline (13-21)**
- F. Administrative Matters – Discussion and Consideration**
 - 1. Department, Staff and Board Updates
 - 2. Board Members – Term Expiration Dates
- G. Legislation and Policy Matters – Discussion and Consideration**
 - 1. 2021 Wisconsin Act 12 (Senate Bill 10)
- H. Administrative Rule Matters – Discussion and Consideration (22)**
 - 1. CR 20-041 (Accy 2), Relating to Requirements for Certification (23-25)
 - 2. CR 21-013 (Accy 2), Relating to Examination Completion Deadline (26-28)
 - 3. CR 20-042 (Accy 3), Relating to Reciprocal Credentials for Service Members, Former Service Members, and Their Spouses (29-31)
 - 4. Pending or Possible Rulemaking Projects
- I. Credentialing Matters – Discussion and Consideration**
 - 1. Certified Public Accountants Certified and Licensed Since Last Review Meeting (32-35)
 - 2. Firms Licensed Since Last Review Meeting (32-35)
 - 3. 2021-2023 Licensure Fee and Credential Schedule (36-41)

J. National Association of State Boards of Accountancy (NASBA) Fee Increase – Discussion and Consideration (42-44)

K. COVID-19 – Discussion and Consideration

L. Discussion and Consideration of Items Added After Preparation of Agenda

1. Introductions, Announcements and Recognition
2. Administrative Matters
3. Election of Officers
4. Appointment of Liaisons and Alternates
5. Delegation of Authorities
6. Education and Examination Matters
7. Credentialing Matters
8. Practice Matters
9. Legislative and Policy Matters
10. Administrative Rule Matters
11. Liaison Reports
12. Board Liaison Training and Appointment of Mentors
13. Informational Items
14. Division of Legal Services and Compliance (DLSC) Matters
15. Presentations of Petitions for Summary Suspension
16. Petitions for Designation of Hearing Examiner
17. Presentation of Stipulations, Final Decisions and Orders
18. Presentation of Proposed Final Decisions and Orders
19. Presentation of Interim Orders
20. Petitions for Re-Hearing
21. Petitions for Assessments
22. Petitions to Vacate Orders
23. Requests for Disciplinary Proceeding Presentations
24. Motions
25. Petitions
26. Appearances from Requests Received or Renewed
27. Speaking Engagements, Travel, or Public Relation Requests, and Reports

M. Public Comments

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.).

N. Division of Legal Service and Compliance (DLSC) Matters

1. **Proposed Stipulations, Final Decisions and Orders**
 - a. 19 ACC 015 – Scott R. Krause SC **(45-50)**
 - b. 19 ACC 023 – Lawrence P. Weisbrod, Weisbrod & Associates, Inc. **(51-56)**
2. **Administrative Warnings**
 - a. 19 ACC 015 – S.R.K. **(57-58)**
 - b. 20 ACC 006 – K.W.K. **(59-60)**

O. Deliberation of Items Added After Preparation of the Agenda

1. Education and Examination Matters
2. Credentialing Matters
3. DLSC Matters
4. Monitoring Matters
5. Professional Assistance Procedure (PAP) Matters
6. Petitions for Summary Suspensions
7. Petitions for Designation of Hearing Examiner
8. Proposed Stipulations, Final Decisions and Order
9. Proposed Interim Orders
10. Administrative Warnings
11. Review of Administrative Warnings
12. Proposed Final Decisions and Orders
13. Matters Relating to Costs/Orders Fixing Costs
14. Case Closings
15. Board Liaison Training
16. Petitions for Assessments and Evaluations
17. Petitions to Vacate Orders
18. Remedial Education Cases
19. Motions
20. Petitions for Re-Hearing
21. Appearances from Requests Received or Renewed

P. Consulting with Legal Counsel

RECONVENE TO OPEN SESSION IMMEDIATELY FOLLOWING CLOSED SESSION

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

R. Open Session Items Noticed Above Not Completed in the Initial Open Session

ADJOURNMENT

NEXT MEETING: SEPTEMBER 1, 2021

MEETINGS AND HEARINGS ARE OPEN TO THE PUBLIC, AND MAY BE CANCELLED WITHOUT NOTICE.

Times listed for meeting items are approximate and depend on the length of discussion and voting. All meetings are held at 4822 Madison Yards Way, Madison, Wisconsin, unless otherwise noted. In order to confirm a meeting or to request a complete copy of the board's agenda, please call the listed contact person. The board may also consider materials or items filed after the transmission of this notice. Times listed for the commencement of disciplinary hearings may be changed by the examiner for the convenience of the parties. Requests for interpreter services for the deaf or hard of hearing, or other accommodations, are considered upon request by contacting the Affirmative Action Officer, 608-266-2112, or the Meeting Staff at 608-266-5439.

**VIRTUAL/TELECONFERENCE
ACCOUNTING EXAMINING BOARD
MEETING MINUTES
MARCH 3, 2021**

PRESENT: Gerald Denor, Michael Friedman, Robert Misey, Joan Phillips, John Reinemann, David Schlichting, Susan Strautmann

STAFF: Christine Poleski, Executive Director; Jameson Whitney, Legal Counsel; Dale Kleven, Administrative Rule Coordinator; Kimberly Wood, Program Assistant Supervisor-Advanced; and other DSPS Staff

CALL TO ORDER

Gerald Denor, Chairperson, called the meeting to order at 9:00 a.m. A quorum of seven (7) members was confirmed.

ADOPTION OF AGENDA

MOTION: Robert Misey moved, seconded by David Schlichting, to adopt the Agenda as published. Motion carried unanimously.

APPROVAL OF MINUTES OF DECEMBER 2, 2020

MOTION: Gerald Denor moved, seconded by Joan Phillips, to approve the minutes of December 2, 2020 as published. Motion carried unanimously.

**PUBLIC HEARING: CLEARINGHOUSE RULE CR 21-013 – ACCY 2, RELATING TO
THE CPA EXAMINATION COMPLETION DEADLINE**

Review and Respond to Public Hearing Comments and Clearinghouse Report

MOTION: John Reinemann moved, seconded by Joan Phillips, to reject all Clearinghouse comments for Clearinghouse Rule CR 21-013, relating to the CPA examination completion deadline. Motion carried unanimously.

MOTION: John Reinemann moved, seconded by Susan Strautmann, to authorize Gerald Denor to approve the Legislative Report and Draft for Clearinghouse Rule CR 21-013, relating to the CPA examination completion deadline, for submission to the Governor's Office and Legislature. Motion carried unanimously.

MOTION: John Reinemann moved, seconded by Robert Misey, to authorize Gerald Denor to approve the Adoption Order for Clearinghouse Rule CR 21-013, relating to the CPA examination completion deadline. Motion carried unanimously.

ADMINISTRATIVE MATTERS

Election of Officers

Chairperson

NOMINATION: Gerald Denor nominated Michael Friedman for the Office of Chairperson. Michael Friedman accepted the nomination.

Christine Poleski, Executive Director, called for nominations three (3) times.

Michael Friedman was elected as Chairperson by unanimous voice vote.

Vice Chairperson

NOMINATION: Gerald Denor nominated David Schlichting for the Office of Vice Chairperson. David Schlichting accepted the nomination.

Christine Poleski, Executive Director, called for nominations three (3) times.

David Schlichting was elected as Vice Chairperson by unanimous voice vote.

Secretary

NOMINATION: Gerald Denor nominated Susan Strautmann for the Office of Secretary. Susan Strautmann accepted the nomination.

Christine Poleski, Executive Director, called for nominations three (3) times.

Susan Strautmann was elected as Secretary by unanimous/majority voice vote.

ELECTION RESULTS	
Chairperson	Michael Friedman
Vice Chairperson	David Schlichting
Secretary	Susan Strautmann

Appointment of Liaisons and Alternates

LIAISON APPOINTMENTS	
Credentialing Liaison(s)	David Schlichting, Susan Strautmann
Monitoring and Professional Assistance Procedure (PAP) Liaison(s)	Michael Friedman <i>Alternate: David Schlichting</i>
Continuing Education Liaison	Susan Strautmann, Robert Misey
Legislative Liaison(s)	Michael Friedman, John Reinemann
Travel Liaison(s)	Michael Friedman
Communications Liaison(s)	Michael Friedman
Screening Panel Team 1	Michael Friedman, Robert Misey, David Schlichting
Screening Panel Team 2	Joan Phillips, John Reinemann, Susan Strautmann

Delegation of Authorities

Document Signature Delegations

MOTION: Gerald Denor moved, seconded by John Reinemann, to delegate authority to the Chairperson (or in absence of the Chairperson, the highest-ranking officer or longest serving board member in that succession) to sign documents on behalf of the Board in order to carry out its duties. Motion carried unanimously.

MOTION: Joan Phillips moved, seconded by Gerald Denor, in order to carry out duties of the Board, the Chairperson (or in absence of the Chairperson, the highest-ranking officer or longest serving board member in that succession) has the ability to delegate signature authority for purposes of facilitating the completion of assignments during or between meetings. The members of the Board hereby delegate to the Executive Director or DPD Division Administrator, the authority to sign on behalf of a board member as necessary. Motion carried unanimously.

Delegated Authority for Urgent Matters

MOTION: Joan Phillips moved, seconded by Michael Friedman, that in order to facilitate the completion of urgent matters between meetings, the Board delegates its authority to the Chairperson (or, in the absence of the Chairperson, the highest-ranking officer or longest serving board member in that succession), to appoint liaisons to the Department to act in urgent matters. Motion carried unanimously.

Delegation to Chief Legal Counsel Due to Lack/Loss of Quorum

MOTION: Gerald Denor moved, seconded by John Reinemann, to delegate the review and authority to act on disciplinary cases to the Department's Chief Legal Counsel due to lack of/loss of quorum after two consecutive meetings. Motion carried unanimously.

Monitoring Delegations

Delegation of Authorities for Monitoring

MOTION: John Reinemann moved, seconded by Gerald Denor, to adopt the "Roles and Authorities Delegated for Monitoring" document as presented in the March 3, 2021 agenda materials on pages 25-26. Motion carried unanimously.

Delegation of Authorities for Legal Counsel to Sign Monitoring Orders

MOTION: Gerald Denor moved, seconded by John Reinemann, to delegate to Board Legal Counsel the authority to sign Monitoring orders that result from Board meetings on behalf of the Board Chairperson. Motion carried unanimously.

Credentialing Authority Delegations

Delegation of Authority to Credentialing Liaison

MOTION: Gerald Denor moved, seconded by Michael Friedman, to delegate authority to the Credentialing Liaison(s) to serve as a liaison between the Department and the Board and to act on behalf of the Board in regard to credentialing applications or questions presented to them, including the signing of documents related to applications. Motion carried unanimously.

Delegation of Authority to DSPS When Credentialing Criteria is Met

MOTION: Gerald Denor moved, seconded by David Schlichting, to delegate credentialing authority to the Department to act upon applications that meet all credentialing statutory and regulatory requirements without Board or Board liaison review. Motion carried unanimously.

Delegation of Authority for Predetermination Reviews

MOTION: Gerald Denor moved, seconded by Joan Phillips, to delegate authority to the Department Attorneys to make decisions regarding predetermination applications pursuant to Wis. Stat. § 111.335(4)(f). Motion carried unanimously.

Delegation of Authority for Conviction Reviews

MOTION: Gerald Denor moved, seconded by Joan Phillips, to delegate authority to the Department Attorneys to review and approve applications with convictions which are not substantially related to the practice of accounting. Motion carried unanimously.

Delegation to DSPS When Applicant's History Has Been Previously Reviewed

MOTION: Gerald Denor moved, seconded by John Reinemann, to delegate authority to Department staff to approve applications where criminal background checks have been approved for a previous accounting credential and there is no new conviction record. Motion carried unanimously.

Delegation of Authority for Endorsement Reviews

MOTION: Gerald Denor moved, seconded by Robert Misey, to delegate authority to the Department Attorneys to review and approve endorsement applications in which the out of state license requirements are substantially equivalent to the Board's requirements. Motion carried unanimously.

Delegated Authority for Application Denial Reviews

MOTION: Gerald Denor moved, seconded by David Schlichting, to delegate authority to the Department's Attorney Supervisors to serve as the Board's designee for purposes of reviewing and acting on requests for hearing as a result of a denial of a credential. Motion carried unanimously.

Voluntary Surrenders

MOTION: Joan Phillips moved, seconded by Gerald Denor, to delegate authority to the assigned case advisor to accept or refuse a request for voluntary surrender pursuant to Wis. Stat. § 440.19 for a credential holder who has a pending complaint or disciplinary matter. Motion carried unanimously.

Continuing Education Liaison(s) Delegation

MOTION: Joan Phillips moved, seconded by Michael Friedman, to delegate authority to the Continuing Education Liaison(s) to address all issues related to continuing education. Motion carried unanimously.

Authorization for DSPS to Provide Board Member Contact Information to National Regulatory Related Bodies

MOTION: Joan Phillips moved, seconded by Gerald Denor, to authorize the Department staff to provide national regulatory related bodies with all board member contact information that the Department retains on file. Motion carried unanimously.

Optional Renewal Notice Insert Delegation

MOTION: Gerald Denor moved, seconded by Robert Misesy to designate the Chairperson (or, in the absence of the Chairperson, the highest-ranking officer or longest serving board member in that succession) to provide a brief statement or link relating to board-related business within the license renewal notice at the Board's or Board designee's request. Motion carried unanimously.

Legislative Liaison(s) Delegation

MOTION: Michael Friedman moved, seconded by Gerald Denor, to delegate authority to the Legislative Liaison(s) to speak on behalf of the Board regarding legislative matters. Motion carried unanimously.

Travel Liaison(s) Delegation

MOTION: Gerald Denor moved, seconded by David Schlichting, to delegate authority to the Travel Liaison(s) to approve any board member travel. Motion carried unanimously.

Communications Liaison(s) Delegation

MOTION: David Schlichting moved, seconded by Gerald Denor, to delegate authority to the Communications Liaison(s) to address any matters related to Board communications. Motion carried unanimously.

ADMINISTRATIVE RULE MATTERS

Pending or Possible Rulemaking Projects

MOTION: John Reinemann moved, seconded by Michael Friedman, to authorize Gerald Denor to approve a Scope Statement for emergency rules revising Accy 2, relating to candidates for certification, for submission to the Department of Administration and Governor's Office and for publication. Additionally, the Board authorizes Gerald Denor to approve the Scope Statement for implementation no less than 10 days after publication. If the Board is directed to hold a preliminary public hearing on the Scope Statement, Gerald Denor is authorized to approve the required notice of hearing. Motion carried unanimously.

MOTION: David Schlichting moved, seconded by Joan Phillips, to authorize Gerald Denor to approve the emergency rule relating to candidates for certification, for emergency rule submission to the governor, and publication in an official newspaper. Motion carried unanimously.

CREDENTIALING MATTERS

Certified Public Accountants Certified and Licensed Since the Last Review Meeting

MOTION: Gerald Denor moved, seconded by Joan Phillips, to accept all certified public accountants that have been certified and licensed since the last Board meeting. Motion carried unanimously.

Firms Licensed Since the Last Review Meeting

MOTION: Gerald Denor moved, seconded by David Schlichting, to accept all public accounting firms that have been licensed since the last Board meeting. Motion carried unanimously.

EDUCATION AND EXAMINATION MATTERS

The Uniform CPA Examination Proposed Pilot of Remote Proctoring of CPA Examination: Update and FAQs for Boards of Accountancy

MOTION: Gerald Denor moved, seconded by David Schlichting, to accept scores for individuals who sit for the remotely proctored Uniform CPA Examinations. Motion carried unanimously.

CLOSED SESSION

MOTION: Joan Phillips moved, seconded by Gerald Denor, 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.). Michael Friedman, Chairperson read the language of the motion. The vote of each member was ascertained by voice vote. Roll Call Vote: Gerald Denor-yes; Michael Friedman-yes; Robert Misey-yes; Joan Phillips-yes; John Reinemann-yes; David Schlichting-yes; and Susan Strautmann-yes. Motion carried unanimously.

The meeting convened to Closed Session at 11:46 a.m.

CREDENTIALING MATTERS

Application Review

Quinn Dugan – Certified Public Accountant Applicant

MOTION: Gerald Denor moved, seconded by Joan Phillips, to deny the application of Quinn Dugan for full licensure, and to offer him a limited license that requires participation in a drug and alcohol monitoring program (abstinence, specimen testing, attendance at AA and quarterly supervisor reports) for a period of at least one year. Reason for Denial: Conviction substantially related to the practice of accountancy and diagnosis of alcohol dependency. Motion carried unanimously.

RECONVENE TO OPEN SESSION

MOTION: Robert Misey moved, seconded by David Schlichting, to reconvene into open session. Motion carried unanimously.

The meeting reconvened into Open Session at 12:01 p.m.

VOTE ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION

MOTION: Gerald Denor moved, seconded by Joan Phillips, to affirm all motions made and votes taken in closed session. Motion carried unanimously.

(Be advised that any recusals or abstentions reflected in the closed session motions stand for the purposes of the affirmation vote.)

ADJOURNMENT

MOTION: Joan Phillips moved, seconded by Susan Strautmann, to adjourn the meeting. Motion carried unanimously.

The meeting adjourned at 12:02 p.m.

DRAFT

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

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Kevyn Radcliffe, Administrative Rules Coordinator		2) Date when request submitted: May 24, 2021 <small>Items will be considered late if submitted after 12:00 p.m. on the deadline date which is 8 business days before the meeting</small>	
3) Name of Board, Committee, Council, Sections: Accounting Examining Board			
4) Meeting Date: June 9, 2021	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? Administrative Rules Matters – Discussion and Consideration 1. Public Hearing on EmR 2113 - Accy 2 -relating to the Uniform CPA Examination Deadline	
7) Place Item in: <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session	8) Is an appearance before the Board being scheduled? <i>(If yes, please complete Appearance Request for Non-DSPS Staff)</i> <input type="checkbox"/> Yes <input type="checkbox"/> No	9) Name of Case Advisor(s), if required:	
10) Describe the issue and action that should be addressed: Public Hearing Noticed for 9:00 am.			
11) Authorization			
Kevyn Radcliffe		May 24, 2021	
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.			

Notice of Hearing

The Accounting Examining Board announces that it will hold a public hearing on an emergency rule revising Accy 2, relating to the Uniform CPA Examination Deadline, at the time and place shown below.

Hearing Information

Date: June 9, 2021

Time: 9:00 am

Location: The hearing will be held virtually. Information concerning connecting to the hearing by computer or phone will be available at:
<https://dsps.wi.gov/Pages/BoardsCouncils/Psychology/Meetings.aspx>

Appearances at the Hearing and Submittal of Written Comments

Comments may be submitted to Kevyn Radcliffe, Administrative Rules Coordinator, Department of Safety and Professional Services, Division of Policy Development, 4822 Madison Yards Way, P.O. Box 8366, Madison, WI 53708-8366, or by email to DSPSAdminRules@wisconsin.gov. Comments must be received at or before the hearing to be held on June 9, 2021 to be included in the record of rule-making proceedings.

The emergency rule may be reviewed and comments made at:
<http://docs.legis.wisconsin.gov/code/chr/hearings>.

Initial Regulatory Flexibility Analysis

The proposed rule will not have an effect on small businesses, as defined under s. 227.114 (1).

Agency Small Business Regulatory Coordinator

Daniel Hereth, Daniel.Hereth@wisconsin.gov, (608) 267-2435

STATE OF WISCONSIN
ACCOUNTING EXAMINING BOARD

IN THE MATTER OF RULEMAKING : ORDER OF THE
PROCEEDINGS BEFORE THE : ACCOUNTING EXAMINING BOARD
ACCOUNTING EXAMINING BOARD : ADOPTING EMERGENCY RULES

The statement of scope for this rule, SS 035-21, was approved by the Governor on March 25, 2021, published in Register 783B on March 29, 2021, and approved by the Accounting Examining Board on April 9, 2021.

This emergency rule was approved by the Governor on April 30, 2021.

PROPOSED ORDER

An order of the Accounting Examining Board to amend Accy 2.304 (2) to (4) and create Accy 2.304 (5) and (6), relating to candidates for certification.

Analysis prepared by the Department of Safety and Professional Services.

FINDING OF EMERGENCY

The Board recently became aware that a group of candidates for certification as a Certified Public Accountant were under the reasonable assumption that measures taken in 2020 to extend the 18-month rolling deadline within which all sections of the Uniform CPA Examination must be passed provided them with a deadline that extended into 2021. These individuals now find themselves in a situation where they will have to retake one or more sections of the Uniform CPA Examination, resulting in a delay or possibly a denial of their opportunity to be employed or start a business as a CPA in Wisconsin.

An expeditious promulgation of the proposed rule is in the best interest of Wisconsin's economy and public welfare, as it will prevent some candidates for certification as a CPA from having to retake one or more sections of the Uniform CPA Examination.

ANALYSIS

Statutes interpreted:

None.

Statutory authority:

Sections 15.08 (5) (b), 442.04 (2), and 442.04 (5) (b) 4., Stats.

Explanation of agency authority:

Section 15.08 (5) (b), Stats., provides an examining board “[s]hall promulgate rules for its own guidance and for the guidance of the trade or profession to which it pertains. . .”

Section 442.04 (2), Stats., provides that “[t]he examining board shall hold an examination at least once each year at a time and place determined by the examining board.”

Section 442.04 (5) (b) 4., Stats., provides the Board may not grant a certificate as a certified public accountant to any person other than a person who "... has successfully passed an examination in such subjects affecting accountancy and business as the examining board considers necessary."

Related statute or rule:

None.

Plain language analysis:

The proposed emergency rule updates s. Accy 2.304 to provide a temporary extension of the 18-month rolling deadline within which all sections of the Uniform CPA Examination must be passed.

Summary of, and comparison with, existing or proposed federal regulation:

None.

Comparison with rules in adjacent states:

Illinois: Rules of the Illinois Board of Examiners adopt and make use of the Uniform CPA Examination and scoring system of the American Institute of Certified Public Accountants, including the 18-month rolling deadline for completing all 4 sections of the exam [23 Ill. Adm. Code 1400.150].

The Board has extended any Uniform CPA Examination score with an expiration date of December 31, 2020 to June 29, 2021 to June 30, 2021. The authority for the Board to grant variances to examination requirements is provided in rule [23 Ill. Adm. Code 1400.210].

Iowa: Rules of the Iowa Accountancy Examining Board provide that a candidate must pass all four subjects of the Uniform CPA Examination within a rolling 18-month period that begins on the date that the first subject is passed. If all four subjects are not passed within the 18-month period, credit for any subject taken outside the 18-month period shall expire. [193A IAC 3.6 (1) a.].

At a special meeting held on Friday, March 27, 2020, The Iowa Accountancy Examining Board voted to approve a provision extending exam expiration dates until December 31, 2020 for all individuals identified as at risk of losing an exam credit due to the limited availability at the testing centers. The authority for the Board to grant extensions is provided in rule [193A IAC 3.7 (2)].

Michigan: Rules of the Michigan Department of Licensing and Regulatory Affairs provide that applicants must pass all sections of the Uniform CPA Examination within the exam windows that fall within a rolling 18-month period beginning on the date that the first section is passed. If all sections are not passed within the exam windows that fall within the rolling 18-month period, then credit for any section passed outside the 18-month period shall expire and must be retaken. [Mich Admin Code, R 338.5110a (b)].

Utilizing its authority to extend an exam window [Mich Admin Code, R 338.5110a (c)], the Department has provided for an automatic extension of the 18-month rolling window to June 30, 2021 for those candidates with window expirations between December 31, 2020 and June 29, 2021.

Minnesota: Rules of the Minnesota Board of Accountancy provide that credit for any section of the Uniform CPA Examination passed is valid for 18 months from the actual date the applicant took that section, and an applicant must pass all four sections of the examination within a rolling 18-month period [Minnesota Rules, part 1105.2000 2.].

The Board passed a motion at its December 10, 2020 meeting providing that exam candidates who have or will have credits expiring between December 31, 2020, and September 29, 2021 will have the credits extended until September 30, 2021. The Board's action was taken in accordance with hardship provisions in rule [Minnesota Rules, part 1105.2000 5.].

Summary of factual data and analytical methodologies:

The proposed emergency rule was developed by obtaining input and feedback from the Accounting Examining Board.

Analysis and supporting documents used to determine effect on small business or in preparation of economic impact analysis:

This proposed emergency rule does not impose any new requirements. The purpose of the rule is to provide a temporary extension of the 18-month rolling deadline within which all sections of the Uniform CPA Examination must be passed.

Fiscal estimate:

These proposed emergency rules will not have a fiscal impact.

Effect on small business:

This proposed emergency rule does not have an economic impact on small businesses, as defined in s. 227.114 (1), Stats. The Department's Regulatory Review Coordinator, Dan Hereth, may be contacted by calling (608) 267-2435.

Agency contact person:

Kevyn Radcliffe, Administrative Rules Coordinator, Department of Safety and Professional Services, Division of Policy Development, P.O. Box 8366, Madison, Wisconsin 53708-8366; telephone (608) 266-0797; email at DSPSAdminRules@wisconsin.gov.

Place where comments are to be submitted and deadline for submission:

Comments may be submitted to Kevyn Radcliffe, Administrative Rules Coordinator, Department of Safety and Professional Services, Division of Policy Development, P.O. Box 8366, Madison, Wisconsin 53708-8366, or by email to DSPSAdminRules@wisconsin.gov. Comments must be submitted by the date and time at which the public hearing on these emergency rules is conducted. Information as to the place, date, and time of the public hearing will be published on the Legislature's website and in the Wisconsin Administrative Register.

TEXT OF RULE

SECTION 1. Accy 2.304 (2) to (4) are amended to read:

Accy 2.304 (2) ~~A~~ Except as provided under sub. (5) or (6), a candidate shall retain credit for any section passed for 18 months. A candidate may retake a section once the grade for the previous attempt of the same section has been released.

(3) ~~A~~ Except as provided under sub. (5) or (6), a candidate must pass all sections of the uniform certified public accountant examination within a rolling 18-month period that begins on the date that the first section is passed.

(4) ~~If~~ Except as provided under sub. (5) or (6), if any section of the uniform certified public accountant examination is not passed within the rolling 18-month period, credit for any section passed outside the 18-month period shall expire and that section shall be retaken.

SECTION 2. Accy 2.304 (5) and (6) are created to read:

Accy 2.304 (5) Credit for a passed section of the uniform certified public accountant examination with an expiration date under subs. (2) to (4) of March 16, 2020 or later shall be retained until at least December 31, 2021 and may be further extended at the discretion of the board.

(6) Credit for examination sections that expired on or after March 16, 2020 is hereby restored until at least December 31, 2021. This restoration of credit may be further extended at the discretion of the board.

SECTION 3. EFFECTIVE DATE. The rules adopted in this order shall take effect upon publication in the official state newspaper, pursuant to s. 227.22 (2) (c), Stats.

(END OF TEXT OF RULE)

Dated 4-30-21

Agency



Member

Accounting Examining Board

ADMINISTRATIVE RULES Fiscal Estimate & Economic Impact Analysis

1. Type of Estimate and Analysis <input checked="" type="checkbox"/> Original <input type="checkbox"/> Updated <input type="checkbox"/> Corrected	2. Date April 14, 2021
3. Administrative Rule Chapter, Title and Number (and Clearinghouse Number if applicable) Emergency Rule - Accy 2	
4. Subject CPA Exam Deadline	
5. Fund Sources Affected <input type="checkbox"/> GPR <input type="checkbox"/> FED <input checked="" type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEG-S	6. Chapter 20, Stats. Appropriations Affected 20.165(1)(g)
7. Fiscal Effect of Implementing the Rule <input type="checkbox"/> No Fiscal Effect <input type="checkbox"/> Increase Existing Revenues <input checked="" type="checkbox"/> Increase Costs <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Indeterminate <input type="checkbox"/> Decrease Existing Revenues <input checked="" type="checkbox"/> Could Absorb Within Agency's Budget	
8. The Rule Will Impact the Following (Check All That Apply) <input type="checkbox"/> State's Economy <input type="checkbox"/> Specific Businesses/Sectors <input type="checkbox"/> Local Government Units <input type="checkbox"/> Public Utility Rate Payers <input type="checkbox"/> Small Businesses (if checked, complete Attachment A)	
9. Estimate of Implementation and Compliance to Businesses, Local Governmental Units and Individuals, per s. 227.137(3)(b)(1). \$0	
10. Would Implementation and Compliance Costs Businesses, Local Governmental Units and Individuals Be \$10 Million or more Over Any 2-year Period, per s. 227.137(3)(b)(2)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
11. Policy Problem Addressed by the Rule The Board has been made aware that a group of candidates for certification as a Certified Public Accountant were under the reasonable assumption that measures taken in 2020 to extend the 18-month rolling deadline within which all sections of the Uniform CPA Examination must be passed provided them with a deadline that extended into 2021. These individuals now find themselves in a situation where they will have to retake one or more sections of the Uniform CPA Examination, resulting in a delay or possibly a denial of their opportunity to be employed or start a business as a CPA in Wisconsin. An expeditious promulgation of the proposed rule is in the best interest of Wisconsin's economy and public welfare, as it will prevent some candidates for certification as a CPA from having to retake one or more sections of the Uniform CPA Examination.	
12. Summary of the Businesses, Business Sectors, Associations Representing Business, Local Governmental Units, and Individuals that may be Affected by the Proposed Rule that were Contacted for Comments. None	
13. Identify the Local Governmental Units that Participated in the Development of this EIA. None	
14. Summary of Rule's Economic and Fiscal Impact on Specific Businesses, Business Sectors, Public Utility Rate Payers, Local Governmental Units and the State's Economy as a Whole (Include Implementation and Compliance Costs Expected to be Incurred) None	
15. Benefits of Implementing the Rule and Alternative(s) to Implementing the Rule An expeditious promulgation of the proposed rule is in the best interest of Wisconsin's economy and public welfare, as it will prevent some candidates for certification as a CPA from having to retake one or more sections of the Uniform CPA Examination.	
16. Long Range Implications of Implementing the Rule The proposed emergency rule updates s. Accy 2.304 to provide a temporary extension of the 18-month rolling deadline within which	

ADMINISTRATIVE RULES

Fiscal Estimate & Economic Impact Analysis

all sections of the Uniform CPA Examination must be passed.

17. Compare With Approaches Being Used by Federal Government
None

18. Compare With Approaches Being Used by Neighboring States (Illinois, Iowa, Michigan and Minnesota)

Illinois: Rules of the Illinois Board of Examiners adopt and make use of the Uniform CPA Examination and scoring system of the American Institute of Certified Public Accountants, including the 18-month rolling deadline for completing all 4 sections of the exam [23 Ill. Adm. Code 1400.150].

The Board has extended any Uniform CPA Examination score with an expiration date of December 31, 2020 to June 29, 2021 to June 30, 2021. The authority for the Board to grant variances to examination requirements is provided in rule [23 Ill. Adm. Code 1400.210].

Iowa: Rules of the Iowa Accountancy Examining Board provide that a candidate must pass all four subjects of the Uniform CPA Examination within a rolling 18-month period that begins on the date that the first subject is passed. If all four subjects are not passed within the 18-month period, credit for any subject taken outside the 18-month period shall expire. [193A IAC 3.6 (1) a.].

At a special meeting held on Friday, March 27, 2020, The Iowa Accountancy Examining Board voted to approve a provision extending exam expiration dates until December 31, 2020 for all individuals identified as at risk of losing an exam credit due to the limited availability at the testing centers. The authority for the Board to grant extensions is provided in rule [193A IAC 3.7 (2)].

Michigan: Rules of the Michigan Department of Licensing and Regulatory Affairs provide that applicants must pass all sections of the Uniform CPA Examination within the exam windows that fall within a rolling 18-month period beginning on the date that the first section is passed. If all sections are not passed within the exam windows that fall within the rolling 18-month period, then credit for any section passed outside the 18-month period shall expire and must be retaken. [Mich Admin Code, R 338.5110a (b)].

Utilizing its authority to extend an exam window [Mich Admin Code, R 338.5110a (c)], the Department has provided for an automatic extension of the 18-month rolling window to June 30, 2021 for those candidates with window expirations between December 31, 2020 and June 29, 2021.

Minnesota: Rules of the Minnesota Board of Accountancy provide that credit for any section of the Uniform CPA Examination passed is valid for 18 months from the actual date the applicant took that section, and an applicant must pass all four sections of the examination within a rolling 18-month period [Minnesota Rules, part 1105.2000 2.].

The Board passed a motion at its December 10, 2020 meeting providing that exam candidates who have or will have credits expiring between December 31, 2020, and September 29, 2021 will have the credits extended until September 30, 2021. The Board's action was taken in accordance with hardship provisions in rule [Minnesota Rules, part 1105.2000 5.].

19. Contact Name
Kevyn Radcliffe

20. Contact Phone Number
608-266-0797

This document can be made available in alternate formats to individuals with disabilities upon request.

ADMINISTRATIVE RULES
Fiscal Estimate & Economic Impact Analysis

ATTACHMENT A

1. Summary of Rule's Economic and Fiscal Impact on Small Businesses (Separately for each Small Business Sector, Include Implementation and Compliance Costs Expected to be Incurred)

2. Summary of the data sources used to measure the Rule's impact on Small Businesses

3. Did the agency consider the following methods to reduce the impact of the Rule on Small Businesses?

- Less Stringent Compliance or Reporting Requirements
- Less Stringent Schedules or Deadlines for Compliance or Reporting
- Consolidation or Simplification of Reporting Requirements
- Establishment of performance standards in lieu of Design or Operational Standards
- Exemption of Small Businesses from some or all requirements
- Other, describe:

4. Describe the methods incorporated into the Rule that will reduce its impact on Small Businesses

5. Describe the Rule's Enforcement Provisions

6. Did the Agency prepare a Cost Benefit Analysis (if Yes, attach to form)

- Yes No
-

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

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Kevyn Radcliffe, Administrative Rules Coordinator		2) Date when request submitted: May 24, 2021 <small>Items will be considered late if submitted after 12:00 p.m. on the deadline date which is 8 business days before the meeting</small>	
3) Name of Board, Committee, Council, Sections: Accounting Examining Board			
4) Meeting Date: June 9, 2021	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? Administrative Rules Matters – Discussion and Consideration 1. Adoption Orders a. Accy 2 – requirements for certification (CR 20-041) b. Accy 2 – CPA examination completion deadline (CR 21-013) c. Accy 3 - reciprocal credentials for service members, former service members, and their spouses (CR 20-042) 2. Pending and Possible Rule Matters	
7) Place Item in: <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session	8) Is an appearance before the Board being scheduled? <i>(If yes, please complete Appearance Request for Non-DSPS Staff)</i> <input type="checkbox"/> Yes <input type="checkbox"/> No	9) Name of Case Advisor(s), if required:	
10) Describe the issue and action that should be addressed: Accounting Examining Board to adopt final rules			
11) Authorization <hr/> Kevyn Radcliffe May 24, 2021 <hr/> Signature of person making this request Date <hr/> Supervisor (if required) Date <hr/> 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.			

STATE OF WISCONSIN
ACCOUNTING EXAMINING BOARD

IN THE MATTER OF RULEMAKING : ORDER OF THE
PROCEEDINGS BEFORE THE : ACCOUNTING EXAMINING BOARD
ACCOUNTING EXAMINING BOARD : ADOPTING RULES
: (CLEARINGHOUSE RULE 20-041)

ORDER

An order of the Accounting Examining Board to repeal Accy 2.101 (2) (c), 2.202 (5), and 2.303 (3), relating to requirements for certification and examination.

Analysis prepared by the Department of Safety and Professional Services.

ANALYSIS

Statutes interpreted:

None.

Statutory authority:

Sections 15.08 (5) (b) and 442.04 (5) (b) 3. and 4., Stats.

Explanation of agency authority:

Section 15.08 (5) (b), Stats., provides an examining board “[s]hall promulgate rules for its own guidance and for the guidance of the trade or profession to which it pertains. . .”

Section 442.04 (5) (b) 3., Stats., provides the Board may not grant a certificate as a certified public accountant to any person other than a person who has completed at least 150 semester hours of education at an institution that include course work in accounting and business subjects, as determined by the Board, and has received a bachelor’s or higher degree.

Section 442.04 (5) (b) 4., Stats., provides a person is not eligible to take the Uniform CPA Examination unless the person has completed at least 120 semester hours of education at an institution that include course work in accounting and business subjects, as determined by the Board.

Related statute or rule:

Subchapter II of ch. Accy 2 provides the requirements for applications for certification as a Certified Public Accountant (CPA). Subchapter IV of ch. Accy 2 provides the requirements and procedures for the examinations required for licensure as a CPA.

Plain language analysis:

The rule removes obsolete educational requirements from ss. Accy 2.101, 2.202 and 2.303. Specifically, the rule removes ss. Accy 2.101 (2) (c) and 2.202 (5), which contain educational requirements pertaining to applications for a certified public accountant certificate submitted prior to October 1, 2018, and s. Accy 2.303 (3), which contains educational requirements pertaining to applications to take the Uniform CPA Examination submitted prior to October 1, 2017.

Summary of, and comparison with, existing or proposed federal regulation:

None.

Comparison with rules in adjacent states:**Illinois:**

Rules of the Illinois Board of Examiners provide the educational requirements for licensure as a CPA and for eligibility to take the Uniform CPA Examination [23 Ill. Adm. Code 1400.90].

Iowa:

Rules of the Iowa Accountancy Examining Board provide the educational requirements for certification as a CPA and for eligibility to take the Uniform CPA Examination [193A.3 IAC].

Michigan:

Rules of the Michigan Department of Licensing and Regulatory Affairs provide the educational requirements for certification as a CPA and for eligibility to take the Uniform CPA Examination [Mich Admin Code, R 338.5115 and R 338.5116].

Minnesota:

Rules of the Minnesota Board of Accountancy provide the educational requirements for certification as a CPA and for eligibility to take the Uniform CPA Examination [Minnesota Rules, parts 1105.1500 and 1105.2900].

Summary of factual data and analytical methodologies:

The rules were developed by obtaining input and feedback from the Accounting Examining Board.

Fiscal estimate and economic impact analysis:

The fiscal estimate and economic impact analysis are attached.

Analysis and supporting documents used to determine effect on small business or in preparation of economic impact analysis:

The rules were posted for a period of 14 days to solicit public comment on economic impact, including how the rules may affect businesses, local government units, and individuals. No comments were received.

Effect on small business:

These rules do not have an economic impact on small businesses, as defined in s. 227.114 (1), Stats. The Department's Regulatory Review Coordinator, Dan Hereth, may be contacted by calling (608) 267-2435.

Agency contact person:

Kevyn Radcliffe, Administrative Rules Coordinator, Department of Safety and Professional Services, Division of Policy Development, P.O. Box 8366, Madison, Wisconsin 53708-8366; telephone (608) 266-0797; email at DSPSAdminRules@wisconsin.gov.

TEXT OF RULE

SECTION 1. Accy 2.101 (2) (c) is repealed.

SECTION 2. Accy 2.202 (5) is repealed.

SECTION 3. Accy 2.303 (3) is repealed.

SECTION 4. EFFECTIVE DATE. The rules adopted in this order shall take effect on the first day of the month following publication in the Wisconsin Administrative Register, pursuant to s. 227.22 (2) (intro.), Stats.

(END OF TEXT OF RULE)

Dated _____

Chairperson
Accounting Examining Board

STATE OF WISCONSIN
ACCOUNTING EXAMINING BOARD

IN THE MATTER OF RULEMAKING	:	ORDER OF THE
PROCEEDINGS BEFORE THE	:	ACCOUNTING EXAMINING BOARD
ACCOUNTING EXAMINING BOARD	:	ADOPTING RULES
	:	(CLEARINGHOUSE RULE 21-013)

ORDER

An order of the Accounting Examining Board to create s. Accy 2.304 (5), relating to the CPA examination completion deadline.

Analysis prepared by the Department of Safety and Professional Services.

ANALYSIS

Statutes interpreted: ss. 442.04 (2) and 442.04 (5) (b) 4., Stats.

Statutory authority: ss. 15.08 (5) (b) and 442.04 (5) (b) 4., Stats.

Explanation of agency authority:

Section 15.08 (5) (b), Stats., provides an examining board “[s]hall promulgate rules for its own guidance and for the guidance of the trade or profession to which it pertains. . .”

Section 442.04 (5) (b) 4., Stats., provides the Board may not grant a certificate as a certified public accountant to any person other than a person who “... has successfully passed an examination in such subjects affecting accountancy and business as the examining board considers necessary.”

Related statute or rule:

None.

Plain language analysis:

The Accounting Examining Board is revising ch. Accy 2 to create s. Accy 2.304 (5). This will give the board discretion to extend the 18-month period of credit for Uniform CPA Examination sections passed, upon the applicant showing to the board's satisfaction, that the inability to pass all sections of the examination within the 18-month period was due to circumstances beyond the applicant's control, or for other reasons deemed acceptable by the board.

Summary of, and comparison with, existing or proposed federal regulation:

None.

Comparison with rules in adjacent states:

Illinois:

The Illinois Board of Examiners requires applicants for a CPA to complete the Uniform CPA exam's four sections within a rolling 18-month period begin upon completion of the first section. There is no provision for an extension of time due to hardship, however time spent in active duty in the United States military does not count toward the 18-month deadline. (Ill. Admin. Code § 1400.140).

Iowa:

Iowa admin code 193A—3.6 and 3.7 (542) lay out the examination requirements for certification as a public accountant in Iowa. The Uniform CPA Examination must be completed within a rolling 18-month period beginning upon completion of the first section. The Iowa Accountancy Examining Board may waive this requirement due to applicant illness, death in the family, or military service.

Michigan:

Michigan administrative code requires the Uniform CPA Exam to be completed within a rolling 18-month period beginning upon the completion of the first section. The code allows the board to extend the 18-month window in the event of an applicant's or the applicant's immediate family's illness, applicant's military service, death in the family, or other good reason as determined by the Michigan Board of Accountancy. (MI Admin. Code § R 338.5110a).

Minnesota:

Minnesota administrative code requires the Uniform CPA Examination to be completed within a rolling 18-month period beginning upon completion of the first section of the examination. The Minnesota Accountancy Board may waive this requirement upon a showing that the applicant cannot meet the deadline due to circumstances beyond the applicant's control (MN Admin. Code § 1105.2000).

Summary of factual data and analytical methodologies:

The board realizes that hardship or other factors outside of an applicant's control may prevent an applicant from completing all of the sections of the Uniform CPA Examination within the required 18-month rolling period. This rule will allow an applicant to apply for and receive an extension upon a showing to the board's satisfaction that the applicant's circumstances warrant an extension.

Analysis and supporting documents used to determine effect on small business or in preparation of economic impact analysis:

The board solicited economic impact comments from small businesses, local governmental units, and individuals for a period of 14 days. No comments were received.

Fiscal Estimate and Economic Impact Analysis:

The Fiscal Estimate and Economic Impact Analysis is attached.

Effect on Small Business:

This rule does not have an economic impact on small businesses, as defined in s. 227.114 (1), Stats. The Department’s Regulatory Review Coordinator may be contacted by email at Daniel.Hereth@wisconsin.gov, or by calling (608) 267-2435.

Agency contact person:

Kevyn Radcliffe, Administrative Rules Coordinator, Department of Safety and Professional Services, Division of Policy Development, 4822 Madison Yards Way, P.O. Box 8366, Madison, Wisconsin 53708; telephone (608) 266-0797; email at DSPSAdminRules@wisconsin.gov.

TEXT OF RULE

SECTION 1. Accy 2.304 (5) is created to read:

Accy 2.304 (5) The board may on a case-by-case basis extend the 18-month period of credit for sections of the Uniform CPA Examination passed, or the duration of the 18-month rolling period, upon the applicant showing to the board's satisfaction that the inability to pass all sections of the examination within the 18-month period was due to circumstances beyond the applicant's control, or for other reasons deemed acceptable by the board.

SECTION 2. EFFECTIVE DATE. The rules adopted in this order shall take effect on the first day of the month following publication in the Wisconsin Administrative Register, pursuant to s. 227.22 (2) (intro.), Stats.

(END OF TEXT OF RULE)

Dated _____

Agency _____
Accounting Examining Board

STATE OF WISCONSIN
ACCOUNTING EXAMINING BOARD

IN THE MATTER OF RULEMAKING : ORDER OF THE
PROCEEDINGS BEFORE THE : ACCOUNTING EXAMINING BOARD
ACCOUNTING EXAMINING BOARD : ADOPTING RULES
: (CLEARINGHOUSE RULE 20-042)

ORDER

An order of the Accounting Examining Board to amend subch. II (title) of ch. Accy 3 and 3.102 (title) and create Accy 3.103, relating to reciprocal credentials for service members, former service members, and their spouses.

Analysis prepared by the Department of Safety and Professional Services.

ANALYSIS

Statutes interpreted:

Section 440.09, Stats.

Statutory authority:

Sections 15.08 (5) (b) and 440.09 (5), Stats.

Explanation of agency authority:

Section 15.08 (5) (b), Stats., provides an examining board “shall promulgate rules for its own guidance and for the guidance of the trade or profession to which it pertains. . .”

Section 440.09 (5), Stats., states that “[t]he department or credentialing board, as appropriate, may promulgate rules necessary to implement this section.”

Related statute or rule:

Section 440.09, Stats., specifies the requirements for issuing reciprocal credentials to service members, former service members, and the spouses of service members and former service members.

Plain language analysis:

The rule creates a provision to implement s. 440.09, Stats., as created by 2019 Wisconsin Act 143. Section 440.09, Stats., specifies the requirements for issuing reciprocal credentials to service members, former service members, and the spouses of service members and former service members.

Summary of, and comparison with, existing or proposed federal regulation:

None.

Comparison with rules in adjacent states:

Illinois:

The Illinois Statutes provide for the expedited licensure of service members and their spouses (20 ILCS 5/5-715). “Service member” includes a person whose active duty service concluded within the 2 years preceding application for licensure. A license issued to a service member or the spouse of a service member may be renewed.

Iowa:

Rules of the Professional Licensing and Regulation Bureau of the Iowa Department of Commerce provide for the expedited reciprocal licensure of a veteran or a spouse of an active duty service member (193 IAC 193.14.3). A reciprocal license issued to a veteran or a spouse of an active duty service member may be renewed.

Michigan:

The Michigan Statutes provide for temporary licensure of the spouse of an active duty service member (MCL 339.213). A temporary license is valid for 6 months and may be renewed for one additional 6-month term if it is determined the licensee continues to meet the requirements for temporary licensure and needs additional time to fulfill the requirements for initial licensure.

Minnesota:

The Minnesota Statutes provide for temporary licensure of an individual who is an active duty military member, the spouse of an active duty military member, or a veteran who has left service in the 2 years preceding the date of license application (2019 Minnesota Statutes, Section 197.4552). A temporary license allows a qualified individual to perform regulated professional services for a limited length of time as determined by the applicable licensing board. During the temporary license period, the individual must complete the full application procedure as required by applicable law.

Summary of factual data and analytical methodologies:

The rules were developed by reviewing the provisions of s. 440.09, Stats., as created by 2019 Wisconsin Act 143, and obtaining input and feedback from the Accounting Examining Board.

Fiscal estimate and economic impact analysis:

The fiscal estimate and economic impact analysis are attached.

Analysis and supporting documents used to determine effect on small business or in preparation of economic impact analysis:

The rules were posted for a period of 14 days to solicit public comment on economic impact, including how the rules may affect businesses, local government units, and individuals. No comments were received.

Effect on small business:

These rules do not have an economic impact on small businesses, as defined in s. 227.114 (1), Stats. The Department’s Regulatory Review Coordinator, Dan Hereth, may be contacted by calling (608) 267-2435.

Agency contact person:

Jon Derenne, Administrative Rules Coordinator, Department of Safety and Professional Services, Division of Policy Development, P.O. Box 8366, Madison, Wisconsin 53708-8366; telephone 608-266-0955; email at DSPSAdminRules@wisconsin.gov.

Place where comments are to be submitted and deadline for submission:

Comments may be submitted to Jon Derenne, Administrative Rules Coordinator, Department of Safety and Professional Services, Division of Policy Development, 4822 Madison Yards Way, P.O. Box 8366, Madison, WI 53708-8366, or by email to DSPSAdminRules@wisconsin.gov. Comments must be received on or before the public hearing to be held at 9:00 AM on December 2, 2020 to be included in the record of rule-making proceedings.

TEXT OF RULE

SECTION 1. Subchapter II (title) of ch. Accy 3 is amended to read:

Subchapter II - Certification by Endorsement and Reciprocity

SECTION 2. Accy 3.102 (title) is amended to read:

Accy 3.102 (title) Citizenship and residency qualifications for endorsement.

SECTION 3. Accy 3.103 is created to read:

Accy 3.103 Reciprocal credentials for service members, former service members, and their spouses. A reciprocal certified public accountant certificate shall be granted to a service member, former service member, or the spouse of a service member or former service member who the board determines meets all of the requirements under s. 440.09 (2), Stats. Subject to s. 440.09 (2m), Stats., the board may request verification necessary to make a determination under this section.

SECTION 4. EFFECTIVE DATE. The rules adopted in this order shall take effect on the first day of the month following publication in the Wisconsin Administrative Register, pursuant to s. 227.22 (2) (intro.), Stats.

(END OF TEXT OF RULE)

Dated _____

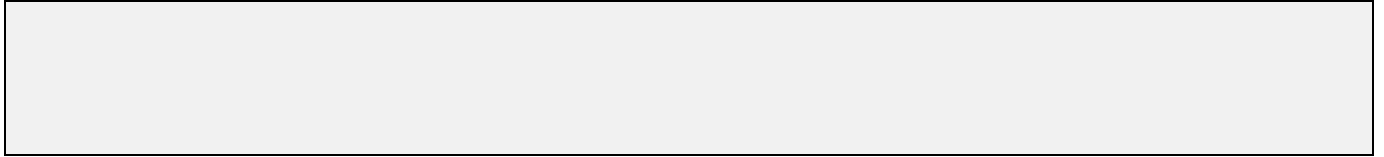
_____ Chairperson

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

AGENDA REQUEST FORM

1) Name and Title of Person Submitting the Request: James Kuehn, LPPA		2) Date When Request Submitted: 5/25/21 <small>Items will be considered late if submitted after 12:00 p.m. on the deadline date which is 8 business days before the meeting</small>	
3) Name of Board, Committee, Council, Sections: Accounting Examining Board			
4) Meeting Date: 6/9/21	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? Credentialing Matters 1. Certified Public Accountants Certified and Licensed Since Last Review Meeting 2. Firms Licensed Since Last Review Meeting	
7) Place Item in: <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session	8) Is an appearance before the Board being scheduled? <input type="checkbox"/> Yes (<u>Fill out Board Appearance Request</u>) <input checked="" type="checkbox"/> No	9) Name of Case Advisor(s), if required:	
10) Describe the issue and action that should be addressed: Informational – No Action: List of Certified Public Accountants certified and licensed, and firms licensed since last review meeting on 3/3/2021			
11) Signature of person making this request James Kuehn	Authorization	Date 05/25/2021	
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.			

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



A. Certified Public Accountants Certified and Licensed Since Last Review Meeting:

1. 28033-1; Terpsta, Matthew
2. 28034-1; Haen, Ally
3. 28035-1; Huang, Chenchen
4. 28036-1; Kreger, Lukas
5. 28037-1; Ray, Allison
6. 28038-1; Graan, Erica
7. 28039-1; Hennessy-Luther, Savannah
8. 28040-1; Babler, Adam
9. 28041-1; Binder, Andrew
10. 28042-1; Wolf, Wade
11. 28043-1; Breunig, Georgia
12. 28044-1; Anzivino, Cara
13. 28045-1; Bolog, Theresa
14. 28046-1; Barthels, Jacob
15. 28047-1; Warren, Rose
16. 28048-1; Decker, Stefanie
17. 28049-1; El Meddah, Kailey
18. 28050-1; Schmidt, Claire
19. 28051-1; Christopher, Jennifer
20. 28052-1; Reiter, Isaac
21. 28053-1; Morgan, Carla
22. 28054-1; Strackbein, Robert
23. 28055-1; McKenzie, Madalyn
24. 28056-1; Landon, James
25. 28057-1; Lamers, Benjamin
26. 28058-1; Vorlob, Jordan
27. 28059-1; Lloyd, Sabrina
28. 28060-1; Strupp, Stephanie
29. 28061-1; Hartman, Tailor
30. 28062-1; Miller, William
31. 28063-1; Conat, Shannon
32. 28064-1; Sperka, Jake
33. 28065-1; Agbejimi, Oluwatobi
34. 28066-1; Li, Zhixuan
35. 28067-1; Vehrenkamp, Joseph
36. 28068-1; Marx, Jack
37. 28069-1; Lashua, Isaac
38. 28070-1; Sweet, Jacob
39. 28071-1; Wright, Peyton
40. 28072-1; Schneider, Zachary
41. 28073-1; Szeklinski, Rachel
42. 28074-1; Olson, Mark
43. 28075-1; Hammortree, Nicole
44. 28076-1; Langworthy, Hannah
45. 28077-1; McCarville, Alexander
46. 28078-1; Schuman, Elizabeth
47. 28079-1; Mathis, Ashley
48. 28080-1; Do-McKenzie, Brittany
49. 28081-1; Stewart, Margaret
50. 28082-1; Fortcamp, Krista
51. 28083-1; Galvan, Aaron
52. 28084-1; Ten Pas, Matthew
53. 28085-1; Reifenrath, Brandt
54. 28086-1; Farmwald, Tanner
55. 28087-1; Czechan, Samantha
56. 28088-1; Veseli, Vigan
57. 28089-1; Albrecht, Rebecca
58. 28090-1; Allex. Preston
59. 28091-1; O'Brien, Kimberly
60. 28092-1; Metz, Ethan
61. 28093-1; Dugan, Courtney
62. 28094-1; Otterpohl, Elijah
63. 28095-1; Larsen, Ellie
64. 28096-1; Wang, Yafei
65. 28097-1; Newport, Kevin
66. 28098-1; Cornwell, Brock
67. 28099-1; VanHandel, Bailey
68. 28100-1; Krupa, Megan
69. 28101-1; Newburg, Nicholas
70. 28102-1; Schaefer, Erica
71. 28103-1; Schuurmans, Nicole
72. 28104-1; Tracy, Elyssa
73. 28105-1; Eicher, Aimee
74. 28106-1; Kimmel, Mark
75. 28107-1; Scaffidi, Anthony
76. 28108-1; Karman, William
77. 28109-1; Wahl, Christopher
78. 28110-1; Mulhall, Patrick
79. 28111-1*; Dugan, Quinn
80. 28112-1; Donahue, Ryan
81. 28113-1; Wiegman, Brad
82. 28114-1; Fitzpatrick, Emily
83. 28115-1; Sotelo, Efrain
84. 28116-1; Goad, Tyler
85. 28117-1; Mende, Jacob
86. 28118-1; Kendzierski, Kimberly
87. 28119-1; Kirkpatrick, Ryan
88. 28120-1; Ek, Sarah

89. 28121-1; Bolle, Alexander
90. 28122-1; La Licata, Anthony
91. 28123-1; Kohn, James
92. 28124-1; Huber, Abigail
93. 28125-1; Meyers, Cal
94. 28126-1; Stieve, Nicholas
95. 28127-1; Goeden, Justin
96. 28128-1; Bourne, Sarah
97. 28129-1; Malotky, Laura

98. 28130-1; Jeruc, Marie
99. 28131-1; Huebner, Heidi
100. 28132-1; Freres, Daniel
101. 28133-1; Cook, Austin
102. 28134-1; Fiore, Francesco
103. 28135-1; Klebenow,
Marissa

2. Firms Licensed Since Last Review Meeting

None

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

AGENDA REQUEST FORM

1) Name and Title of Person Submitting the Request: Kimberly Wood, Program Assistant Supervisor-Adv. on behalf of Division Administrator Carl Hampton		2) Date When Request Submitted: 3/30/2021 Items will be considered late if submitted after 12:00 p.m. on the deadline date which is 8 business days before the meeting	
3) Name of Board, Committee, Council, Sections: All Boards, Sections and Councils			
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? 2021-2023 Licensure Fee and Credential Schedule	
7) Place Item in: <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session	8) Is an appearance before the Board being scheduled? <input type="checkbox"/> Yes <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: Please review the attached occupational licensure fee report which outlines new licensure and renewal fees effective as of 7/1/2021.			
11) Authorization			
<i>Kimberly Wood</i>		3/30/2021	
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.			

Board Project Code	Project	Project Name	Current		21-23		Initial		Renewal		Fee Set/Limited by Statute or Rule
			Initial_Fee	Renewal_Fee	Initial Fee	Renewal Fee	Fee_Change	Fee_Change			
16500P1ACBD000	16500P1ACBD001	Accountant CPA	\$ 43.00	\$ 43.00	\$ 43.00	\$ 43.00	\$ -	\$ -			
16500P1ACBD000	16500P1ACBD003	Accounting Firm	\$ 43.00	\$ 43.00	\$ 43.00	\$ 43.00	\$ -	\$ -			
16500P1ADLD000	16500P1ADLD055	Acupuncturist	\$ 75.00	\$ 75.00	\$ 55.00	\$ 55.00	\$ (20.00)	\$ (20.00)			
16500P1AESD000	16500P1ARCD005	Architect	\$ 68.00	\$ 68.00	\$ 55.00	\$ 55.00	\$ (13.00)	\$ (13.00)			
16500P1AESD000	16500P1ARCD011	Architectural or Engineer Corp	\$ 68.00	\$ 68.00	\$ 55.00	\$ 55.00	\$ (13.00)	\$ (13.00)			
16500P1AESD000	16500P1DSND007	Designer Engineering Systems	\$ 68.00	\$ 68.00	\$ 55.00	\$ 55.00	\$ (13.00)	\$ (13.00)			
16500P1AESD000	16500P1ENGD006	Engineer Professional	\$ 68.00	\$ 68.00	\$ 55.00	\$ 55.00	\$ (13.00)	\$ (13.00)			
16500P1AESD000	16500P1ENGD500	Engineer Training	\$ 68.00	\$ -	\$ 55.00	\$ -	\$ (13.00)	\$ -			
16500P1AESD000	16500P1LSAD014	Landscape Architect	\$ 68.00	\$ 68.00	\$ 55.00	\$ 55.00	\$ (13.00)	\$ (13.00)			
16500P1AESD000	16500P1LSRD008	Land Surveyor Professional	\$ 68.00	\$ 68.00	\$ 55.00	\$ 55.00	\$ (13.00)	\$ (13.00)			
16500P1APPD000	16500P1APPD004	Appraiser Licensed	\$ 16.00	\$ 16.00	\$ 16.00	\$ 16.00	\$ -	\$ -			
16500P1APPD000	16500P1APPD009	Appraiser Residential Cert	\$ 16.00	\$ 16.00	\$ 16.00	\$ 16.00	\$ -	\$ -			
16500P1APPD000	16500P1APPD010	Appraiser General Cert	\$ 16.00	\$ 16.00	\$ 16.00	\$ 16.00	\$ -	\$ -			
16500P1APPD000	16500P1APPD900	Appraisal Management Company	\$ 4,000.00	\$ 2,000.00	\$ 4,000.00	\$ 2,000.00	\$ -	\$ -		Maximum fee Set by Wis. Stat. 458.33 (2) (b) - currently at the maximum	
16500P1ATHD000	16500P1ATHD097	Athletic Agent	\$ 38.00	\$ 38.00	\$ 38.00	\$ 38.00	\$ -	\$ -			
16500P1AUBD000	16500P1AUBD052	Auctioneer	\$ 47.00	\$ 47.00	\$ 47.00	\$ 47.00	\$ -	\$ -			
16500P1AUBD000	16500P1AUBD053	Auction Company	\$ 47.00	\$ 47.00	\$ 47.00	\$ 47.00	\$ -	\$ -			
16500P1BRBD000	16500P1BRBD180	Barber Establishment	\$ 63.00	\$ 63.00	\$ 60.00	\$ 60.00	\$ (3.00)	\$ (3.00)			
16500P1BRBD000	16500P1BRBD182	Barber	\$ 63.00	\$ 63.00	\$ 60.00	\$ 60.00	\$ (3.00)	\$ (3.00)			
16500P1BRBD000	16500P1BRBD183	Barber Instructor	\$ 63.00	\$ 63.00	\$ 60.00	\$ 60.00	\$ (3.00)	\$ (3.00)			
16500P1BRBD000	16500P1BRBD187	Barber School	\$ 63.00	\$ 63.00	\$ 60.00	\$ 60.00	\$ (3.00)	\$ (3.00)			
16500P1BRBD000	16500P1BRBD601	Barber Apprentice	\$ 10.00	\$ -	\$ 10.00	\$ -	\$ -	\$ -			
16500P1BXMA000	16500P1BXMA263	Boxing Contestant	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ -	\$ -		Fee set by Wis. Stat. Ch. 444	
16500P1BXMA000	16500P1BXMA264	Boxing Contest Professional	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	\$ -		Fee set by Wis. Stat. Ch. 444	
16500P1BXMA000	16500P1BXMA265	Second	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ -	\$ -		Fee set by Wis. Stat. Ch. 444	
16500P1BXMA000	16500P1BXMA266	Boxing Promoter Professional	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ -		Fee set by Wis. Stat. Ch. 444	
16500P1BXMA000	16500P1BXMA267	Mix Martial Arts Judge	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ -	\$ -		Fee set by Wis. Stat. Ch. 444	
16500P1BXMA000	16500P1BXMA268	Mix Martial Arts Referee	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ -	\$ -		Fee set by Wis. Stat. Ch. 444	
16500P1BXMA000	16500P1BXMA270	Matchmaker	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ -	\$ -		Fee set by Wis. Stat. Ch. 444	
16500P1BXMA000	16500P1BXMA271	Physician Ringside	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ -	\$ -		Fee set by Wis. Stat. Ch. 444	
16500P1BXMA000	16500P1BXMA272	Timekeeper	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ -	\$ -		Fee set by Wis. Stat. Ch. 444	
16500P1BXMA000	16500P1BXMA274	Boxing Judge	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ -	\$ -		Fee set by Wis. Stat. Ch. 444	
16500P1BXMA000	16500P1BXMA275	Boxing Referee	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ -	\$ -		Fee set by Wis. Stat. Ch. 444	
16500P1BXMA000	16500P1BXMA276	Mix Martial Arts Amateur Conte	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ -	\$ -		Fee set by Wis. Stat. Ch. 444	
16500P1BXMA000	16500P1BXMA277	Mix Martial Arts Contestant Pr	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ -	\$ -		Fee set by Wis. Stat. Ch. 444	
16500P1BXMA000	16500P1BXMA278	Mix Martial Arts Prof Club	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ -		Fee set by Wis. Stat. Ch. 444	

Board Project Code	Project	Project Name	21-23						Fee Set/Limited by Statute or Rule
			Current Initial_Fee	Current Renewal_Fee	21-23 Initial Fee	21-23 Renewal Fee	Initial Fee_Change	Renewal Fee_Change	
16500P1BXMA000	16500P1BXMA279	Mix Martial Arts Contest Prof	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	\$ -	Fee set by Wis. Stat. Ch. 444
16500P1BXMA000	16500P1BXMA280	Mix Martial Arts Promoter Prof	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ -	Fee set by Wis. Stat. Ch. 444
16500P1BXMA000	16500P1BXMA281	Unarmed Combat Promoter	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ -	Fee set by Wis. Stat. Ch. 444
16500P1BXMA000	16500P1BXMA282	Unarmed Combat Contest	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	\$ -	Fee set by Wis. Stat. Ch. 444
16500P1BXMA000	16500P1BXMA283	Kickboxing Contestant Amateur	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ -	\$ -	Fee set by Wis. Stat. Ch. 444
16500P1BXMA000	16500P1BXMA284	Kickboxing Contestant Prof	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ -	\$ -	Fee set by Wis. Stat. Ch. 444
16500P1BXMA000	16500P1BXMA285	Muay Thai Contestant Amateur	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ -	\$ -	Fee set by Wis. Stat. Ch. 444
16500P1BXMA000	16500P1BXMA287	Kickboxing Judge	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ -	\$ -	Fee set by Wis. Stat. Ch. 444
16500P1BXMA000	16500P1BXMA288	Muay Thai Judge	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ -	\$ -	Fee set by Wis. Stat. Ch. 444
16500P1BXMA000	16500P1BXMA289	Kickboxing Referee	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ -	\$ -	Fee set by Wis. Stat. Ch. 444
16500P1BXMA000	16500P1BXMA290	Muay Thai Referee	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ -	\$ -	Fee set by Wis. Stat. Ch. 444
16500P1CACD000	16500P1CACD098	Crematory Authority	\$ 75.00	\$ 75.00	\$ 53.00	\$ 53.00	\$ (22.00)	\$ (22.00)	
16500P1CEMD000	16500P1CEMD095	Cemetery Authority Licensed	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1CEMD000	16500P1CEMD096	Cemetery Salesperson	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1CEMD000	16500P1CEMD101	Cemetery Preneed Seller	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1CEMD000	16500P1CEMD102	Cemetery Authority Religious	\$ 75.00	\$ -	\$ 60.00	\$ -	\$ (15.00)	\$ -	
16500P1CEMD000	16500P1CEMD195	Cemetery Authority Registered	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ -	\$ -	
16500P1CHID000	16500P1CHID012	Chiropractor	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1CHID000	16500P1CHID113	Chiropractic Radiological Tech	\$ 53.00	\$ 53.00	\$ 53.00	\$ 53.00	\$ -	\$ -	
16500P1CHID000	16500P1CHID114	Chiropractic Tech	\$ 53.00	\$ 53.00	\$ 53.00	\$ 53.00	\$ -	\$ -	
16500P1COSD000	16500P1COSD069	Aesthetics Establishment	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ -	\$ -	
16500P1COSD000	16500P1COSD070	Electrology Establishment	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ -	\$ -	
16500P1COSD000	16500P1COSD071	Manicuring Establishment	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ -	\$ -	
16500P1COSD000	16500P1COSD072	Aesthetics Instructor	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ -	\$ -	
16500P1COSD000	16500P1COSD073	Electrology Instructor	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ -	\$ -	
16500P1COSD000	16500P1COSD074	Manicuring Instructor	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ -	\$ -	
16500P1COSD000	16500P1COSD080	Cosmetology Establishment	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ -	\$ -	
16500P1COSD000	16500P1COSD082	Cosmetologist	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ -	\$ -	
16500P1COSD000	16500P1COSD083	Cosmetology Instructor	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ -	\$ -	
16500P1COSD000	16500P1COSD084	Electrologist	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ -	\$ -	
16500P1COSD000	16500P1COSD085	Manicurist	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ -	\$ -	
16500P1COSD000	16500P1COSD086	Aesthetician	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ -	\$ -	
16500P1COSD000	16500P1COSD087	Cosmetology School	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ -	\$ -	
16500P1COSD000	16500P1COSD088	Electrology School	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ -	\$ -	
16500P1COSD000	16500P1COSD089	Manicuring School	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ -	\$ -	
16500P1COSD000	16500P1COSD600	Cosmetology Apprentice	\$ 10.00	\$ -	\$ 10.00	\$ -	\$ -	\$ -	
16500P1DEND000	16500P1DEND015	Dentist	\$ 74.00	\$ 74.00	\$ 60.00	\$ 60.00	\$ (14.00)	\$ (14.00)	

Board Project Code	Project	Project Name	Current		21-23		21-23		Fee Set/Limited by Statute or Rule
			Initial_Fee	Renewal_Fee	Initial Fee	Renewal Fee	Initial Fee_Change	Renewal Fee_Change	
16500P1DEND000	16500P1DEND016	Dental Hygienist	\$ 74.00	\$ 74.00	\$ 60.00	\$ 60.00	\$ (14.00)	\$ (14.00)	
16500P1DEND000	16500P1DEND115	Dentistry Mobile Progr Registr	\$ 74.00	\$ 74.00	\$ 60.00	\$ 60.00	\$ (14.00)	\$ (14.00)	
16500P1DSPS000	16500P1DSPS049	DSPS Licensed Midwife	\$ 59.00	\$ 59.00	\$ 59.00	\$ 59.00	\$ -	\$ -	
16500P1DSPS000	16500P1DSPS064	DSPS Firearms Certifier	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
16500P1DSPS000	16500P1DSPS109	DSPS WI Regis Interior Design	\$ 59.00	\$ 59.00	\$ 59.00	\$ 59.00	\$ -	\$ -	
16500P1DSPS000	16500P1DSPS118	Juvenile Martial Arts Instruct	\$ 59.00	\$ 59.00	\$ 59.00	\$ 59.00	\$ -	\$ -	
16500P1DSPS000	16500P1DSPS140	DSPS Behavior Analyst	\$ 59.00	\$ 59.00	\$ 59.00	\$ 59.00	\$ -	\$ -	
16500P1DSPS000	16500P1DSPS184	DSPS Transportation Network Co	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	Maximum fee Set by Wis. Stat. 440.415 - currently at the maximum
16500P1DSPS000	16500P1DSPS850	DSPS Temp Educ Training Permit	\$ 10.00	\$ -	\$ 10.00	\$ -	\$ -	\$ -	
16500P1DSPS000	16500P1DSPS876	DSPS Special License	\$ 59.00	\$ -	\$ 59.00	\$ -	\$ -	\$ -	
16500P1FDRD000	16500P1FDRD075	Funeral Dir Excl Embalm	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1FDRD000	16500P1FDRD076	Funeral Dir Good Standing	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1FDRD000	16500P1FDRD077	Funeral Director	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1FDRD000	16500P1FDRD078	Funeral Establishment	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1FDRD000	16500P1FDRD107	Agent Burial Agreements	\$ 75.00	\$ -	\$ 60.00	\$ -	\$ (15.00)	\$ -	
16500P1FDRD000	16500P1FDRD700	Funeral Dir Apprentice	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ -	\$ -	
16500P1GHSD000	16500P1GEOD013	Geologist Professional	\$ 56.00	\$ 56.00	\$ 56.00	\$ 56.00	\$ -	\$ -	
16500P1GHSD000	16500P1GEOD201	Geology Firm	\$ 56.00	\$ 56.00	\$ 56.00	\$ 56.00	\$ -	\$ -	
16500P1GHSD000	16500P1HYDD111	Hydrologist Professional	\$ 56.00	\$ 56.00	\$ 56.00	\$ 56.00	\$ -	\$ -	
16500P1GHSD000	16500P1HYDD202	Hydrology Firm	\$ 56.00	\$ 56.00	\$ 56.00	\$ 56.00	\$ -	\$ -	
16500P1GHSD000	16500P1SSCD112	Soil Scientist Professional	\$ 56.00	\$ 56.00	\$ 56.00	\$ 56.00	\$ -	\$ -	
16500P1GHSD000	16500P1SSCD203	Soil Scientist Firm	\$ 56.00	\$ 56.00	\$ 56.00	\$ 56.00	\$ -	\$ -	
16500P1HADD000	16500P1HADD060	Hearing Instrument Spec	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1HADD000	16500P1HADD154	Speech Language Pathologist	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1HADD000	16500P1HADD156	Audiologist	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1MADD000	16500P1MADD036	Art Therapist	\$ 68.00	\$ 68.00	\$ 51.00	\$ 51.00	\$ (17.00)	\$ (17.00)	
16500P1MADD000	16500P1MADD037	Dance Therapist	\$ 68.00	\$ 68.00	\$ 51.00	\$ 51.00	\$ (17.00)	\$ (17.00)	
16500P1MADD000	16500P1MADD038	Music Therapist	\$ 68.00	\$ 68.00	\$ 51.00	\$ 51.00	\$ (17.00)	\$ (17.00)	
16500P1MEDD000	16500P1ANS017	Anesthesiology Assist	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1MEDD000	16500P1ATBD039	Athletic Trainer	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1MEDD000	16500P1DABD029	Dietician Certified	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1MEDD000	16500P1DSPS851	DSPS Resident Educ License	\$ 10.00	\$ -	\$ 10.00	\$ -	\$ -	\$ -	
16500P1MEDD000	16500P1DSPS875	DSPS Special Permit	\$ 75.00	\$ -	\$ 60.00	\$ -	\$ (15.00)	\$ -	
16500P1MEDD000	16500P1HMOP048	Home Med Oxygen Provider	\$ 59.00	\$ 59.00	\$ 59.00	\$ 59.00	\$ -	\$ -	
16500P1MEDD000	16500P1MEDD020	Medicine Surgery MD	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1MEDD000	16500P1MEDD021	Medicine Surgery DO	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	

Board Project Code	Project	Project Name	21-23						Fee Set/Limited by Statute or Rule
			Current Initial_Fee	Current Renewal_Fee	21-23 Initial Fee	21-23 Renewal Fee	Initial Fee_Change	Renewal Fee_Change	
16500P1MEDD000	16500P1MEDD220	Administrative Physician MD	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1MEDD000	16500P1MEDD221	Administrative Physician DO	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1MEDD000	16500P1MEDD320	Medicine Surgery MD Compact	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1MEDD000	16500P1MEDD321	Medicine Surgery DO Compact	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1MEDD000	16500P1MTBD146	Massage Therapy Bodyworker	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1MEDD000	16500P1OTBD026	Occupational Therapist	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1MEDD000	16500P1OTBD027	Occupational Therapist Assist	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1MEDD000	16500P1PHAD023	Physician Assistant	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1MEDD000	16500P1PODD025	Podiatrist	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1MEDD000	16500P1PRFD018	Perfusionist	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1MEDD000	16500P1RSPD028	Respiratory Care Practitioner	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1MFTD000	16500P1CPCD125	Counselor Professional Licen	\$ 62.00	\$ 62.00	\$ 60.00	\$ 60.00	\$ (2.00)	\$ (2.00)	
16500P1MFTD000	16500P1CPCD226	Counselor Professional Trn	\$ 62.00	\$ -	\$ 60.00	\$ -	\$ (2.00)	\$ -	
16500P1MFTD000	16500P1MFTD124	Marriage Family Therapist	\$ 62.00	\$ 62.00	\$ 60.00	\$ 60.00	\$ (2.00)	\$ (2.00)	
16500P1MFTD000	16500P1MFTD228	Marriage Family Therapist Trn	\$ 62.00	\$ -	\$ 60.00	\$ -	\$ (2.00)	\$ -	
16500P1MFTD000	16500P1SOCD120	Social Worker	\$ 62.00	\$ 62.00	\$ 60.00	\$ 60.00	\$ (2.00)	\$ (2.00)	
16500P1MFTD000	16500P1SOCD121	Social Worker Adv Practice	\$ 62.00	\$ 62.00	\$ 60.00	\$ 60.00	\$ (2.00)	\$ (2.00)	
16500P1MFTD000	16500P1SOCD122	Social Worker Independent	\$ 62.00	\$ 62.00	\$ 60.00	\$ 60.00	\$ (2.00)	\$ (2.00)	
16500P1MFTD000	16500P1SOCD123	Social Worker Lic Clinical	\$ 62.00	\$ 62.00	\$ 60.00	\$ 60.00	\$ (2.00)	\$ (2.00)	
16500P1MFTD000	16500P1SOCD127	Social Worker Training	\$ 62.00	\$ -	\$ 60.00	\$ -	\$ (2.00)	\$ -	
16500P1NHAD000	16500P1NHAD065	Nursing Home Administrator	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1NURD000	16500P1NURD030	Nurse Registered	\$ 73.00	\$ 73.00	\$ 57.00	\$ 57.00	\$ (16.00)	\$ (16.00)	
16500P1NURD000	16500P1NURD031	Nurse Licensed Practical	\$ 73.00	\$ 73.00	\$ 57.00	\$ 57.00	\$ (16.00)	\$ (16.00)	
16500P1NURD000	16500P1NURD032	Nurse Midwife	\$ 73.00	\$ 73.00	\$ 57.00	\$ 57.00	\$ (16.00)	\$ (16.00)	
16500P1NURD000	16500P1NURD033	Nurse Adv Practice Prescriber	\$ 73.00	\$ 73.00	\$ 57.00	\$ 57.00	\$ (16.00)	\$ (16.00)	
16500P1OPTD000	16500P1OPTD035	Optometrist	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1PDET000	16500P1PDET062	Private Detective Agency	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ -	\$ -	
16500P1PDET000	16500P1PDET063	Private Detective	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ -	\$ -	
16500P1PHMD000	16500P1PHMD040	Pharmacist	\$ 74.00	\$ 74.00	\$ 60.00	\$ 60.00	\$ (14.00)	\$ (14.00)	
16500P1PHMD000	16500P1PHMD042	Pharmacy In State	\$ 74.00	\$ 74.00	\$ 60.00	\$ 60.00	\$ (14.00)	\$ (14.00)	
16500P1PHMD000	16500P1PHMD043	Pharmacy Out of State	\$ 74.00	\$ 74.00	\$ 60.00	\$ 60.00	\$ (14.00)	\$ (14.00)	
16500P1PHMD000	16500P1PHMD044	Drug Device Manufacturer	\$ 74.00	\$ 74.00	\$ 60.00	\$ 60.00	\$ (14.00)	\$ (14.00)	
16500P1PHMD000	16500P1PHMD045	Wholesale Distrib Presc Drugs	\$ 74.00	\$ 74.00	\$ 60.00	\$ 60.00	\$ (14.00)	\$ (14.00)	
16500P1PHTD000	16500P1PHTD019	Physical Therapist Assistant	\$ 68.00	\$ 68.00	\$ 56.00	\$ 56.00	\$ (12.00)	\$ (12.00)	
16500P1PHTD000	16500P1PHTD024	Physical Therapist	\$ 68.00	\$ 68.00	\$ 56.00	\$ 56.00	\$ (12.00)	\$ (12.00)	
16500P1PSEC000	16500P1PSEC108	Private Security Person	\$ 27.00	\$ 27.00	\$ 27.00	\$ 27.00	\$ -	\$ -	
16500P1PSYD000	16500P1PSYD057	Psychologist	\$ 66.00	\$ 66.00	\$ 60.00	\$ 60.00	\$ (6.00)	\$ (6.00)	

Board Project Code	Project	Project Name	21-23						Fee Set/Limited by Statute or Rule
			Current Initial_Fee	Current Renewal_Fee	21-23 Initial Fee	21-23 Renewal Fee	Initial Fee_Change	Renewal Fee_Change	
16500P1PSYD000	16500P1PSYD058	School Psychologist Priv Prac	\$ 66.00	\$ 66.00	\$ 60.00	\$ 60.00	\$ (6.00)	\$ (6.00)	
16500P1RADD000	16500P1RADD142	Radiographer Licensed	\$ 65.00	\$ 65.00	\$ 54.00	\$ 54.00	\$ (11.00)	\$ (11.00)	
16500P1RADD000	16500P1RADD144	Ltd Xray Machine Oper Permit	\$ 65.00	\$ 65.00	\$ 54.00	\$ 54.00	\$ (11.00)	\$ (11.00)	
16500P1REBD000	16500P1REBD090	Real Estate Broker	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1REBD000	16500P1REBD091	Real Estate Business Entity	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1REBD000	16500P1REBD093	Timeshare Salesperson	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1REBD000	16500P1REBD094	Real Estate Salesperson	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1RHID000	16500P1RHID106	Home Inspector	\$ 51.00	\$ 51.00	\$ 51.00	\$ 51.00	\$ -	\$ -	
16500P1SAAC000	16500P1SAAC130	Subst Abuse Counselor Training	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1SAAC000	16500P1SAAC131	Subst Abuse Counselor	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1SAAC000	16500P1SAAC132	Subst Abuse Counselor Clinical	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1SAAC000	16500P1SAAC133	Subst Abuse Clin Sup Training	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1SAAC000	16500P1SAAC134	Subst Abuse Intermed Clin Sup	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1SAAC000	16500P1SAAC135	Subst Abuse Indep Clin Sup	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1SAAC000	16500P1SAAC136	Subst Abuse Prev Specialist Tr	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1SAAC000	16500P1SAAC137	Subst Abuse Prevent Specialist	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1SAND000	16500P1SAND197	Sanitarians Registered	\$ 75.00	\$ 75.00	\$ 51.00	\$ 51.00	\$ (24.00)	\$ (24.00)	
16500P1SLID000	16500P1SLID150	Sign Language Interp	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1SLID000	16500P1SLID151	Sign Lanugage Interpr Restrict	\$ 75.00	\$ 75.00	\$ 60.00	\$ 60.00	\$ (15.00)	\$ (15.00)	
16500P1TANE000	16500P1TANE401	Tanning Establishments	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ -	\$ -	
16500P1TBAP000	16500P1TBAP402	Tattoo Body Art Piercing Estab	\$ 135.00	\$ 220.00	\$ 135.00	\$ 220.00	\$ -	\$ -	Set by Wis. Admin. Code SPS 221.05 - \$135 for tattoo OR body art establishment; \$220 for tattoo AND body art establishment
16500P1TBAP000	16500P1TBAP403	Tattoo Body Art Piercing Pract	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ -	\$ -	
16500P1TBAP000	16500P1TBAP404	Body Piercing	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ -	\$ -	

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

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Christine Poleski, Executive Director		2) Date when request submitted: 3/23/2021 <small>Items will be considered late if submitted after 12:00 p.m. on the deadline date which is 8 business days before the meeting</small>	
3) Name of Board, Committee, Council, Sections: Accounting Examining Board			
4) Meeting Date: 6/9/2021	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? National Association of State Boards of Accountancy (NASBA) Fee Increase	
7) Place Item in: <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session	8) Is an appearance before the Board being scheduled? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	9) Name of Case Advisor(s), if required:	
10) Describe the issue and action that should be addressed: To inform board members of the changes			
11) Authorization			
Christine Poleski		3/23/2021	
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.			



National Association of State Boards of Accountancy

150 Fourth Avenue North ♦ Suite 700 ♦ Nashville, TN 37219-2417 ♦ Tel 615/880-4200 ♦ Fax 615/880/4290 ♦ Web www.nasba.org

March 22, 2021

To Executive Directors:

You should have received a letter dated January 29, 2021 from Michael Decker, Samantha Sappington and Colleen Conrad regarding changes to candidate examination fees during 2021 and 2022. The purpose of this letter is to describe how those candidate fees will be implemented.

The new schedule of testing fees beginning January 1, 2022 will be as follows:

AICPA	\$110.00 per section
NASBA	\$ 25.00 per section
Prometric	\$ 21.21 per test hour, plus \$ 6.31 per section security fee

As a reminder, only the Prometric fees will change in 2022. The AICPA and NASBA fees will remain the same.

	AUD	FAR	REG	BEC
Hours	4	4	4	4
AICPA	\$ 110.00	\$ 110.00	\$ 110.00	\$110.00
Prometric Test Fee	84.84	84.84	84.84	84.84
Prometric Security Fee	6.31	6.31	6.31	6.31
NASBA	25.00	25.00	25.00	25.00
Totals	\$ 226.15	\$ 226.15	\$ 226.15	\$ 226.15

As has been explained in prior notification letters, because the AICPA and Prometric are paid their fees based on when a candidate tests and not when the board (or its designee) submits its Authorizations to Test (ATTs) to the National Candidate Database (NCD), a dilemma is created. NASBA has agreed to manage the financial consequences of this dilemma by allowing boards (or their designees) to pay the new fees effective with ATTs submitted on or after a specific date. In order for NASBA to do this, while minimizing its financial carrying costs, the effective date for ATTs must be moved in advance of the announced effective date of the fee changes. The above fee changes will be paid to the AICPA, NASBA and Prometric for candidates testing on or after January 1, 2022.

It would not be equitable to have only one effective date for all boards because of the differing lengths of Notices to Schedule (NTSs). Most jurisdictions have an NTS that is valid for six months.

However, eight jurisdictions have selected shorter or longer NTS validity periods. If a single effective date was set based on a six-month NTS, candidates in seven other jurisdictions would be at a disadvantage while candidates in Texas would benefit unfairly. As a result, we have adopted an implementation plan that sets due dates for ATTs based on the length of each jurisdiction's NTS life.

We have selected either the 1st (if it falls on a Saturday) or the first Saturday after the 1st of the month. We have chosen to use a Saturday as the effective date because using a weekday creates a larger cutoff and reconciliation problem for the Gateway.

The end result is the following schedule of effective dates:

Texas (90-day NTS) – October 2, 2021

California, Hawaii, Louisiana, and Utah (9-month NTS) – July 3, 2021

North Dakota, South Dakota and Virginia (12-month NTS) – June 5, 2021

All other boards (6-month NTS) – August 7, 2021

Any ATT submitted on or after the above dates will be subject to the new fees. Invoice jurisdictions may have to begin collecting these fees in advance of the above dates so that they will have collected the proper fees from the candidates whose ATTs they submit on or after the above dates. Coupon jurisdictions will not have the same issue although they will want to notify candidates that any coupons the candidates receive for ATTs submitted on or after the above dates will be at the increased fees.

If you have any questions about this plan, please let us know.

Sincerely,



Patricia Hartman

Director of Client Services