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 the Minutes of August 10, 2017 and October 19, 2017 (4-8)

C. Administrative Matters
   1. Staff Updates
   2. DSPS Website Re-Design (Launch Date: 11/12/2017)

D. Legislative and Administrative Rule Matters
   1. Legislative Liaison Report
   2. Update on Legislation and Pending or Possible Rulemaking Projects (9)

E. Board Discussion on Potential Newsletter Topics

F. Speaking Engagement(s), Travel, or Public Relation Request(s)

G. Deliberation on Items Added After Preparation of Agenda:
   1. Appointment of Liaison(s) and Delegation of Authority
   2. Education and Examination Matters
   3. Credentialing Matters
   4. Practice Matters
   5. Legislative and Administrative Rule Matters
   6. Liaison Reports
   7. Informational Items
   8. Speaking Engagement(s), Travel, or Public Relation Request(s)

H. 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.).

I. Credentialing Matters (10-11)
   1. Application Reviews
      a) Seehee Fritzel – Education Review
      b) Ryan Mooney – Education Review
      c) Frederick Lundin – Education Review
   2. Endorsement Applicants Under Wis. Stat. 442.05
   3. Applications for Approval
   4. Conviction Reviews Under Authority Delegated at 2/09/2017 Meeting
   5. Re-Registration Candidates

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

K. Proposed Final Decisions and Orders
   1. In the Matter of the Disciplinary Proceedings Against Stuart W. Peterson, Respondent, DHA Case No. SPS-16-0070 DLSC Case No. 15 ACC 028 (12-23)
   2. In the Matter of the Disciplinary Proceedings Against Jerome H. Huser, Respondent, DHA Case No. SPS-17-0015, DLSC Case No. 16 ACC 009 (24-32)

L. Order Fixing Costs in the Matter of Disciplinary Proceedings Against Constance E. Hackbarth – Discussion and Consideration (33-38)

M. Consulting with Legal Counsel

N. Deliberation of Items Added After Preparation of the Agenda
   1. Education and Examination Matters
   2. Credentialing Matters
   3. Disciplinary Matters
   4. Monitoring Matters
   5. Petitions for Summary Suspensions
   6. Proposed Stipulations, Final Decisions and Order
   7. Administrative Warnings
   8. Review of Administrative Warnings
   9. Proposed Final Decision and Orders
   10. Matters Relating to Costs/Orders Fixing Costs
   11. Case Closings
   12. Motions
   13. Petitions for Re-Hearing

RECONVENE TO OPEN SESSION IMMEDIATELY FOLLOWING CLOSED SESSION

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

P. Credentialing Matters (39-41)
   1. Certified Public Accountants Certified and Licensed Since Last Review Meeting
   2. Firms Licensed Since Last Review Meeting

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

ADJOURNMENT

NEXT MEETING DATE: February 8, 2018
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 1400 East Washington Avenue, Madison, Wisconsin, unless otherwise noted. In order to confirm a meeting or to request a complete copy of the board’s agenda, please call the listed contact person. The board may also consider materials or items filed after the transmission of this notice. Times listed for the commencement of disciplinary hearings may be changed by the examiner for the convenience of the parties. Interpreters for the hearing impaired provided upon request by contacting the Affirmative Action Officer, 608-266-2112.
PRESENT: Joseph Braunger, Todd Craft, Gerald Denor, Kathleen LaBrake (via GoToMeeting), Glenn Michaelsen, John Scheid

STAFF: Brittany Lewin, Division Administrator; Erin Karow, Executive Director; Laura Smith, Bureau Assistant; and other DSPS Staff

CALL TO ORDER

John Scheid, Board Chair, called the meeting to order at 9:02 a.m. A quorum of six (6) members was confirmed.

ADOPTION OF AGENDA

Amendments to the Agenda

• Adding (H)(1)(a) – Motion to Affirm Approval of Applications from May 11, 2017, Board Meeting

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to adopt the agenda as amended. Motion carried unanimously.

APPROVAL OF MINUTES OF July 17, 2017

MOTION: Todd Craft moved, seconded by Glenn Michaelsen, to approve the minutes of July 17, 2017 as published. Motion carried unanimously.

LEGISLATIVE AND ADMINISTRATIVE RULE MATTERS

Proposed Rules for Accy 2 Relating to Education Required for Examination and Certification

MOTION: Joseph Braunger moved, seconded by Glenn Michaelsen, to authorize the Chair to approve the preliminary rule draft of Accy 2 relating to education required for examination and certification for posting of economic impact comments and submission to the Clearinghouse. Motion carried unanimously.

SPEAKING ENGAGEMENTS, TRAVEL, OR PUBLIC RELATION REQUESTS

National State Boards of Accountancy (NASBA) Annual Meeting

MOTION: Glenn Michaelsen moved, seconded by Todd Craft, to designate Gerald Denor as the Board’s delegate, and to authorize travel to attend the NASBA Annual Meeting, October 29-November 1, 2017 in New York, NY. Motion carried unanimously.

CLOSED SESSION

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

The meeting convened to Closed Session at 10:41 a.m.

RECONVENE TO OPEN SESSION

MOTION: Glenn Michaelsen moved, seconded by Todd Craft, to reconvene into open session. Motion carried unanimously.

The meeting reconvened into Open Session at 11:40 a.m.

VOTE ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION

MOTION: Gerald Denor moved, seconded by Joseph Braunger, to affirm all votes made 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.)

CREDENTIALING MATTERS

Application Reviews

MOTION: Kathleen LaBrake moved, seconded by Joseph Braunger, to approve the applications of those listed below for Certified Public Accountant Certification and Licensure once all requirements have been met.

1. Alsuhaibani, Abdulaziz
2. Bai, Xinlei
3. Borchel, Donald
4. Cheever, Andrew
5. Cvetkovs, Dmitrijs
6. De La Cruz, Mary
7. Feucht, Bryan
8. Feuerhelm, Shannon
9. Fleming, Ryan
10. Friedel, Garrett
11. Frohling, Kristine
12. Gessert, Benjamin
13. Gruhlke, Breanna
14. Gupta, Pardeep
15. Hilty, Kaitlyn
16. Kireeti, Krishna
17. Koling, Ronald
18. Kroll, Anita
19. Kuehl, Curry
20. Mannering, Austin
21. Moore, Jason
22. Nguyen, Tam
23. Rath, Lisa
24. Raychel, Adam
25. Rossmiller, Tonja
26. Rudolph, Nicole
27. Schmid, Leah
28. Schmidt, Trenton

Endorsement Applicants

1. Frank, Kelly - Endorsement
2. Lambrecht, Brian - Endorsement
3. Lipka, Keith - Endorsement
4. Purdy, Nathan - Endorsement
5. Regier, Michell - Endorsement

Motion carried unanimously.
**Kahl, Timothy- Education**

**MOTION:** Gerald Denor moved, seconded by John Scheid, to table the application of Timothy Kahl and request additional information demonstrating the applicant has completed at least 150 semester hours of education at an “institution” as defined in Wis. Stat. § 442.04(5)(a). Motion carried unanimously.

**Wall, Andrew- Education**

**MOTION:** Gerald Denor moved, seconded by John Scheid, to table the application of Andrew Wall and request additional information demonstrating the applicant has completed at least 150 semester hours of education at an “institution” as defined in Wis. Stat. § 442.04(5)(a). Motion carried unanimously.

**Wild, Jonathan- Experience**

**MOTION:** Glenn Michaelsen moved, seconded by Kathleen LaBrake, to issue a letter informing applicant Jonathan Wild, that after review, the board has determined that the applicant’s submitted experience is not equivalent to one year of public accounting experience. Motion carried unanimously.

**DELIBERATION ON DIVISION OF LEGAL SERVICES AND COMPLIANCE MATTERS**

**Proposed Stipulation, Final Decision and Order**

**15 ACC 013, 15 ACC 019, 15 ACC 020, 15 ACC 033, and 16 ACC 005**

**MOTION:** Todd Craft moved, seconded by John Scheid, to adopt the Findings of Fact, Conclusions of Law and Order in the matter of disciplinary proceedings against Cathy J. Schroeder, DLSC Case Nos. 15 ACC 013, 15 ACC 019, 15 ACC 020, 15 ACC 033, and 16 ACC 005. Motion carried unanimously.

**Proposed Final Decision and Order**

**15 ACC 010—(C.E.H.)**

**MOTION:** John Scheid moved, seconded by Glenn Michaelsen, to adopt the Findings of Fact, Conclusions of Law, and Proposed Decision and Order in the matter of disciplinary proceedings against Constance E. Hackbarth, Respondent – DHA case number SPS—17-0005/DLSC case number 15 ACC 010. Motion carried unanimously.

*(Joseph Braunger recused himself and left the room for deliberation and voting in the matter of disciplinary action Constance E. Hackbarth.)*

**MONITORING MATTERS**
MOTION: Gerald Denor moved, seconded by John Scheid, to issue an Order revoking Respondent Steven J. Kadonsky’s Certificate as a Certified Public Accountant pursuant to Interim Order LS9704223ACC. The Board finds Respondent’s post-conviction relief and appeal process(es) were completed on or about October 3, 2016. The Board further finds the parties have complied with paragraph 4. of the Interim Order. Motion carried unanimously.

ADJOURNMENT

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

The meeting adjourned at 11:46 a.m.
ACCOUNTING EXAMINING BOARD
MEETING MINUTES
OCTOBER 12, 2017

PRESENT: Joseph Braunger, Todd Craft, Gerald Denor (Via GoToMeeting; arrived at 9:03 a.m.), Kathleen LaBrake (Via GoToMeeting), Glenn Michaelsen (Via GoToMeeting), John Scheid

STAFF: Erin Karow, Executive Director; Laura Smith, Bureau Assistant; and other DSPS Staff

CALL TO ORDER

John Scheid, Board Chair, called the meeting to order at 9:00 a.m. A quorum of five (5) members was confirmed.

ADOPTION OF AGENDA

MOTION: Joseph Braunger moved, seconded by Todd Craft, to adopt the agenda as published. Motion carried unanimously.

9:00 A.M. PUBLIC HEARING ON EMERGENCY RULE EmR1713 AND CR 17-064 – ACCY 2 RELATING TO EDUCATION REQUIRED FOR EXAMINATION AND CERTIFICATION

Review and Respond to Public Comments and Clearinghouse Report

MOTION: John Scheid moved, seconded by Gerald Denor, to reject Clearinghouse comment numbers 1.a., 5.a., and 5.b. for Clearinghouse Rule 17-064 relating to education required for examination and certification. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Joseph Braunger, to authorize the Chair to approve the Legislative Report and Draft for Clearinghouse Rule 17-064 revising Accy 2 for submission to the Governor’s Office and Legislature and approve the Adoption Order for Clearinghouse Rule 17-064. Motion carried unanimously.

ADJOURNMENT

MOTION: Todd Craft moved, seconded by Joseph Braunger, to adjourn the meeting. Motion carried unanimously.

The meeting adjourned at 9:46 a.m.
<table>
<thead>
<tr>
<th>Action</th>
<th>Emergency Rules</th>
<th>Permanent Rules</th>
</tr>
</thead>
<tbody>
<tr>
<td>Emergency rules approved by GORC and adopted by the AEB</td>
<td>June 20, 2017</td>
<td></td>
</tr>
<tr>
<td>Emergency rules effective</td>
<td>June 23, 2017</td>
<td></td>
</tr>
<tr>
<td>Preliminary draft rules approved by AEB</td>
<td></td>
<td>August 10, 2017</td>
</tr>
<tr>
<td>Preliminary draft rules posted for comments on economic impact</td>
<td></td>
<td>August 10, 2017</td>
</tr>
<tr>
<td>Preliminary draft rules to the Clearinghouse</td>
<td></td>
<td>August 25, 2017</td>
</tr>
<tr>
<td>AEB holds public hearing on emergency and permanent rules</td>
<td></td>
<td>October 16, 2017</td>
</tr>
<tr>
<td>Legislative report and final draft permanent rules to AEB chair for approval</td>
<td></td>
<td>October 17, 2017</td>
</tr>
<tr>
<td>Request for extension of emergency rules to JCRAR</td>
<td>October 16, 2017</td>
<td></td>
</tr>
<tr>
<td>Legislative report and final draft permanent rules to Governor’s Office for approval</td>
<td></td>
<td>October 24, 2017</td>
</tr>
<tr>
<td>Legislative report and final draft rules to the Legislature</td>
<td></td>
<td>October 26, 2017</td>
</tr>
<tr>
<td>Request for 2nd extension of emergency rules to JCRAR</td>
<td>December 15, 2017</td>
<td></td>
</tr>
<tr>
<td>AEB adopts final permanent rules</td>
<td></td>
<td>January 2018</td>
</tr>
<tr>
<td>Adopted rules to LRB</td>
<td></td>
<td>January 2018</td>
</tr>
<tr>
<td>Permanent rules effective</td>
<td></td>
<td>March 1, 2018</td>
</tr>
</tbody>
</table>
**AGENDA REQUEST FORM**

1) **Name and Title of Person Submitting the Request:**
   Darcy Cullins, LPPA

2) **Date When Request Submitted:**
   10/26/17
   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:**
   11/7/17

5) **Attachments:**
   
   - Yes
   - 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:**
   - Open Session
   - Closed Session

8) **Is an appearance before the Board being scheduled?**
   
   - Yes
   - No

9) **Name of Case Advisor(s), if required:**
   N/A

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 August 10, 2017.

11) **Authorization**

    **Darcy Cullins**
    10/26/17

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

1. 26313-1; McAuliffe, Eric
2. 26314-1; Kelley, Levi
3. 26315-1; Erickson, Justin
4. 26316-1; Niegoski, Matthew*
5. 26317-1; Krahmer, Jenna
6. 26318-1; Harris, Emily
7. 26319-1; Roemer, Amelia
8. 26320-1; Vandevoort, Tyler
9. 26321-1; Verstat, Kelly
10. 26322-1; Londo, Margaret
11. 26323-1; Zander, Erik
12. 26324-1; Buser, Leo
13. 26325-1; Koppa, Justin*
14. 26326-1; Stoiber, David*
15. 26327-1; Bauer, Shawn
16. 26328-1; Gietman, Ryan
17. 26329-1; Stone, Morgan
18. 26330-1; Redlich, Alec
19. 26331-1; Upton, Brandon
20. 26332-1; O'Neill, Kevin
21. 26333-1; Kaiser, Joshua
22. 26334-1; Fishman-Salnick, Michael
23. 26335-1; Hogenkamp, Colton
24. 26336-1; Curtis, Elena
25. 26337-1; Beld, Kelsey
26. 26338-1; Chisick, Richard
27. 26339-1; Donnelli, Jacob
28. 26340-1; Podolski, Laura
29. 26341-1; Brey, Megan
30. 26342-1; Kagerbauer, Kyle*
31. 26343-1; Forseth, Jacob*
32. 26344-1; Peters, Kaelynn
33. 26345-1; Zuleger, Elise
34. 26346-1; Flagello, Marco
35. 26347-1; Frigo, Anthony
36. 26348-1; Minnig, Brandon
37. 26349-1; Swiechowski, Jesse
38. 26350-1; Pierringer, Nicole
39. 26351-1; Theriault, Nicole
40. 26352-1; Amend, Jacob
41. 26353-1; Rossi, Matthew
42. 26354-1; Hoang, Ken
43. 26355-1; Edelstein, Emily
44. 26356-1; Riniker, Jacob
45. 26357-1; Hodorowski, David
46. 26358-1; Merten, Derek
47. 26359-1; Wilber, Derek*
48. 26360-1; Shelton, Justin
49. 26361-1; Lau, Taylor
50. 26362-1; Sundquist, Eric
51. 26363-1; Szczupak, Patrick
52. 26364-1; Raven, Amy
53. 26365-1; O'Lochlyne, Dorian
54. 26366-1; Williams, Kristen
55. 26367-1; Wilborn, Austin
56. 26368-1; Wiegele, Melinda
57. 26369-1; Vig, Andrew
58. 26370-1; Umhoefer, Daniel
59. 26371-1; Thompson, Joshua
60. 26372-1; Steinbach, Samantha
61. 26373-1; Sotiros, Daniel
62. 26374-1; Sellen, Angela
63. 26375-1; Rowland, Michael*
64. 26376-1; Rasmussen, Chelsea
65. 26377-1; Pierringer, Cody
66. 26378-1; Palm, Nicholas
67. 26379-1; Laudick, Daniel
68. 26380-1; Kriva, Coreen
69. 26381-1; Kozlovsky, Kristin
70. 26382-1; Kabre, Ousmane*
71. 26383-1; Jones, Haley
72. 26384-1; Jenison, Ashley
73. 26385-1; Hoy, Michael
74. 26386-1; Houle, Robert
75. 26387-1; Hoffmann, Rachel
76. 26388-1; Hinske, Dana
77. 26389-1; Herzog, Jordyn
78. 26390-1; Henke, David
79. 26391-1; Hawi, Rania
80. 26392-1; Frea, Dylan
81. 26393-1; Deubel, Justin
82. 26394-1; Dean, Jordan
83. 26395-1; Constabile, Jordan
84. 26396-1; Campeau, Stephanie
85. 26397-1; Buss, Eric
86. 26398-1; Bielanski, Mark
87. 26399-1; Bertini, Michelle
88. 26400-1; Bell, Jaclyn
89. 26401-1; Bednarz, Michael*
90. 26402-1; Axtman, Luke
91. 26403-1; Ager, Julie
92. 26404-1; Adams, Matthew
93. 26405-1; Kahle, Timothy
94. 26406-1; Landfried, Andrew
95. 26407-1; Maghiar, Andrei
96. 26408-1; Feneva, Dilyana
97. 26409-1; Shull, Rebekah
98. 26410-1; Krump, Jubilee
99. 26411-1; Peterson, Kristin
100. 26412-1; Kjelstad, Samantha
101. 26413-1; Howen, Megan*
102. 26414-1; Metz Tyler
103. 26415-1; Rathsock, Brenna
104. 26416-1; Kelly, Benjamin*
105. 26417-1; Aldrich, Lee
106. 26418-1; Zimprich, Taylor
107. 26419-1; Zilligen, Susanne
108. 26420-1; Woytych, Zachary
109. 26421-1; Stewart, Lindsey
110. 26422-1; Steiner, Justin
111. 26423-1; Nocun, Adam
112. 26424-1; Messerschmidt, Jessica
113. 26425-1; Koller, Lisa
114. 26426-1; Kittell, Beth
115. 26427-1; Kerwin, Sarah
116. 26428-1; Grau, Julie
117. 26429-1; Fox, William
118. 26430-1; Feltz, Justin
119. 26431-1; Connell, Kelly
120. 26432-1; Burns, Scott

97. 26433-1; Berger, Brian
98. 26434-1; Northcraft, Blaine
123. 26435-1; Abitz, Kevin
124. 26436-1; Drexel, Shelly
125. 26437-1; Erb, Stephanie
126. 26438-1; Gasser, Abigail
127. 26439-1; Hackbarth, Laura
128. 26440-1; Holland, Shannon
129. 26441-1; Joers, Gary
130. 26442-1; Kroll, Eric
131. 26443-1; Kull, Joseph
132. 26444-1; Miller, Rebecca
133. 26445-1; Przywojski, Elizabeth
134. 26446-1; Bray, Casey
135. 26447-1; Huang, Yi Meng
136. 26448-1; Li, Jingjing
137. 26449-1; Suria, Anas
138. 26450-1; Wang, Hui
139. 26451-1; Xu, Wen
140. 26452-1; Yan, Yi
141. 26453-1; Metzig, Matthew
142. 26454-1; Hau, Pui Sze
143. 26455-1; Zablotney, Joseph

*Denotes applicants who were certified and licensed pursuant to Board delegated conviction review authority. (Motion on 2/9/2017).

B. Firms Licensed Since Last Review Meeting
1. 1510-3; Integrated Management & Accounting, LLC
2. 1511-3; Apex Accounting Plus, LLC*
3. 1512-3; Tara Watterson, LLC
4. 1513-3; PLN CPA, LLC
5. 1514-3; Common Cents Accounting, LLC
6. 1515-3; Seofinl, LLC
7. 1516-3; The MacDonald Group, LLP
8. 1517-3; Michelle Halverson CPA
9. 1518-3; Department 6 CPAs, LLC
10. 1519-3; Abitz Tax and Accounting LLC