



VIRTUAL/TELECONFERENCE
ACCOUNTING EXAMINING BOARD
Virtual, 4822 Madison Yards Way, Madison
Contact: Brad Wojciechowski (608) 266-2112
September 1, 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 June 9, 2021 (4-7)

C. Reminders: Conflicts of Interest, Scheduling Concerns

D. Introductions, Announcements and Recognition

1. Introduction of Thuy Barron, Accountant Member (Nominated, Succeeds: Denor) – 7/1/2025

E. Administrative Matters – Discussion and Consideration

1. Department, Staff and Board Updates
2. Board Members – Term Expiration Dates
 - a. Denor, Gerald E. – 7/1/2017
 - b. Friedman, Michael E. – 7/1/2023
 - c. Misey, Robert – 7/1/2025
 - d. Phillips, Joan – 7/1/2023
 - e. Reinemann, John – 7/1/2025
 - f. Schlichting, David K. – 7/1/2022
 - g. Strautmann, Susan M. – 7/1/2024

F. Legislation and Policy Matters – Discussion and Consideration

G. Administrative Rule Matters – Discussion and Consideration (8)

1. Adoption Orders
 - a. CR 20-041 – Accy 2, Related to Requirements for Certification **(9-11)**
 - b. CR 21-013 – Accy 2, Related to Examination Completion Deadline
2. Extension Status – EmR 2113, Accy 2, Relating to Uniform CPA Examination Deadline
3. Scope Statement: Accy 2, Related to Individual Certification and Licensure
4. Pending or Possible Rulemaking Projects **(12)**

H. Credentialing Matters – Discussion and Consideration (13-16)

1. Certified Public Accountants Certified and Licensed Since Last Review Meeting
2. Firms Licensed Since Last Review Meeting

I. National Association of State Boards of Accountancy (NASBA) Fee Increase – Discussion and Consideration

J. Speaking Engagements, Travel, or Public Relation Requests, and Reports

1. Consideration of Attendance: 2021 NASBA Annual Meeting – October 31-November 3, 2021 – San Diego (17)

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. 18 ACC 012 – Oliver Plunkett, Oliver Plunkett SC (18-24)
- b. 21 ACC 002 – Dennis J. Wisner (25-30)

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: DECEMBER 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
JUNE 9, 2021**

PRESENT: Gerald Denor, Michael Friedman, Robert Misey (*arrived at 9:58 a.m.*), Joan Phillips, John Reinemann, David Schlichting, Susan Strautmann

STAFF: Carl Hampton, DPD Division Administrator; Jameson Whitney, Legal Counsel; Kevyn Radcliffe, Rule Coordinator; Megan Glaeser, Bureau Assistant; and other DSPS Staff

CALL TO ORDER

Michael Friedman, Chairperson, called the meeting to order at 9:01 a.m. A quorum of six (6) members was confirmed.

ADOPTION OF AGENDA

MOTION: Michael Friedman moved, seconded by Gerald Denor, to adopt the Agenda as published. Motion carried unanimously.

APPROVAL OF MINUTES OF MARCH 3, 2021

MOTION: Gerald Denor moved, seconded by Joan Phillips, to approve the Minutes of March 3, 2021 as published. Motion carried unanimously.

**PUBLIC HEARING – EMR 2113 (ACCY 2), RELATING TO THE UNIFORM CPA
EXAMINATION DEADLINE**

MOTION: Joan Phillips moved, seconded by Dave Schlichting, to accept the Public Hearing on EmR 2113 (Accy 2), relating to the Uniform CPA Examination Deadline. Motion carried unanimously.

MOTION: John Reinemann moved, seconded by Gerald Denor, to request a 60-day extension to EmR 2113 (Accy 2) relating to the Uniform CPA Examination Deadline. Motion carried unanimously.

MOTION: Joan Phillips moved, seconded by Gerald Denor, to delegate authority to the Chairperson to approve the request for extension of EmR 2113 (Accy 2) relating to the Uniform CPA Examination Deadline through December 31, 2021. Motion carried unanimously.

ADMINISTRATIVE RULE MATTERS

CR 20-041 (Accy 2), Relating to Requirements for Certification

MOTION: Gerald Denor moved, seconded by David Schlichting, to approve the Adoption Order for Clearinghouse Rule 20-041, Accy 2 relating to requirements for certification. Motion carried unanimously.

CR 21-013 (Accy 2), Relating to Examination Completion Deadline

MOTION: Gerald Denor moved, seconded by Joan Phillips, to approve the Adoption Order for Clearinghouse Rule 21-013, Accy 2, relating to examination completion deadline. Motion carried unanimously.

(Robert Misesy arrived at 9:58 a.m.)

CR 20-042 (Accy 3), Relating to Reciprocal Credentials for Service Members, Former Service Members, and Their Spouses

MOTION: Gerald Denor moved, seconded by Robert Misesy, to approve the Adoption Order for Clearinghouse Rule 20-042, Accy 3, relating to reciprocal credentials for service members, former service members, and their spouses. Motion carried unanimously.

Pending or Possible Rulemaking Projects

MOTION: Gerald Denor moved, seconded by Susan Strautmann, to request DSPS staff draft a Scope Statement revising Accy 2, relating to individual certification and licensure. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Dave Schlichting, to designate the Chairperson to advise DSPS staff on drafting and approval of Scope Statement revising Accy 2, relating to individual certification and licensure. Motion carried unanimously.

CREDENTIALING MATTERS

Certified Public Accountants Certified and Licensed Since the Last Review Meeting

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

COVID-19

MOTION: Michael Friedman moved, seconded by Gerald Denor, to express the support and encouragement of the Board for its licensees to receive a COVID-19 vaccine as soon as they are eligible to do so and the vaccine is available to them. Motion carried unanimously.

CLOSED SESSION

MOTION: John Reinemann moved, seconded by Susan Strautmann, 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 Misyey-yes; Joan Phillips-yes; John Reinemann-yes; David Schlichting-yes; and Susan Strautmann-yes. Motion carried unanimously.

The meeting convened to Closed Session at 10:40 a.m.

DIVISION OF LEGAL SERVICES AND COMPLIANCE (DLSC) MATTERS

Proposed Stipulations, Final Decisions and Orders

MOTION: Robert Misyey moved, seconded by Gerald Denor, to adopt the Findings of Fact, Conclusions of Law and Order in the matter of disciplinary proceedings of the following cases:

1. 19 ACC 015 – Scott R. Krause SC
 2. 19 ACC 023 – Lawrence P. Weisbrod, Weisbrod & Associates, Inc.
- Motion carried unanimously.

Administrative Warnings

MOTION: Joan Phillips moved, seconded by Michael Friedman, to issue an Administrative Warning in the matter of the following DLSC Cases:

1. 19 ACC 015 – S.R.K.
 2. 20 ACC 006 – K.W.K.
- Motion carried unanimously.

RECONVENE TO OPEN SESSION

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

The meeting reconvened into Open Session at 10:54 a.m.

VOTE ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION

MOTION: Joan Phillips moved, seconded by Gerald Denor, 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

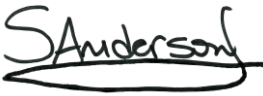
MOTION: Joan Phillips moved, seconded by Gerald Denor, to adjourn the meeting.
Motion carried unanimously.

The meeting adjourned at 10:57 a.m.

DRAFT

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

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Sofia Anderson, Administrative Rules Coordinator		2) Date when request submitted: 8/25/21 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: Accounting Examining Board			
4) Meeting Date: September 1, 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. CR 20-041 - Accy 2 – Related to Requirements for Certification. b. CR 21-013 - Accy2 – Related to Examination Completion Deadline. 2. Extension Status – EmR 2113, Accy 2, Related to Uniform CPA Examination Deadline. 3. Scope Statement – Accy 2, Related to Individual Certification and Licensure. 4. Pending and Possible Rulemaking Projects.	
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 checked="" type="checkbox"/> No	9) Name of Case Advisor(s), if required:	
10) Describe the issue and action that should be addressed:			
11) Authorization <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">  <hr/> Signature of person making this request </div> <div style="text-align: center;"> 8/25/2021 <hr/> Date </div> </div> <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 10px;"> <div style="width: 60%;"> <hr/> Supervisor (if required) </div> <div style="width: 35%;"> <hr/> Date </div> </div> <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 10px;"> <div style="width: 70%;"> <hr/> Executive Director signature (indicates approval to add post agenda deadline item to agenda) </div> <div style="width: 25%;"> <hr/> 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.			

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

**Accounting Examining Board
Rule Projects (updated 8/25/21)**

Clearinghouse Rule Number	Scope #	Scope Expiration	Code Chapter Affected	Relating clause	Current Stage	Next Step
EmR 2113	035-21	9/29/2023	Accy 2	Uniform CPA Examination Deadline	Emergency rule became effective on 5/6/21 and is set to expire on 10/2/21. Board requested to start first extension process on 6/9/21. First extension letter sent on...	Pending 60-day extension approval.
21-013	154-20	6/21/2023	Accy 2	CPA Examination Completion Deadline	Germane modification presented on 7/9/21. The Legislative jurisdiction is not over yet.	Waiting on response from the Legislature.
20-041	112-20	2/17/2023	Accy 2	Education required for certification and examinations.	Legislative Review jurisdiction ended 6/11/21. During June meeting, Adoption Order was signed prior to jurisdiction deadline.	Adoption Order needs to be approved and sign at September meeting.
20-042	091-20	1/6/2023	Accy 3	Reciprocal credentials for service members, former service members, and their spouses.	Rule became effective on 8/1/21.	N/A

**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: 8/17/21 <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: 9/1/21	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 6/9/2021			
11) Signature of person making this request James Kuehn	Authorization	Date 08/17/2021	
Supervisor (if required)		Date	
Executive Director signature (indicates approval to add post agenda deadline item to agenda) Date			
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**State of Wisconsin
Department of Safety & Professional Services**



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

1. 28136-1; Payne, Jodi
2. 28137-1; McEvilly, Paul
3. 28138-1; Krausert, Cameron
4. 28139-1; Marshall, Eric
5. 28140-1; Wonders, Paige
6. 28141-1; Tanis, Marissa
7. 28142-1; Pargulski, Azariah
8. 28143-1; Wang, Chao
9. 28144-1; Allen, Jameson
10. 28145-1; Larsen, Connor
11. 28146-1; Parrow, Elyssa
12. 28147-1; Gosh, Mackenzie
13. 28148-1; Otto, Bradley
14. 28149-1; Kania, Leslie
15. 28150-1; Cukrowicz, Jennifer
16. 28151-1; Chereji, Maria
17. 28152-1; Graber, Kandyce
18. 28153-1; Spelman, Matthew
19. 28154-1; Nugent, Colin
20. 28155-1; Burkhart, Katelyn
21. 28156-1; Erzberger, John
22. 28157-1; Vaccaro, JoAnne
23. 28158-1; Schmidt, Daniel
24. 28159-1; Manser, Audrey
25. 28160-1; Meier, Claire
26. 28161-1; Syverson, Haylie
27. 28162-1; Cooke, Rachel
28. 28163-1; Bogle, Amelia
29. 28164-1; Barker, Grace
30. 28165-1; Steinbruecker, Deylin
31. 28166-1; Biel, David
32. 28167-1; Morgan, Michael
33. 28168-1; Hielke, Alicia
34. 28169-1; Hollenbeck, Jacob
35. 28170-1; Warford, Kelsey
36. 28171-1; Myers, Tiffany
37. 28172-1; Esser, Margaret
38. 28173-1; Meier, Jessa
39. 28174-1; Moriarity, Nicole
40. 28175-1; Saepharn, Kao
41. 28176-1; Keller, Joseph
42. 28177-1; Wang, Ting-Yi
43. 28178-1; Krogfus, Jason
44. 28179-1; Graf, Noel
45. 28180-1; Puser, Malory
46. 28181-1; Houser, Charles
47. 28182-1; Kathe, Shari
48. 28183-1; Allen, Morgan
49. 28184-1; Benzine, Anna
50. 28185-1; Letsch, Charlotte
51. 28186-1; Manley, Benjamin
52. 28187-1; Ramminger, Hannah
53. 28188-1; Panka, Nicole
54. 28189-1; Lamermayer, Rebecca
55. 28190-1; Hanson, Alexis
56. 28191-1; Blasczyk, Max
57. 28192-1; Leitheiser, Anthony
58. 28193-1; Marson, Tyler
59. 28194-1; Bruk, Adam
60. 28195-1; Fons, Joanna
61. 28196-1; Fiestadt, Derek
62. 28197-1; Keegan, Elizabeth
63. 28198-1; Friedrichsen, Kelly
64. 28199-1; Johnson, Ian
65. 28200-1; Middleton, Mary
66. 28201-1; Kimmes, Jarod
67. 28202-1; Ciresi, Mary
68. 28203-1; Metzinger, John
69. 28204-1; Acker, Lindsay
70. 28205-1; Bader, Thomas
71. 28206-1; Frieler, Emily
72. 28207-1; Green, Spencer
73. 28208-1; Shavlik, Ryan
74. 28209-1; Sutcliffe, Jennifer
75. 28210-1; DeCoursin, Bryce
76. 28211-1; Williams, Kayla
77. 28212-1; Dockendorff, Antony
78. 28213-1; Saffold, Amara
79. 28214-1; Seidel, Taylor
80. 28215-1; Schumann, Megan
81. 28216-1; Hirsch, Andrew
82. 28217-1; Rudesill, Bryce
83. 28218-1; Gold, Tyler
84. 28219-1; Dockins, James

2. Firms Licensed Since Last Review Meeting

1603-3; Uhen CPA, LLC
1604-3; Elevate Accounting LLC
1605-3; Kate's Estates Tax Preparation
Services, S.C.
1606-3; Witzlib ATC LTD
1607-3; Schumacher Sama, LLP
1608-3; Smart Solutions CPA
1609-3; Brandner & Bauer LLP
1610-3; Mueth CPA, LLC