



**VIRTUAL/TELECONFERENCE
ACCOUNTING EXAMINING BOARD
4822 Madison Yards Way, Madison
Contact: Brad Wojciechowski (608) 266-2112
June 7, 2023**

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 (1-4)

B. Approval of Minutes of March 8, 2023 (5-13)

C. Reminders: Conflicts of Interest, Scheduling Concerns

D. Introductions, Announcements and Recognition

E. Administrative Matters – Discussion and Consideration

- 1) Department, Staff and Board Updates
- 2) Board Members – Term Expiration Dates
 - a. Barron, Thuy T. – 7/1/2025
 - 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 (14)

- 1) 2023 Senate Bill 190, relating to publication of credential metrics
- 2) 2023 Senate Bill 192, relating to renewals of certain credentials
- 3) 2023 Senate Bill 193, relating to renewal dates and continuing education requirements for certain credentials issued by DSPS
- 4) 2023 Senate Bill 194, relating to the practice of certain professions by credential holders from other states

G. Administrative Rule Matters – Discussion and Consideration (15)

- 1) Discussion: Accy 2, relating to extension of CPA credits (16-18)
- 2) Pending or Possible Rulemaking Projects

- H. National Association of State Boards of Accountancy (NASBA) Matters – Discussion and Consideration (19)**
 - 1) NASBA Diversity Committee – Understanding Diversity, Equity, and Inclusion Virtual Training (20)
 - 2) NASBA 2022-23 Diversity Committee Update – Thuy Barron
 - 3) Pipeline Efforts and Legislative Update Call on March 21, 2023 (21)
- I. Quarterly Board Chair Connection Meeting – Discussion and Consideration**
- J. Wisconsin Institute of Certified Public Accountants (WICPA) Educators Committee – Discussion and Consideration**
- K. Education and Examination Matters – Discussion and Consideration**
 - 1) NASBA Announcement on CPA Exam Model Rule Amendment (22)
 - 2) Accounting CPA Review Courses (23)
- L. Accounting Internship Survey – Discussion and Consideration (24)**
- M. Education Qualifications for Certified Public Accountant Certification – Discussion and Consideration (25)**
- N. Speaking Engagements, Travel, or Public Relation Requests, and Reports – Discussion and Consideration**
 - 1) Travel Report: NASBA Eastern Regional Meeting, May 31 – June 2, 2023 in Savannah, Georgia – Michael Friedman, Thuy Barron, Susan Strautmann
 - 2) Consideration of Attendance: NASBA Annual Meeting, October 29 – November 1st in New York, NY
- O. 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) Public Health Emergencies
 - 13) Board Liaison Training and Appointment of Mentors
 - 14) Informational Items
 - 15) Division of Legal Services and Compliance (DLSC) Matters
 - 16) Presentations of Petitions for Summary Suspension
 - 17) Petitions for Designation of Hearing Examiner
 - 18) Presentation of Stipulations, Final Decisions and Orders
 - 19) Presentation of Proposed Final Decisions and Orders
 - 20) Presentation of Interim Orders
 - 21) Petitions for Re-Hearing
 - 22) Petitions for Assessments
 - 23) Petitions to Vacate Orders

- 24) Requests for Disciplinary Proceeding Presentations
- 25) Motions
- 26) Petitions
- 27) Appearances from Requests Received or Renewed
- 28) Speaking Engagements, Travel, or Public Relation Requests, and Reports

P. 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.).

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

R. 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

S. Consulting with Legal Counsel

RECONVENE TO OPEN SESSION IMMEDIATELY FOLLOWING CLOSED SESSION

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

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

ADJOURNMENT

NEXT MEETING: AUGUST 30, 2023

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 virtually unless otherwise indicated. In-person meetings are typically conducted at 4822 Madison Yards Way, Madison, Wisconsin, unless an alternative location is listed on the meeting notice. In order to confirm a meeting or to request a complete copy of the board's agenda, please visit the Department website at <https://dps.wi.gov>. 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 interpreters for the hard of hearing, or other accommodations, are considered upon request by contacting the Affirmative Action Officer or reach the Meeting Staff by calling 608-267-7213.

**HYBRID (IN-PERSON/VIRTUAL)
ACCOUNTING EXAMINING BOARD
MEETING MINUTES
MARCH 8, 2023**

PRESENT: Thuy Barron, Michael Friedman, Robert Misey, Joan Phillips, John Reinemann, David Schlichting (*via Zoom*) (*excused at 12:45 p.m.*), Susan Strautmann

STAFF: Brad Wojciechowski, Executive Director; Whitney DeVoe, Legal Counsel; Sofia Anderson, Administrative Rule Coordinator; Dialah Azam, Bureau Assistant; and other DSPS Staff

CALL TO ORDER

Michael Friedman, Chairperson, called the meeting to order at 9:05 a.m. A quorum of seven (7) members was confirmed.

ADOPTION OF AGENDA

Amendments to the Agenda

- OPEN SESSION: Item G change Dan Dustin to Colleen Conrad

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

APPROVAL OF MINUTES OF NOVEMBER 30, 2022

MOTION: Joan Phillips moved, seconded by Susan Strautmann, to approve the Minutes of November 30, 2022 as published. Motion carried unanimously.

ADMINISTRATIVE MATTERS

Election of Officers, Appointments of Liaisons and Alternates, Delegation of Authorities

Slate of Officers

NOMINATION: Joan Phillips nominated the 2022 slate of officers to continue in 2023.

Brad Wojciechowski, Executive Director, called for nominations three (3) times.

The Slate of Officers were elected by unanimous 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 <i>Alternate: Robert Misey</i>
Monitoring Liaison(s)	Thuy Barron <i>Alternate: David Schlichting</i>
Professional Assistance Procedure (PAP) Liaison(s)	Michael Friedman <i>Alternate: David Schlichting</i>
Education and Examination Liaison	Susan Strautmann, Joan Phillips <i>Alternate: Robert Misey</i>
Legislative Liaison(s)	Michael Friedman, John Reinemann, <i>Alternate: Robert Misey</i>
Travel Authorization Liaison(s)	Michael Friedman
Communications Liaison(s)	Thuy Barron, Susan Strautmann
Screening Panel Team 1	Thuy Barron, Michael Friedman, Susan Strautmann
Screening Panel Team 2	Joan Phillips, John Reinemann, David Schlichting

Delegation of Authorities

Document Signature Delegations

MOTION: Robert Misey 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: Thuy Barron moved, seconded by Joan Phillips, 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 Susan Strautmann, 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 Loss of Quorum

MOTION: Michael Friedman moved, seconded by Robert Misesy, 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.

Delegation to Chief Legal Counsel for Stipulated Resolutions

MOTION: Joan Phillips moved, seconded by John Reinemann, to delegate to DSPS Chief Legal Counsel the authority to act on behalf of the Board concerning stipulated resolutions providing for a surrender, suspension, or revocation of a credential, where the underlying merits involve serious and dangerous behavior, and where the signed stipulation is received between Board meetings. The Board further requests that CLC only act on such matters when the best interests of the Board, Department and the Public are best served by acting upon the stipulated resolution at the time the signed stipulation is received versus waiting for the next Board meeting. Motion carried unanimously.

Monitoring Delegations

Delegation of Authorities for Monitoring

MOTION: Michael Friedman moved, seconded by John Reinemann, to adopt the "Roles and Authorities Delegated for Monitoring" document as presented in the March 8, 2023 agenda materials on pages 19-21. Motion carried unanimously.

Delegation of Authorities for Legal Counsel to Sign Monitoring Orders

MOTION: Joan Phillips moved, seconded by Susan Strautmann, to delegate to 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: Thuy Barron 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: Joan Phillips moved, seconded by John Reinemann, 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: Joan Phillips moved, seconded by Susan Strautmann, 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: Thuy Barron 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 Discipline History Has Been Previously Reviewed

MOTION: Thuy Barron moved, seconded by Joan Phillips, to delegate authority to Department staff to approve applications where Applicant's prior discipline has been approved for a previous accounting credential and there is no new discipline. Motion carried unanimously.

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

MOTION: Michael Friedman 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.

Delegated Authority for Application Denial Reviews

MOTION: Thuy Barron moved, seconded by Joan Phillips, 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.

Delegation of Authority for Military Reciprocity Reviews

MOTION: Thuy Barron moved, seconded by Joan Phillips, to delegate authority to the Department Attorneys to review and approve military reciprocity applications in which the individual meets the requirements of Wis. Stat. § 440.09. Motion carried unanimously.

Voluntary Surrenders

MOTION: John Reinemann moved, seconded by Michael Friedman, 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.

MOTION: Joan Phillips moved, seconded by Thuy Barron, to delegate authority to the Department to accept the voluntary surrender of a credential when there is no pending complaint or disciplinary matter with the Department pursuant to Wis. Stat. § 440.19. Motion carried unanimously.

Education and Examination Liaison(s) Delegation

MOTION: Joan Phillips moved, seconded by Susan Strautmann, to delegate authority to the Education and Examination 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: John Reinemann moved, seconded by Thuy Barron, 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: Thuy Barron moved, seconded by Joan Phillips, 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: Thuy Barron moved, seconded by Joan Phillips, to delegate authority to the Legislative Liaisons to speak on behalf of the Board regarding legislative matters. Motion carried unanimously.

Travel Authorization Liaison(s) Delegation

MOTION: John Reinemann moved, seconded by Susan Strautmann, to delegate authority to the Travel Authorization Liaison to approve any board member travel to and/or participation in events germane to the board, and to designate representatives from the Board to speak and/or act on the Board's behalf at such events. Motion carried unanimously.

Communications Liaison(s) Delegation

MOTION: Joan Phillips moved, seconded by Susan Strautmann, to delegate authority to the Communications Liaison(s) to address any matters related to outgoing Board communications to stakeholders and licensees. Motion carried unanimously.

**NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY (NASBA)
MATTERS**

Presentation – Current Issues Facing the Accounting Profession, Colleen Conrad

MOTION: Michael Friedman moved, seconded by Robert Misey, to acknowledge and thank Colleen Conrad for her appearance and presentation to the Board. Motion carried unanimously.

Virtual Presentation – Role of Regional Director, Jerry Weinstein

MOTION: Thuy Barron moved, seconded by Joan Phillips, to acknowledge and thank Jerry Weinstein for his appearance and presentation to the Board. Motion carried unanimously.

**EDUCATION QUALIFICATIONS FOR CERTIFIED PUBLIC ACCOUNTANT
CERTIFICATION**

MOTION: Joan Phillips moved, seconded by Susan Strautmann, to delegate John Reinemann to work with DSPS staff to obtain information from Wisconsin post-secondary schools regarding accounting internship programs. Motion carried unanimously.

(David Schlichting excused at 12:45 p.m.)

ADMINISTRATIVE RULE MATTERS

Review of Draft Biennial Report under S. 227.29, Wis. Stats.

MOTION: John Reinemann moved, seconded by Robert Misey, to delegate the Chairperson to serve as liaison to DSPS staff for drafting a report pursuant to Wis. Stat. s. 227.29 for submission in 2023, 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.

Scope Statement: ACCY 2, Relating to Extension of CPA Credits

MOTION: John Reinemann moved, seconded by Thuy Barron, to approve the Scope Statement revising Accy 2, relating to extension of CPA credits, for submission to the Department of Administration and Governor's Office and for publication. Additionally, the Board authorizes the Chairperson 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, the Chairperson is authorized to approve the required notice of hearing. Motion carried unanimously.

SPEAKING ENGAGEMENTS, TRAVEL, OR PUBLIC RELATION REQUESTS, AND REPORTS

Consideration of Attendance: NASBA Eastern Regional Meeting, May 31 – June 2, 2023 – Savannah, Georgia

MOTION: Joan Phillips moved, seconded by Thuy Barron, to designate Michael Friedman to attend the NASBA Eastern Regional Meeting on May 31- June 2, 2023 in Savannah, Georgia. Motion carried unanimously.

MOTION: Michael Friedman moved, seconded by Susan Strautmann, to designate Thuy Barron to attend the NASBA New Member Orientation and the Eastern Regional Meeting on May 30 – June 2, 2023 in Savannah, Georgia. Motion carried unanimously.

CLOSED SESSION

MOTION: John Reinemann moved, seconded by Robert Misey, 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: Thuy Barron-yes; Michael Friedman-yes; Robert Misey-yes; Joan Phillips-yes; John Reinemann-yes; and Susan Strautmann-yes. Motion carried unanimously.

The meeting convened to Closed Session at 1:27 p.m.

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

Proposed Stipulations, Final Decisions, and Orders

22 ACC 001 – Kim M. Pritzl

MOTION: Joan Phillips moved, seconded by Robert Misey, to adopt the Findings of Fact, Conclusions of Law and Order in the matter of disciplinary proceedings against Kim M. Pritzl, DLSC Case Number 22 ACC 001. Motion carried unanimously.

Monitoring Matters

*William Markee, C.P.A.
Requesting Full Licensure*

MOTION: Susan Strautmann moved, seconded by Michael Friedman, to grant the request of William Markee, C.P.A. for full licensure. Motion carried unanimously.

RECONVENE TO OPEN SESSION

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

The meeting reconvened into Open Session at 1:32 p.m.

VOTE ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION

MOTION: Michael Friedman moved, seconded by John Reinemann, 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 Thuy Barron, to adjourn the meeting. Motion carried unanimously.

The meeting adjourned at 1:34 p.m.

DRAFT

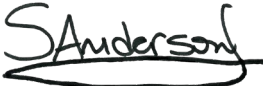
**State of Wisconsin
Department of Safety & Professional Services**

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Brad Wojciechowski, on behalf of Chair Michael Friedman		2) Date when request submitted: 5/17/2023 <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: 6/7/2023	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? Legislative and Policy Matters – Discussion and Consideration	
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 <Appearance Name(s)> <input checked="" type="checkbox"/> No	9) Name of Case Advisor(s), if applicable: <Click Here to Add Case Advisor Name or N/A>	
10) Describe the issue and action that should be addressed: 1) 2023 Senate Bill 190 – relating to publication of credential metrics 2) 2023 Senate Bill 192 - relating to renewals of certain credentials 3) 2023 Senate Bill 193 – relating to renewal dates and continuing education requirements for certain credentials issued by DSPS 4) 2023 Senate Bill 194 – relating to the practice of certain professions by credential holders from other states.=			
11) Authorization			
		5/23/2023	
Signature of person making this request		Date	
Supervisor (Only required for post agenda deadline items)		Date	
Executive Director signature (Indicates approval for post agenda deadline items)		Date	
Directions for including supporting documents: 1. This form should be saved with any other documents submitted to the Agenda Items folders. 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**

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Sofia Anderson, Administrative Rules Coordinator		2) Date when request submitted: 5/24/2023 <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 7, 2023	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. Discussion: Accy 2 relating to extension of CPA credits 2. 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: N/A	
10) Describe the issue and action that should be addressed: Attachments: 1. Subchapter IV of Accy 2 redline			
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;"> 5/24/23 <hr/> Date </div> </div> <hr/> <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;"> Supervisor (if required) </div> <div style="text-align: center;"> Date </div> </div> <hr/> <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;"> Executive Director signature (indicates approval to add post agenda deadline item to agenda) </div> <div style="text-align: center;"> Date </div> </div>			
Directions for including supporting documents: 1. This form should be attached to any documents submitted to the agenda. 2. Post Agenda Deadline items must be authorized by a Supervisor and the Policy Development Executive Director. 3. If necessary, provide original documents needing Board Chairperson signature to the Bureau Assistant prior to the start of a meeting.			

Subchapter IV — Examination

Accy 2.301 Examination. A candidate for a certified public accountant certificate shall successfully pass the certified public accountant examination set forth in s. [Accy 2.302](#) and the professional ethics examination set forth in s. [Accy 2.306](#).

Accy 2.302 Certified public accountant examination.

- (1) The subjects covering the discipline of accounting in the certified public accountant examination shall be as provided by the board of examiners of the American Institute of Certified Public Accountants Uniform Certified Public Accountant Examination. The passing grade on each section is 75 or higher.
- (2) Examinations shall be graded by the board of examiners of the American institute of certified public accountants advisory grading service.

Accy 2.303 Education required for examination. A candidate for the certified public accountant examination must have satisfied one of the following for purposes of meeting the 120-hour coursework requirement under s. [442.04 \(5\) \(b\) 4.](#), Stats.:

- (1) Satisfied s. [Accy 2.202 \(1\), \(2\), or \(3\)](#).
- (2) Satisfied the course content and semester hours requirements specified in s. [Accy 2.202 \(3\) \(a\) and \(b\)](#), or completed coursework that the board determines is reasonably equivalent to those requirements.

Accy 2.304 Candidates for examination.

- (1) A candidate shall be allowed to sit for each section of the uniform certified public accountant examination individually.
- (2) 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 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 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.
- (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 one of the following:
 - (a) The sickness of the candidate or a member of the candidate's immediate family if the candidate substantiates the illness by a doctor's certificate.
 - (b) A death in the candidate's immediate family if the candidate provides proof of death.
 - (c) Temporary military service.

(d) Other good reason deemed acceptable by the board.

Note: An example of a good reason deemed acceptable by the board includes possible delays during NASBA's launching of the new CPA examination in January 2024; therefore, any candidate with Uniform CPA Examination credit(s) on January 1, 2024, will have such credit(s) extended to June 30, 2025.

Accy 2.305 Cheating on examination.

(1) Cheating on the certified public accountant examination is a serious breach of integrity and indicates a lack of good professional character. Cheating on an examination includes any of the following:

(a) Communications concerning an examination being taken between candidates inside or outside of the examination room, or copying another's answers.

(b) Communications concerning an examination being taken with accomplices outside of the examination room.

(c) Substitution by a candidate of another person to sit in the examination room for the candidate and take one or more of the examination questions for the candidate.

(d) Reference to "crib notes," test books, electronic media, or other materials, other than those provided to the candidate as part of the examination, inside or outside of the examination room during periods examinations are being taken.

(e) Divulging the nature or content of any examination question or answer to any individual or entity subsequent to the conclusion of the examination.

(f) Removing any examination materials, notes or other similar materials from the examination room.

(g) Falsifying or misrepresenting educational credentials or other information required for admission to the examination.

(2) Penalties imposed by the board for cheating on the examination shall be related to the seriousness of the offense. Cheating that was planned in advance is the most serious offense. Penalties may include the entering of a failing grade on all sections taken for the examinations in which cheating occurred and suspension of the right to take the next scheduled examination after the examination in which cheating occurred. Time within which conditional credit previously earned for passing part of the examination may be extended by board action in situations where penalties are levied, and by as long as the period of suspension.

(3) If more than one candidate is involved in a connected offense of cheating on an examination, each candidate knowingly involved in the cheating is subject to penalties.

(4) Other jurisdictions to which a candidate may apply to take the certified public accountant examination during a period of suspension of the right to take the examination shall be notified of the penalty levied in Wisconsin.

Accy 2.306 Professional ethics examination.

- (1) A candidate for a certified public accountant certificate shall successfully pass an open book professional ethics examination on statutes and rules governing the practice of public accounting in Wisconsin.
- (2) The passing grade on the professional ethics examination is 80.
- (3) A candidate who fails to achieve a passing score on the professional ethics examination is not eligible for reexamination for 30 days following notification of the failure. A candidate who fails to achieve a passing score upon reexamination is not eligible for another reexamination for 90 days following notification of the reexamination failure.

Accy 2.307 Examination review.


- (1) An applicant for the certified public accountant examination may request a review of his or her examination from the National Association of State Boards of Accountancy.
- (2) An applicant who fails the professional ethics examination may request a review of the examination. The following conditions apply:
 - (a) The applicant shall file a written request to the board within 30 days of the date on which examination results were mailed and pay the fee under s. [SPS 4.05](#).
 - (b) Examination reviews are by appointment only and shall be limited to one hour.
 - (c) Reviews shall be conducted prior to the time an applicant applies to retake the examination.
 - (d) An applicant may review each failed examination only once.
 - (e) The examination may be reviewed by telephone. During a telephone review an applicant shall be provided with the statute or administrative code reference number and the topic of the test questions the applicant failed.
 - (f) An applicant may not be accompanied during the review by any person other than the proctors.
 - (g) Bound reference books shall be permitted in the review.
 - (h) Applicants may not remove any notes from the review. Notes shall be retained by the proctor.
 - (i) The proctor shall not respond to inquiries by the applicant regarding allegations of examination error.

Accy 2.308 Transfer of scores. Applicants who have passed all or part of the uniform certified public accountant examination in another jurisdiction but who have not yet received their certified public accountant certificate shall be able to transfer scores in subjects passed to Wisconsin provided that:

- (1) Scores transferred must be certified to the board by the other jurisdiction and must be passed in accordance with rules applicable to Wisconsin candidates.
- (2) Transfer of scores must be accepted by board action and the applicant notified in a manner similar to the action on scores for Wisconsin applicants.

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

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Brad Wojciechowski, on behalf of Chair Michael Friedman		2) Date when request submitted: 5/19/2023 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: 6/7/2023	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 Accounting Matters – Discussion and Consideration1	
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 <Appearance Name(s)> <input checked="" type="checkbox"/> No	9) Name of Case Advisor(s), if applicable: <Click Here to Add Case Advisor Name or N/A>	
10) Describe the issue and action that should be addressed: 1) NASBA University Committee, Understanding Diversity, Equity, and Inclusion Virtual Training			
11) Authorization			
		5/23/2023	
Signature of person making this request		Date	
Supervisor (Only required for post agenda deadline items)		Date	
Executive Director signature (Indicates approval for post agenda deadline items)		Date	
Directions for including supporting documents: 1. This form should be saved with any other documents submitted to the Agenda Items folders. 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.			

NASBA



**NASBA DIVERSITY COMMITTEE
INVITES YOU TO JOIN US FOR**

UNDERSTANDING DIVERSITY, EQUITY & INCLUSION

VIRTUAL TRAINING FOR NASBA LEADERSHIP

In this 90-minute interactive experience, participants will gain a deeper understanding of diversity, equity and inclusion as individual words, and how they work together as a collective phrase.

Available Dates:

May 16th and May 22nd

Start Time: 2:00 PM Central

To attend sessions accept the calendar invitation sent via email or contact Alfonso Alexander at aalexander@nasba.org.


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

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Brad Wojciechowski, on behalf of Chair Michael Friedman		2) Date when request submitted: 2/25/2023 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: 6/7/2023	5) Attachments: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6) How should the item be titled on the agenda page? National Association of State Boards of Accounting (NASBA) Matters – Discussion and Consideration 3) Pipeline Efforts and Legislative Update Call on March 21, 2023	
7) Place Item in: <input 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 <Appearance Name(s)> <input type="checkbox"/> No	9) Name of Case Advisor(s), if applicable: <Click Here to Add Case Advisor Name or N/A>	
10) Describe the issue and action that should be addressed: <Click Here to Add Description>			
11) Authorization			
<NAME>		<Date: M/D/YYYY>	
Signature of person making this request		Date	
Supervisor (Only required for post agenda deadline items)		Date	
Executive Director signature (Indicates approval for post agenda deadline items)		Date	
Directions for including supporting documents: 1. This form should be saved with any other documents submitted to the Agenda Items folders. 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**

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Brad Wojciechowski, Executive Director on behalf of Chair Michael Friedman		2) Date when request submitted: 5/22/2023 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: 6/7/2023	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? Education and Examination 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 <Appearance Name(s)> <input type="checkbox"/> No	9) Name of Case Advisor(s), if applicable: <Click Here to Add Case Advisor Name or N/A>
10) Describe the issue and action that should be addressed: 1.) NASBA Announcement on CPA Exam Model Rule Amendment			
11) Authorization			
		5/22/2023	
Signature of person making this request		Date	
Supervisor (Only required for post agenda deadline items)		Date	
Executive Director signature (Indicates approval for post agenda deadline items)		Date	
Directions for including supporting documents: 1. This form should be saved with any other documents submitted to the Agenda Items folders. 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**

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Brad Wojciechowski, on behalf of Joan Phillips		2) Date when request submitted: 5/25/2023 <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: 6/7/2023	5) Attachments: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6) How should the item be titled on the agenda page? Education and Examination Matters – Discussion and Consideration 2) Accounting CPA Review Courses	
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 <Appearance Name(s)> <input type="checkbox"/> No	
9) Name of Case Advisor(s), if applicable: <Click Here to Add Case Advisor Name or N/A>			
10) Describe the issue and action that should be addressed: <Click Here to Add Description>			
11) Authorization			
		5/25/2023	
Signature of person making this request		Date	
Supervisor (Only required for post agenda deadline items)		Date	
Executive Director signature (Indicates approval for post agenda deadline items)		Date	
Directions for including supporting documents: 1. This form should be saved with any other documents submitted to the Agenda Items folders. 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**

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Whitney DeVoe, Board Counsel		2) Date when request submitted: 05/24/23 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: 06/07/2023	5) Attachments: <input type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? Accounting Internship Survey – Discussion and Consideration	
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 applicable: N/A	
10) Describe the issue and action that should be addressed: Discussion of accounting internship survey for post-secondary schools.			
11) Authorization			
Whitney DeVoe		05/24/23	
Signature of person making this request		Date	
Supervisor (Only required for post agenda deadline items)		Date	
Executive Director signature (Indicates approval for post agenda deadline items)		Date	
Directions for including supporting documents: 1. This form should be saved with any other documents submitted to the Agenda Items folders. 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**

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Brad Wojciechowski, on behalf of Chairperson Michael Friedman		2) Date when request submitted: 5/25/2023 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: 6/7/2023	5) Attachments: <input type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? Education Qualifications for Certified Public Accountant Certification – Discussion and Consideration	
7) Place Item in: <input 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 <Appearance Name(s)> <input type="checkbox"/> No	9) Name of Case Advisor(s), if applicable: <Click Here to Add Case Advisor Name or N/A>	
10) Describe the issue and action that should be addressed: <Click Here to Add Description>			
11) Authorization			
		5/25/2023	
Signature of person making this request		Date	
Supervisor (Only required for post agenda deadline items)		Date	
Executive Director signature (Indicates approval for post agenda deadline items)		Date	
Directions for including supporting documents: 1. This form should be saved with any other documents submitted to the Agenda Items folders. 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.			