



**VIRTUAL/TELECONFERENCE
ACCOUNTING EXAMINING BOARD
Virtual, 4822 Madison Yards Way, Madison
Contact: Christine Poleski (608) 266-2112
December 2, 2020**

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 September 2, 2020 (4-7)**
- C. Administrative Matters – Discussion and Consideration**
 - 1. Department, Staff and Board Updates
 - 2. Board Members – Term Expiration Dates
- D. 9:00 A.M. PUBLIC HEARING: Clearinghouse Rule 20-041 (Accy 2) Relating to Requirements for Certification and Examination (8-16)**
 - 1. Review and Respond to Public Hearing Comments and Clearinghouse Report
- E. 9:00 A.M. PUBLIC HEARING: Clearinghouse Rule 20-042 (Accy 3) Relating to Reciprocal Credentials for Service Members, Former Service Members, and Their Spouses (8, 17-24)**
 - 1. Review and Respond to Public Hearing Comments and Clearinghouse Report
- F. Legislation and Policy Matters – Discussion and Consideration**
- G. Administrative Rule Matters – Discussion and Consideration (25)**
 - 1. CR 20-041 (Accy 2) Relating to Requirements for Certification and Examination
 - 2. CR 20-042 (Accy 3) Relating to Reciprocal Credentials for Service Members, Former Service Members, and Their Spouses
 - 3. Scope Statement for Accy 2 Relating to the CPA Examination Completion Deadline (26-27)
 - 4. Section 227.29, Stats. Report (28-29)
 - 5. Pending or Possible Rulemaking Projects

H. Credentialing Matters – Discussion and Consideration (30)

1. Certified Public Accountants Certified and Licensed Since Last Review Meeting **(31)**
2. Firms Licensed Since Last Review Meeting **(32)**

I. Education and Examination Matters – Discussion and Consideration

1. Continuing Education – Renewal and Waiver Process **(33)**

J. COVID-19 – Discussion and Consideration

K. 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

L. 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.).

M. Deliberation on Division of Legal Services and Compliance (DLSC) Matters

1. **Stipulations, Final Decisions and Orders**
 - a. 18 ACC 002 – Frederick J. Sitzberger, Sitzberger & Co., S.C. **(34-42)**

2. **Administrative Warnings**
 - a. 19 ACC 020 – P.G.J. **(43-44)**
3. **Case Closings**
 - a. 19 ACC 020 – G.A.S. **(45-50)**
 - b. 19 ACC 026 – T.T.R. **(51-53)**
4. **Monitoring Matters (54)**
 - a. James F. Pirc – Requesting Reinstatement of Licensure **(55-155)**

N. 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

O. Consulting with Legal Counsel

RECONVENE TO OPEN SESSION IMMEDIATELY FOLLOWING CLOSED SESSION

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

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

ADJOURNMENT

NEXT MEETING: MARCH 3, 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

**VIRTUAL/TELECONFERENCE
ACCOUNTING EXAMINING BOARD
MEETING MINUTES
SEPTEMBER 2, 2020**

PRESENT: Gerald Denor, Michael Friedman, Robert Misey, Joan Phillips, John Reinemann, David Schlichting, Susan Strautmann (*arrived 9:14 a.m.*)

STAFF: Christine Poleski, Executive Director; Yolanda McGowan, Legal Counsel; Dale Kleven, Rule Coordinator; Daniel Betekhtin, Bureau Assistant; Kimberly Wood, Program Assistant Supervisor-Advanced; and other DSPS Staff

CALL TO ORDER

Gerald Denor, Chairperson, called the meeting to order at 9:02 a.m. A quorum of six (6) members was confirmed.

ADOPTION OF AGENDA

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

APPROVAL OF MINUTES OF JUNE 17, 2020

MOTION: Gerald Denor moved, seconded by Michael Friedman, to approve the minutes of June 17, 2020 as published. Motion carried unanimously.

Susan Strautmann joined the meeting at 9:14 a.m.

ADMINISTRATIVE RULE MATTERS

Preliminary Rule Draft: Accy 3, Relating to Reciprocal Credentials for Service Members, Former Service Members, and Their Spouses

MOTION: Gerald Denor moved, seconded by Joan Phillips, to approve the preliminary rule draft of Accy 3, relating to reciprocal credentials for service members, former service members, and their spouses, for posting for economic impact comments and submission to the Clearinghouse. Motion carried unanimously.

Proposals for 2021 Report

MOTION: Gerald Denor moved, seconded by David Schlichting, to designate John Reinemann to serve as liaison to DSPS staff for drafting the 2021 Act 108 report, relating to administrative rules, and to authorize the Chairperson, or highest-ranking officer, or longest serving member of the board, in order of succession, to approve the report for submission to the Joint Committee for Review of Administrative Rules. Motion carried unanimously.

Pending or Possible Rulemaking Projects

Accy 2, Relating to Requirements for Certification and Examinations

MOTION: David Schlichting moved, seconded by Joan Phillips, to authorize the Chairperson to approve the preliminary rule draft of Accy 2, relating to requirements for certification and examinations, for posting for economic impact comments and submission to the Clearinghouse. 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.

Firms Licensed Since the Last Review Meeting

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

CLOSED SESSION

MOTION: Gerald Denor moved, seconded by David Schlichting, 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.). Gerald Denor, 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 9:45 a.m.

**DELIBERATION ON DIVISION OF LEGAL SERVICES AND COMPLIANCE (DLSC)
MATTERS**

Stipulations, Final Decisions and Orders

18 ACC 002– Frederick J. Sitzberger, Sitzberger & Co., S.C.

MOTION: Gerald Denor moved, seconded by David Schlichting, to reject the Findings of Fact, Conclusions of Law and Order in the matter of disciplinary proceedings against Frederick J. Sitzberger, Sitzberger & Co., S.C., DLSC Case Number 18 ACC 002 and send back to DLSC. Motion carried unanimously.

18 ACC 018– Corinne T. Thompson

MOTION: Gerald Denor moved, seconded by Joan Phillips, to adopt the Findings of Fact, Conclusions of Law and Order in the matter of disciplinary proceedings against Corinne T. Thompson, DLSC Case Number 18 ACC 018. Motion carried unanimously.

19 ACC 013– Brian R. Leek

MOTION: John Reinemann moved, seconded by Robert Misey, to adopt the Findings of Fact, Conclusions of Law and Order in the matter of disciplinary proceedings against Brian R. Leek, DLSC Case Number 19 ACC 013. Motion carried unanimously.

RECONVENE TO OPEN SESSION

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

The meeting reconvened into Open Session at 10:37 a.m.

VOTE ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION

MOTION: Robert Misey moved, seconded by David Schlichting, 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.)

**OPEN SESSION ITEMS NOTICES ABOVE NOT COMPLETED IN THE INITIAL
OPEN SESSION**

Administrative Rule Matters

Pending or Possible Rulemaking Projects

MOTION: Joan Phillips moved, seconded by Robert Misey, to request DSPS staff draft a Scope Statement relating to Accy 2.304 relating to examinations, and to designate the Chairperson to advise DSPS staff. Motion carried unanimously.

ADJOURNMENT

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

The meeting adjourned at 10:47 a.m.

DRAFT

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

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Jon Derenne, Administrative Rules Coordinator		2) Date when request submitted: November 17, 2020 <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: December 2, 2020	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? 1. Public hearing on CR 20-041 for Accy 2 relating to requirements for certification and examination. -Review and consider clearinghouse report and public hearing comments. 2. Public hearing on CR 20-042 for Accy 3 relating to reciprocal credentials for service members, former service members, and their spouses. -Review and consider clearinghouse report and public hearing comments.	
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			
<i>Jon Derenne</i>		November 17, 2020	
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.			



WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

Scott Grosz
Clearinghouse Director

Anne Sappenfield
Legislative Council Director

Margit S. Kelley
Clearinghouse Assistant Director

CLEARINGHOUSE REPORT TO AGENCY

[THIS REPORT HAS BEEN PREPARED PURSUANT TO S. 227.15, STATS. THIS IS A REPORT ON A RULE AS ORIGINALLY PROPOSED BY THE AGENCY; THE REPORT MAY NOT REFLECT THE FINAL CONTENT OF THE RULE IN FINAL DRAFT FORM AS IT WILL BE SUBMITTED TO THE LEGISLATURE. THIS REPORT CONSTITUTES A REVIEW OF, BUT NOT APPROVAL OR DISAPPROVAL OF, THE SUBSTANTIVE CONTENT AND TECHNICAL ACCURACY OF THE RULE.]

CLEARINGHOUSE RULE **20-041**

AN ORDER to repeal Accy 2.101 (2) (c), 2.202 (5), and 2.303 (3), relating to requirements for certification and examination.

Submitted by **ACCOUNTING EXAMINING BOARD**

09-21-2020 RECEIVED BY LEGISLATIVE COUNCIL.

10-06-2020 REPORT SENT TO AGENCY.

SG:PC

LEGISLATIVE COUNCIL RULES CLEARINGHOUSE REPORT

This rule has been reviewed by the Rules Clearinghouse. Based on that review, comments are reported as noted below:

1. STATUTORY AUTHORITY [s. 227.15 (2) (a)]

Comment Attached YES NO

2. FORM, STYLE AND PLACEMENT IN ADMINISTRATIVE CODE [s. 227.15 (2) (c)]

Comment Attached YES NO

3. CONFLICT WITH OR DUPLICATION OF EXISTING RULES [s. 227.15 (2) (d)]

Comment Attached YES NO

4. ADEQUACY OF REFERENCES TO RELATED STATUTES, RULES AND FORMS
[s. 227.15 (2) (e)]

Comment Attached YES NO

5. CLARITY, GRAMMAR, PUNCTUATION AND USE OF PLAIN LANGUAGE [s. 227.15 (2) (f)]

Comment Attached YES NO

6. POTENTIAL CONFLICTS WITH, AND COMPARABILITY TO, RELATED FEDERAL
REGULATIONS [s. 227.15 (2) (g)]

Comment Attached YES NO

7. COMPLIANCE WITH PERMIT ACTION DEADLINE REQUIREMENTS [s. 227.15 (2) (h)]

Comment Attached YES NO

STATE OF WISCONSIN
ACCOUNTING EXAMINING BOARD

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

PROPOSED 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 proposed rule removes obsolete educational requirements from ss. Accy 2.202 and 2.303. Specifically, the proposed 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 proposed 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 proposed rules were posted for a period of 14 days to solicit public comment on economic impact, including how the proposed 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:

Dale Kleven, Administrative Rules Coordinator, Department of Safety and Professional Services, Division of Policy Development, P.O. Box 8366, Madison, Wisconsin 53708-8366; telephone 608-261-4472; email at DSPSAdminRules@wisconsin.gov.

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

Comments may be submitted to Dale Kleven, 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. 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)

ADMINISTRATIVE RULES Fiscal Estimate & Economic Impact Analysis

<p>1. Type of Estimate and Analysis <input checked="" type="checkbox"/> Original <input type="checkbox"/> Updated <input type="checkbox"/> Corrected</p>	<p>2. Date September 18, 2020</p>
<p>3. Administrative Rule Chapter, Title and Number (and Clearinghouse Number if applicable) Accy 2</p>	
<p>4. Subject Requirements for certification and examination</p>	
<p>5. Fund Sources Affected <input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEG-S</p>	<p>6. Chapter 20, Stats. Appropriations Affected</p>
<p>7. Fiscal Effect of Implementing the Rule <input checked="" type="checkbox"/> No Fiscal Effect <input type="checkbox"/> Increase Existing Revenues <input type="checkbox"/> Increase Costs <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Indeterminate <input type="checkbox"/> Decrease Existing Revenues <input type="checkbox"/> Could Absorb Within Agency's Budget</p>	
<p>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)</p>	
<p>9. Estimate of Implementation and Compliance to Businesses, Local Governmental Units and Individuals, per s. 227.137(3)(b)(1). \$0</p>	
<p>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</p>	
<p>11. Policy Problem Addressed by the Rule The proposed rule removes obsolete educational requirements from ss. Accy 2.202 and 2.303. Specifically, the proposed 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.</p>	
<p>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. The rule draft was posted on the department's website for 14 days to solicit comments from businesses, business sectors, associations representing business, local governmental units, and individuals who may be affected by the proposed rule. No comments were received.</p>	
<p>13. Identify the Local Governmental Units that Participated in the Development of this EIA. None.</p>	
<p>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) No impact.</p>	
<p>15. Benefits of Implementing the Rule and Alternative(s) to Implementing the Rule The benefit to implementing the rule is removing obsolete educational requirements. If the rule is not implemented, it will continue to reflect obsolete educational requirements.</p>	
<p>16. Long Range Implications of Implementing the Rule The long range implication of implementing the rule is reflecting only current educational requirements for certification as a CPA and for taking the Uniform CPA Examination.</p>	
<p>17. Compare With Approaches Being Used by Federal Government</p>	

ADMINISTRATIVE RULES Fiscal Estimate & Economic Impact Analysis

None

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

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].

19. Contact Name

Dale Kleven

20. Contact Phone Number

(608) 261-4472

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
-



WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

Scott Grosz
Clearinghouse Director

Anne Sappenfield
Legislative Council Director

Margit S. Kelley
Clearinghouse Assistant Director

CLEARINGHOUSE REPORT TO AGENCY

[THIS REPORT HAS BEEN PREPARED PURSUANT TO S. 227.15, STATS. THIS IS A REPORT ON A RULE AS ORIGINALLY PROPOSED BY THE AGENCY; THE REPORT MAY NOT REFLECT THE FINAL CONTENT OF THE RULE IN FINAL DRAFT FORM AS IT WILL BE SUBMITTED TO THE LEGISLATURE. THIS REPORT CONSTITUTES A REVIEW OF, BUT NOT APPROVAL OR DISAPPROVAL OF, THE SUBSTANTIVE CONTENT AND TECHNICAL ACCURACY OF THE RULE.]

CLEARINGHOUSE RULE **20-042**

AN ORDER to amend subch. II (title) of ch. Accy 3 and 3.102 (title); and to create Accy 3.103, relating to reciprocal credentials for service members, former service members, and their spouses.

Submitted by **ACCOUNTING EXAMINING BOARD**

09-21-2020 RECEIVED BY LEGISLATIVE COUNCIL.

10-01-2020 REPORT SENT TO AGENCY.

MSK:DWS

LEGISLATIVE COUNCIL RULES CLEARINGHOUSE REPORT

This rule has been reviewed by the Rules Clearinghouse. Based on that review, comments are reported as noted below:

1. STATUTORY AUTHORITY [s. 227.15 (2) (a)]

Comment Attached YES NO

2. FORM, STYLE AND PLACEMENT IN ADMINISTRATIVE CODE [s. 227.15 (2) (c)]

Comment Attached YES NO

3. CONFLICT WITH OR DUPLICATION OF EXISTING RULES [s. 227.15 (2) (d)]

Comment Attached YES NO

4. ADEQUACY OF REFERENCES TO RELATED STATUTES, RULES AND FORMS
[s. 227.15 (2) (e)]

Comment Attached YES NO

5. CLARITY, GRAMMAR, PUNCTUATION AND USE OF PLAIN LANGUAGE [s. 227.15 (2) (f)]

Comment Attached YES NO

6. POTENTIAL CONFLICTS WITH, AND COMPARABILITY TO, RELATED FEDERAL
REGULATIONS [s. 227.15 (2) (g)]

Comment Attached YES NO

7. COMPLIANCE WITH PERMIT ACTION DEADLINE REQUIREMENTS [s. 227.15 (2) (h)]

Comment Attached YES NO

STATE OF WISCONSIN
ACCOUNTING EXAMINING BOARD

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

PROPOSED 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 proposed 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 proposed 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 proposed rules were posted for a period of 14 days to solicit public comment on economic impact, including how the proposed 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:

Dale Kleven, Administrative Rules Coordinator, Department of Safety and Professional Services, Division of Policy Development, P.O. Box 8366, Madison, Wisconsin 53708-8366; telephone 608-261-4472; email at DSPSAdminRules@wisconsin.gov.

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

Comments may be submitted to Dale Kleven, 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)

ADMINISTRATIVE RULES Fiscal Estimate & Economic Impact Analysis

<p>1. Type of Estimate and Analysis <input checked="" type="checkbox"/> Original <input type="checkbox"/> Updated <input type="checkbox"/> Corrected</p>	<p>2. Date September 18, 2020</p>
<p>3. Administrative Rule Chapter, Title and Number (and Clearinghouse Number if applicable) Accy 3</p>	
<p>4. Subject Reciprocal credentials for service members, former service members, and their spouses</p>	
<p>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</p>	<p>6. Chapter 20, Stats. Appropriations Affected 20.165(1)(g)</p>
<p>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</p>	
<p>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)</p>	
<p>9. Estimate of Implementation and Compliance to Businesses, Local Governmental Units and Individuals, per s. 227.137(3)(b)(1). \$0</p>	
<p>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</p>	
<p>11. Policy Problem Addressed by the Rule The proposed 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.</p>	
<p>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. The proposed rule draft was posted on the department's website for 14 days to solicit economic impact comments from businesses, business sectors, associations representing business, local governmental units, and individuals. No comments were received.</p>	
<p>13. Identify the Local Governmental Units that Participated in the Development of this EIA. None.</p>	
<p>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) One time fiscal impact of \$122.53 to DSPS. This cost can be absorbed within the agency's budget.</p>	
<p>15. Benefits of Implementing the Rule and Alternative(s) to Implementing the Rule The benefit to implementing the rule is reflecting s. 440.09, Stats., as created by 2019 Wisconsin Act 143. If the rule is not implemented, it will not reflect current requirements for issuing reciprocal credentials to service members, former service members, and the spouses of service members and former service members.</p>	
<p>16. Long Range Implications of Implementing the Rule The long range implication of implementing the rule is reflecting the requirements for issuing reciprocal credentials to service members, former service members, and the spouses of service members and former service members.</p>	
<p>17. Compare With Approaches Being Used by Federal Government None</p>	

ADMINISTRATIVE RULES

Fiscal Estimate & Economic Impact Analysis

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

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.

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19. Contact Name	20. Contact Phone Number
Dale Kleven	(608) 261-4472

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: Jon Derenne, Administrative Rules Coordinator		2) Date when request submitted: November 17, 2020 <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: December 2, 2020	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? 1. CR 20-041 for Accy 2 relating to requirements for certification and examination. 2. CR 20-042 for Accy 3 relating to reciprocal credentials for service members, former service members, and their spouses. 3. Scope statement for Accy 2 relating to the CPA examination completion deadline. 4. Section 227.29, Stats. report.	
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: 1-2. Review clearinghouse comments and consider any public hearing comments. 3. Review draft scope statement for approval to publish. 4. Review draft s. 227.29, Stats. report to the legislature.			
11) Authorization <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 60%;"> <i>Jon Derenne</i> <hr/> Signature of person making this request </div> <div style="width: 35%; text-align: right;"> November 17, 2020 <hr/> Date </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 60%;"> Supervisor (if required) </div> <div style="width: 35%; text-align: right;"> Date </div> </div> <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.			

STATEMENT OF SCOPE

Accounting Examining Board

Rule No.: Chapter Accy 2

Relating to: CPA examination completion deadline

Rule Type: Permanent

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

N/A

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

The Accounting Examining Board may revise ch. Accy 2 to give the board discretion to extend the 18-month period of credit for Uniform CPA Examination sections passed, upon 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.

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

The current rules require applicants to complete all sections of the Uniform CPA Examination within a rolling 18-month period. If all sections are not passed within that rolling 18-month period, regardless of the circumstances, credit for the sections that the applicant did pass is lost, and the applicant must retake and pass all sections of the exam.

The board realizes that circumstances outside of the applicant's control may arise that prevent an applicant from completing all sections of the exam within the 18-month rolling period, and is interested in possibly revising its rules to allow the board discretion to extend the 18-month period where it deems appropriate.

The alternative to this rule revision would be to continue to not grant exceptions to the 18-month credit expiration deadline. This may result in applicants being required to retake sections of the exam that they have already passed and unnecessarily delay their ability to participate in our state's workforce.

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

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."

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

State employees will spend approximately 40 hours developing the proposed rule.

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

Candidates for Wisconsin certification as a CPA.

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

None.

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

The proposed rule will have minimal to no economic impact on small businesses and the state's economy as a whole.

Contact Person: Dale Kleven, (608) 261-4472, Dale2.Kleven@wisconsin.gov

Approved for publication:

Approved for implementation:

Authorized Signature

Authorized Signature

Date Approved

Date Approved

Gerald E. Denor
Chairperson

ACCOUNTING EXAMINING BOARD

4822 Madison Yards Way
PO Box 8366
Madison WI 53708-8366

Michael E. Friedman
Vice Chairperson



Email: dsp@wisconsin.gov
Voice: 608-266-2112
FAX: 608-267-3816

David K. Schlichting
Secretary

March ??, 2021

Senator Stephen Nass, Senate Co-Chairperson
Joint Committee for Review of Administrative Rules
Room 10 South, State Capitol
Madison, WI 53702

Representative Joan Ballweg, Assembly Co-Chairperson
Joint Committee for Review of Administrative Rules
Room 210 North, State Capitol
Madison, WI 53702

RE: Report Submitted in Compliance with s. 227.29 (1), Stats.

Dear Senator Nass and Representative Ballweg:

This report has been prepared and submitted in compliance with s. 227.29 (1), Stats.

I. Unauthorized rules, as defined in s. 227.26 (4) (a):

After careful review of the Board's administrative rules, the Board has determined that no promulgated rules are unauthorized.

II. Rules for which the authority to promulgate has been restricted:

After careful review of the Board's administrative rules, the Board has determined that no promulgated rules have restricted authority.

III. Rules that are obsolete or that have been rendered unnecessary:

Rule	Description of why the rule is obsolete or has been rendered unnecessary.	Action taken to address or reason for not taking an action
Accy 2.202 (5) Accy 2.303 (3)	These sections contain provisions relating to applications filed prior to October 1, 2018, and October 1, 2017, respectively.	A final draft rule (CR 20-041) has been submitted to the Legislature for approval.

IV. Rules that are duplicative of, superseded by, or in conflict with another rule, a state statute, a federal statute or regulation, or a ruling of a court of competent jurisdiction:

After careful review of the Board's administrative rules, the Board has determined that no promulgated rules are duplicative of, superseded by, or in conflict with another rule, a state statute, a federal statute or regulation, or a ruling of a court of competent jurisdiction.

V. Rules that are economically burdensome:

After careful review of the Board's administrative rules, the Board has determined that no promulgated rules are economically burdensome.

Thank you.

Sincerely,

Gerald Denor
Chairperson
Accounting Examining Board

DRAFT

**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: 11/18/20 <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: 12/2/20	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 9/2/2020			
11) Signature of person making this request James Kuehn	Authorization	Date 11/18/2020	
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.			

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

1. 27807-1; Spicer, Thomas
2. 27808-1; Radaj, Paige
3. 27809-1; Zelenak, John
4. 27810-1; Siladi, Kirsten
5. 27811-1; DePouw, Sara
6. 27812-1; Paule, Brendan
7. 27813-1; Martin, Kyle
8. 27814-1; Brinckman, Brianna
9. 27815-1; O’Neill, Colleen
10. 27816-1; Matsuda, Takuro
11. 27817-1; Bolton, Alex
12. 27818-1; Schmidt, Ryan
13. 27819-1; LaPlant, Megan
14. 27820-1; Kaftan, Emily
15. 27821-1; Bechthold, Jack-
David
16. 27822-1; Trautsch, Zachary
17. 27823-1; Ladeinde,
Oluwatomisin
18. 27824-1; Walsh, Tyler
19. 27825-1; Dittmer, Jordan
20. 27826-1; Leisen, Courtney
21. 27827-1; Marchiori, Daniela
22. 27828-1; White, Kyle
23. 27829-1; Ross, Tyler
24. 27830-1; Tanck, Andrew
25. 27831-1; Hewitt, Donald
26. 27832-1; Wacek, Luke
27. 27833-1; Toman, Jacob
28. 27834-1; Panella, Samantha
29. 27835-1; Juhlke, Brad
30. 27836-1; Conduah, Jonathan
31. 27837-1; Novotny, Joseph
32. 27838-1; Fleming, Brendan
33. 27839-1; Brey, Kristi
34. 27840-1; Cornell, Kent
35. 27841-1; King, Abigail
36. 27842-1; Wagner, Michael
37. 27843-1; Boucher, Josiah
38. 27844-1; Schwei, Heather
39. 27845-1; Wingate, Richard
40. 27846-1; Scheller, Alex
41. 27847-1; Miller, Cal
42. 27848-1; Egbert, Derek
43. 27849-1; Krombholz,
Melissa
44. 27850-1; Webster, Evan
45. 27851-1; DeBoer, Makaela
46. 27852-1; Kuether, Emily
47. 27853-1; Norton, Shaun
48. 27854-1; Linehan, Amanda
49. 27855-1; Simanek, Aaron
50. 27856-1; Hansen, David
51. 27857-1; Gieschen, Lauren
52. 27858-1; Wilhelmi, Nathan
53. 27859-1; Enevold, Jared
54. 27860-1; Strandberg, Jarod
55. 27861-1; Nettesheim, Jordan
56. 27862-1; Kopczynski, Seth
57. 27863-1; Krysinski, Erin
58. 27864-1; Frank, Kayla
59. 27865-1; Karl, Anthony
60. 27866-1; Bonin, Justin
61. 27867-1; Fiorentino, Amanda
62. 27868-1; Brand, John
63. 27869-1; Proehl, Erika
64. 27870-1; Crane, Nina
65. 27871-1; Nguyen, Chuck
66. 27872-1; Richter, Andrew
67. 27873-1; Chari, Lekha
68. 27874-1; Doerfert, Stephanie
69. 27875-1; Baldwin, Michael
70. 27876-1; Schmitt, Joshua
71. 27877-1; Gramins, Kaitlin
72. 27878-1; Bermke, Bradley
73. 27879-1; Antonneau, Noah
74. 27880-1; Weyers, Erin
75. 27881-1; Yang, Qiaochen
76. 27882-1; Zimborski, Cal
77. 27883-1; Cizek, Tyler
78. 27884-1; Czarniecki, Kathryn
79. 27885-1; Richardson, Martin
80. 27886-1; Davies, Matthew
81. 27887-1; Cook, Adam
82. 27888-1; Horlamus, Colin
83. 27889-1; LeClaire, Philip
84. 27890-1; Nelson, Casey
85. 27891-1; Wolf, Nicole
86. 27892-1; Morgan, Emily
87. 27893-1; Peterson, Melissa
88. 27894-1; Bott, Brian
89. 27895-1; Stevens, Joseph
90. 27896-1; Russell, Kevin
91. 27897-1; Gaynor, Alison
92. 27898-1; Behling, Christine

**Denotes applicants who were certified and licensed pursuant to Board delegated conviction review authority. (Motion on 2/8/2018).*

2. Firms Licensed Since Last Review Meeting

1. 1586-3; Alberts CPA and Associates LLC
2. 1587-3; Victoria Haas CPA, LLC
3. 1588-3; Saturday Morning CFO, LLC
4. 1589-3; Bieszk CPAs
5. 1590-3; PGrantJ Tax & Accounting, CPA, LLC
6. 1591-3; Webster, Duke & Co PA
7. 1592-3; Henningfield and Associates LLC
8. 1593-3; DeLoach Wingate & Co PC
9. 1594-3; Bruflat Consulting, LLC
10. 1595-3; Vrakas Advisors LLC
11. 1596-3; Podraza CPA LLC

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

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Pete Schramm, Continuing Education Specialist		2) Date when request submitted: 11/19/2020 <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: 12/2/2020	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? Continuing Education – Renewal and Waiver Process	
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: Explanation of the renewal and waiver processes as they pertain to continuing education; questions and discussion			
11) Authorization			
Pete Schramm		11/19/2020	
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.			