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**ACCOUNTING EXAMINING BOARD**  
**Room 121C, 1400 East Washington Avenue, Madison**  
**Contact: Erin Karow (608) 266-2112**  
**February 8, 2018**

*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 November 7, 2017 (4-6)**

**C. Administrative Matters – Discussion and Consideration (7-13)**

1. Staff Updates
2. Election and Officers
3. Appointment and Liaisons and Alternates
4. Delegation of Authorities
5. Department Updates

**D. Legislative and Administrative Rule Matters – Discussion and Consideration (14-23)**

1. Adoption Order for ACCY 2, Relating to Education Required for Examination and Certification
2. Legislative Liaison Report
3. Update on Legislation and Pending or Possible Rulemaking Projects

**E. Credentialing Matters – Discussion and Consideration (24)**

1. License Renewal After Five Years Requirements
2. Examination Extension Requests
3. NASBA ALD Project Update

**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 - Discussion**

**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 – Discussion and Consideration (25)**

1. Application Reviews
  - a) Endorsement Education Review – Sehee Fritzel
  - b) Experience Review – Xiaomei Sun

**J. Deliberation on Division of Legal Services and Compliance (DLSC) Matters – Discussion and Consideration**

1. **Administrative Warnings (26-27)**
  - a) 16 ACC 012 – M.J.L.
2. **Proposed Stipulations, Final Decisions and Orders (28-35)**
  - a) 16 ACC 024 – Michael F. Cuccia and Michael F. Cuccia CPA, Inc.

**K. Order Fixing Costs in the Matter of Disciplinary Proceedings**

1. Stuart W. Peterson – DHA Case Number SPS-16-0070/DLSC Case Number 15 ACC 028 **(36-45)**
2. Jerome Huser – DHA Case Number SPS-17-0015/DLSC Case Number 16 ACC 009 **(46-51)**

**L. Consulting with Legal Counsel**

**M. 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**

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

**O. Open Session Items Noticed Above Not Completed in the Initial Open Session**

**P. Credentialing Matters – Discussion and Consideration (52-54)**

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

**ADJOURNMENT**

**NEXT MEETING DATE: MAY 10, 2018**

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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.

**ACCOUNTING EXAMINING BOARD  
MEETING MINUTES  
NOVEMBER 7, 2017**

**PRESENT:** Joseph Braunger, Todd Craft, Gerald Denor (*Via GoToMeeting*), Kathleen LaBrake (*Via GoToMeeting*), Glenn Michaelson, 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 six (6) members was confirmed.

**ADOPTION OF AGENDA**

**MOTION:** Gerald Denor moved, seconded by Todd Craft, to adopt the agenda as published. Motion carried unanimously.

**APPROVAL OF MINUTES OF AUGUST 10, 2017 AND OCTOBER 12, 2017**

**Amendments to the August 10, 2017 Minutes**

- *Amend item H(1)(c) to Timothy Kahle.- Education Review*

**MOTION:** Glenn Michaelson moved, seconded by Gerald Denor, to approve the minutes of August 10, 2017 as amended. Motion carried unanimously.

**MOTION:** Joseph Braunger moved, seconded by Gerald Denor, to approve the minutes of October 16, 2017 as published. Motion carried unanimously.

**CLOSED SESSION**

**MOTION:** Glenn Michaelson 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 Michaelson-yes and John Scheid-yes. Motion carried unanimously.

The meeting convened to Closed Session at 10:26 a.m.

## **RECONVENE TO OPEN SESSION**

**MOTION:** Glenn Michaelson moved, seconded by Gerald Denor, to reconvene into open session. Motion carried unanimously.

The meeting reconvened into Open Session at 11:05 a.m.

## **VOTE ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION**

**MOTION:** Joseph Braunger moved, seconded by Gerald Denor, 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**

#### ***Sehee Fritzel – Education Review***

**MOTION:** Gerald Denor moved, seconded by John Scheid, to table the application of Sehee Fritzel. Motion carried unanimously.

#### ***Ryan Mooney – Education Review***

**MOTION:** Gerald Denor moved, seconded by Todd Craft, to approve the application of Ryan Mooney for licensure. Motion carried unanimously.

## **PROPOSED FINAL DECISIONS AND ORDERS**

### **In the Matter of Disciplinary Proceedings Against Stuart W. Peterson**

**MOTION:** Gerald Denor moved, seconded by Joseph Braunger, to adopt the Findings of Fact, Conclusions of Law, and Proposed Decision and Order in the matter of disciplinary proceedings against Stuart W. Peterson, Respondent – DHA case number SPS—16-0070/DLSC case number 15 ACC 028. Motion carried unanimously.

*(Todd Craft recused himself and left the room for deliberation and voting in the matter of disciplinary proceedings against Stuart W. Peterson.)*

**In the Matter of Disciplinary Proceedings Against Jerome H. Huser**

**MOTION:** Glenn Michaelsen moved, seconded by Gerald Denor, to adopt the Findings of Fact, Conclusions of Law, and Proposed Decision and Order in the matter of disciplinary proceedings against Jerome H. Huser, Respondent – DHA case number SPS—17-0015/DLSC case number 16 ACC 009. Motion carried unanimously.

*(Todd Craft recused himself and left the room for deliberation and voting in the matter of disciplinary proceedings against Jerome H. Huser.)*

**ORDER FIXING COSTS IN THE MATTER OF DISCIPLINARY PROCEEDINGS  
AGAINST CONSTANCE E. HACKBARTH**

**MOTION:** Todd Craft moved, seconded by Gerald Denor, to adopt the Order Fixing Costs in the matter of disciplinary proceedings against Constance E. Hackbarth, Respondent, DHA Case No. SPS-17-0005/DLSC Case No. 15 ACC 010. Motion carried unanimously.

**ADJOURNMENT**

**MOTION:** Todd Craft moved, seconded by Glenn Michaelsen, to adjourn the meeting. Motion carried unanimously.

The meeting adjourned at 11:26 a.m.

## AGENDA REQUEST FORM

<b>1) Name and Title of Person Submitting the Request:</b>  Laura Smith, Bureau Assistant, on behalf of Erin Karow, Executive Director		<b>2) Date When Request Submitted:</b> 11/24/17 <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>	
<b>3) Name of Board, Committee, Council, Sections:</b> Accounting Examining Board			
<b>4) Meeting Date:</b>  2/8/2018	<b>5) Attachments:</b>  <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<b>6) How should the item be titled on the agenda page?</b> Administrative Matters/Updates 1) Election of Officers 2) Appointment of Liaisons and Alternates 3) Delegation of Authorities	
<b>7) Place Item in:</b>  <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session		<b>8) Is an appearance before the Board being scheduled?</b>  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>9) Name of Case Advisor(s), if required:</b>  N/A
<b>10) Describe the issue and action that should be addressed:</b>  1) The Board should conduct Election of its Officers for 2018 2) The new Chairperson should review and appoint/reappoint Liaisons and Alternates as appropriate 3) The Board should review and then consider continuation or modification of previously delegated authorities			
<b>11) Authorization</b>  <div style="display: flex; justify-content: space-between;"> <span><i>Laura Smith</i></span> <span>11/24/2017</span> </div> <hr/> <div style="display: flex; justify-content: space-between;"> <span>Signature of person making this request</span> <span>Date</span> </div> <hr/> <div style="display: flex; justify-content: space-between;"> <span>Supervisor (if required)</span> <span>Date</span> </div> <hr/> <div style="display: flex; justify-content: space-between;"> <span>Executive Director signature (indicates approval to add post agenda deadline item to agenda)</span> <span>Date</span> </div>			
<b>Directions for including supporting documents:</b> 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.			

## 2017 Accounting Examining Board

### Election Results, Liaison Appointments, and Delegated Authorities

2017 ELECTION RESULTS	
Board Chair	John Scheid
Vice Chair	Todd Craft
Secretary	Gerald Denor

2017 LIAISON APPOINTMENTS	
Screening Panel	Gerald Denor, Kathleen LaBrake, Glenn Michaelsen, Todd Craft, John Scheid
Credentialing Liaisons	Kathleen LaBrake, Gerald Denor Alternate: Christine Anderson
Monitoring and Professional Assistance Procedure (PAP) Liaison	Glenn Michaelsen Alternate: Gerald Denor
Legislative Liaison	John Scheid, Todd Craft
Newsletter Liaison	Gerald Denor Alternate: John Scheid
Travel Liaison	John Scheid (Chair)

#### *Delegated Authority for Urgent Matters*

**MOTION:** Gerald Denor moved, seconded by Todd Craft, that, in order to facilitate the completion of assignments between meetings, the Board delegates its authority by order of succession to the Chair, highest ranking officer, or longest serving member of the Board, to appoint liaisons to the Department to act in urgent matters, make appointments to vacant liaison, panel and committee positions, and to act when knowledge or experience in the profession is required to carry out the duties of the Board in accordance with the law. Motion carried unanimously.

#### *Delegated Authority for Application Denial Reviews*

**MOTION:** Glenn Michaelsen moved, seconded by Gerald Denor, that the Board Counsel, or another Department Attorney, is formally authorized to serve as the Board's designee for purposes of Wis. Admin. Code § SPS 1.08(1). Motion carried unanimously.



### ***Document Signature Delegation***

**MOTION:** Todd Craft moved, seconded by Gerald Denor, to delegate authority to the Chair or chief presiding officer, or longest serving member of the Board, by order of succession, to sign documents on behalf of the Board. In order to carry out duties of the Board, the Chair, chief presiding officer, or longest serving member of the Board, has the ability to delegate this signature authority for purposes of facilitating the completion of assignments during or between meetings. The Chair, chief presiding officer, or longest serving member of the Board delegates the authority to Executive Director or designee to sign the name of any Board member on documents as necessary and appropriate. Motion carried unanimously.

### ***Credentialing Authority Delegations***

**MOTION:** Glenn Michaelsen moved, seconded by Gerald Denor, to delegate authority to the Department Attorneys to review and approve convictions which do not relate substantially to the practice of accounting. Motion carried unanimously.

**MOTION:** Todd Craft moved, seconded by Kathleen LaBrake, to delegate authority to the Credentialing Liaisons to make all credentialing decisions. Motion carried unanimously.

**MOTION:** Gerald Denor moved, seconded by Kathleen LaBrake, to delegate credentialing authority to DSPS for those submitted applications that meet the requirements of Wisconsin Statute Ch. 442 and Administrative Code ACCY1-6 and thereby would not need further Board or Board liaison review. Motion carried unanimously.

**MOTION:** John Scheid moved, seconded by Glenn Michaelsen, to grant certification and licensure to certified public accountant applicants that have been reviewed and approved by the credentialing liaison(s) in between board meetings. DSPS staff will submit a list of new licensees that were approved between meetings to each board meeting agenda. Motion carried unanimously.

### ***Legislative Liaison Delegation***

**MOTION:** Gerald Denor moved, seconded by Glenn Michaelsen, to delegate authority to the Legislative Liaisons to speak on behalf of the Board regarding legislative matters. Motion carried unanimously.

### ***Monitoring Delegation***


**MOTION:** Todd Craft moved, seconded by Gerald Denor, to adopt the 'Roles and Authorities Delegated to the Monitoring Liaison and Department Monitor' document as presented. Motion carried unanimously.

***Travel Delegation***

**MOTION:** Gerald Denor moved, seconded by Kathleen LaBrake, to delegate authority to approve any Board Member travel to the Travel Liaison. Motion carried unanimously.

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

**AGENDA REQUEST FORM**

1) Name and Title of Person Submitting the Request:  Ashley Ayres  Monitoring and Intake Supervisor Division of Legal Services and Compliance		2) Date When Request Submitted:  December 18, 2017  <div style="border: 1px solid black; padding: 2px;">           Items will be considered late if submitted after 4:30 p.m. and less than:            ▪ 10 work days before the meeting for Medical Board            ▪ 14 work days before the meeting for all others         </div>	
3) Name of Board, Committee, Council, Sections: Accounting Examining Board			
4) Meeting Date:  February 8, 2018	5) Attachments:  <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page?  Appointment of Monitoring Liaison and Delegated Authority Motion	
7) Place Item in:  <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session <input type="checkbox"/> Both		8) Is an appearance before the Board being scheduled?  <input type="checkbox"/> Yes ( <a href="#">Fill out Board Appearance Request</a> ) <input checked="" type="checkbox"/> No	9) Name of Case Advisor(s), if required:
10) Describe the issue and action that should be addressed:  Adopt or reject the Roles and Authorities Delegated to the Monitoring Liaison and Department Monitor document as presented in today's agenda packet.			
<div style="display: flex; justify-content: space-between;"> <div style="width: 40%;">           11)             Signature of person making this request         </div> <div style="width: 60%; text-align: right;">           Authorization             December 18, 2017            Date         </div> </div> <hr/> <div style="display: flex; justify-content: space-between;"> <div style="width: 40%;">           Supervisor (if required)         </div> <div style="width: 60%; text-align: right;">           Date         </div> </div> <hr/> <div style="display: flex; justify-content: space-between;"> <div style="width: 40%;">           Executive Director signature (indicates approval to add post agenda deadline item to agenda)         </div> <div style="width: 60%; text-align: right;">           Date         </div> </div>			
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## **Roles and Authorities Delegated to the Monitoring Liaison and Department Monitor**

The Monitoring Liaison (“Liaison”) is a Board/Section designee who works with department monitors to enforce Board/Section orders as explained below.

### **Current Authorities Delegated to the Monitoring Liaison**

The Liaison may take the following actions on behalf of the Board/Section:

1. Grant a temporary reduction in random drug screen frequency upon Respondent’s request if he/she is unemployed and is otherwise compliant with Board/Section order. The temporary reduction will be in effect until Respondent secures employment in the profession. The Department Monitor (“Monitor”) will draft an order and sign on behalf of the Liaison.
2. Grant a stay of suspension if Respondent is eligible per the Board/Section order. The Monitor will draft an order and sign on behalf of the Liaison.
3. Remove the stay of suspension if there are repeated violations or a substantial violation of the Board/Section order. In conjunction with removal of any stay of suspension, the Liaison may prohibit Respondent from seeking reinstatement of the stay for a specified period of time. The Monitor will draft an order and sign on behalf of the Liaison.
4. Grant or deny approval when Respondent proposes continuing/remedial education courses, treatment providers, mentors, supervisors, change of employment, etc. unless the order specifically requires full-Board/Section approval.
5. Grant a maximum of one 90-day extension, if warranted and requested in writing by Respondent, to complete Board/Section-ordered continuing education.
6. Grant a maximum of one extension or payment plan for proceeding costs and/or forfeitures if warranted and requested in writing by Respondent.
7. Grant full reinstatement of licensure if Respondent has fully complied with all terms of the order without deviation. The Monitor will draft an order and obtain the signature or written authorization from the Liaison.
8. Grant or deny a request to appear before the Board/Section in closed session.
9. *(Except Pharmacy)* Accept Respondent’s written request to surrender credential. If accepted by the Liaison, Monitor will consult with Board Counsel to determine if a stipulation is necessary. If a stipulation is not necessary, Monitor will draft an order and sign on behalf of the Liaison. If denied by the Liaison, the request to surrender credential will go to the full Board for review.
10. *(Except Pharmacy)* Grant Respondent’s petition for a reduction in drug screens per the standard schedule, below. If approved, Monitor will draft an order and sign on behalf of the Liaison.
  - a. Year 1: 49 screens (including 1 hair test, if required by original order)
  - b. Year 2: 36 screens (plus 1 hair test, if required by original order)
  - c. Year 3: 28 screens plus 1 hair test
  - d. Year 4: 28 screens plus 1 hair test
  - e. Year 5: 14 screens plus 1 hair test
11. *(Dentistry only)* – Ability to approve or deny all requests from a respondent.

### **Current Authorities Delegated to the Department Monitor**

The Monitor may take the following actions on behalf of the Board/Section, draft an order and sign:

1. Grant full reinstatement of licensure if CE is the sole condition of the limitation and Respondent has submitted the required proof of completion for approved courses.
  2. Suspend the license if Respondent has not completed Board/Section-ordered CE and/or paid costs and forfeitures within the time specified by the Board/Section order. The Monitor may remove the suspension and issue an order when proof completion and/or payment have been received.
  3. Suspend the license (or remove stay of suspension) if Respondent fails to enroll and participate in an Approved Program for drug and alcohol testing within 30 days of the order, or if Respondent ceases participation in the Approved Program without Board approval. This delegated authority only pertains to respondents who must comply with drug and/or alcohol testing requirements.
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### **Proposed (New) Delegations to the Monitoring Liaison**

The Monitoring Unit is proposing the following additions to the Monitoring Liaison's authority:

1. Board Monitoring Liaison may determine whether Respondent's petition is eligible for consideration by the full Board/Section.
2. Board Monitoring Liaison may approve or deny Respondent's request to be excused from drug and alcohol testing for work, travel, etc.

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

**AGENDA REQUEST FORM**

<b>1) Name and Title of Person Submitting the Request:</b>  Dale Kleven Administrative Rules Coordinator		<b>2) Date When Request Submitted:</b>  2/1/18 <small>Items will be considered late if submitted after 12:00 p.m. on the deadline date:          ■ 8 business days before the meeting</small>	
<b>3) Name of Board, Committee, Council, Sections:</b>  Accounting Examining Board			
<b>4) Meeting Date:</b>  2/8/18	<b>5) Attachments:</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<b>6) How should the item be titled on the agenda page?</b> Legislation and Rule Matters – Discussion and Consideration 1. Adoption Order for Accy 2 Relating to Education Required for Examination and Certification 2. Update on Pending Legislation and Pending and Possible Rulemaking Projects	
<b>7) Place Item in:</b> <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session <input type="checkbox"/> Both		<b>8) Is an appearance before the Board being scheduled?</b>  <input type="checkbox"/> Yes (Fill out Board Appearance Request) <input checked="" type="checkbox"/> No	<b>9) Name of Case Advisor(s), if required:</b>
<b>10) Describe the issue and action that should be addressed:</b>			
<b>11) Authorization</b>			
Signature of person making this request <i>Dale Kleven</i> 		Date <i>February 1, 2018</i>	
Supervisor (if required) 		Date <i>Feb 1, 2018</i>	
Executive Director signature (Indicates approval to add post agenda deadline item to agenda) _____ Date _____			
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This document shows the changes that will be made to ch. Accy 2 should the Board adopt Clearinghouse Rule CR 17-064.

## **Chapter Accy 2**

### **INDIVIDUAL CERTIFICATION AND LICENSURE**

#### **Subchapter III — Education**

**Accy 2.202 (1)** Earned a master's degree in accounting from ~~an institution, as defined in s. 442.04 (5) (a), Stats., with~~ an accounting program or department accredited by the Association to Advance Collegiate Schools of Business.

**Accy 2.202 (5)** ~~Satisfied the 150-hour coursework requirement as provided in emergency rule 1628.~~ In the course of completing at least 150 semester hours of education, earned a bachelor's or graduate degree in accounting prior to June 1, 2017, from an accounting program or department that is listed by an accrediting agency recognized by the board. This subsection applies only to a candidate who submitted his or her application for a certified public accountant certificate prior to October 1, 2018.

#### **Subchapter IV — Examination**

**Accy 2.303 (3)** ~~Satisfied the 120-hour coursework requirement as provided in emergency rule 1628.~~ Completed at least 120 semester hours of education leading to a bachelor's or graduate degree in accounting that meets the requirements specified in s. Accy 2.202 (5). This subsection applies only to a candidate who submitted an application to take the certified public accountant examination under s. Accy 2.302 prior to October 1, 2017.

#### **Subchapter V — Experience**

**Accy 2.403 Public accounting experience.** An individual must have at least one year of public accounting experience or its equivalent as determined by the board. Experience shall be acquired after the applicant has ~~earned 120 semester hours of education from an accredited college or university, including courses covering each of the subjects and the semester hours specified in s. Accy 2.202 (1) and (2) satisfied one of the requirements under s. Accy 2.303.~~ This experience must have been acquired within 5 years prior to applying for the certification as a certified public accountant.

STATE OF WISCONSIN  
ACCOUNTING EXAMINING BOARD

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IN THE MATTER OF RULEMAKING	:	ORDER OF THE
PROCEEDINGS BEFORE THE	:	ACCOUNTING EXAMINING BOARD
ACCOUNTING EXAMINING BOARD	:	ADOPTING RULES
	:	(CLEARINGHOUSE RULE 17-064)

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ORDER

An order of the Accounting Examining Board to amend Accy 2.002 (intro.) and 2.403 and repeal and recreate Accy 2.101 (2), 2.202, and 2.303, relating to education required for examination and certification.

Analysis prepared by the Department of Safety and Professional Services.

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ANALYSIS

**Statutes interpreted:**

Section 442.04 (5) (b) 3. and 4., Stats.

**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 examining boards “shall 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 examining 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 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 examining board.”

**Related statute or rule:**

None.

**Plain language analysis:**

These rules modify the semester hours and course subjects required in order to be granted a CPA certificate or to take the CPA examination, as follows:



1. Specifies methods for satisfying the 150 hours requirement for obtaining a CPA certificate. The methods differ depending on the degree received by the applicant and how the educational program, department, or educational institution from which the applicant earned the degree is accredited.
2. Provides that a person may satisfy the 120 hours requirement for taking the CPA examination if the person already satisfies the 150 hours requirement for obtaining a CPA certificate described above, the person otherwise satisfies the course content and semester hours required for a CPA certificate, or the person has completed course work that the board determines is reasonably equivalent to those requirements.

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

None.

**Comparison with rules in adjacent states:**

**Illinois:**

Illinois requires 150 college or university semester hours with an accounting concentration to be admitted to take the certified public accountant examination. The 150 hours must include a baccalaureate or higher degree conferred by an academic institution acceptable to the Illinois Board of Examiners (225 Ill. Comp. Stat. 450/3). The Board recognizes institutions of higher education accredited by a regional accrediting association recognized by the Council for Higher Education Accreditation or the U.S. Department of Education. The Board also recognizes business schools accredited by the Association of Advance Collegiate Schools of Business or the Association of Collegiate Business Schools and Programs (23 Ill. Adm. Code 1400.90 (c) (2) (G)).

**Iowa:**

Qualifications for a certificate as a certified public accountant in Iowa includes completion of at least 150 semester hours of college level education and receiving a baccalaureate or higher degree by a college or university recognized by the Iowa Accountancy Examining Board (Iowa Code §542.5 (7)). The Board recognizes institutions accredited by the American Assembly of Collegiate Schools of Business (193A IAC 3.2). Other qualifications include one year of verified experience and successful completion of the uniform certified accountant's examination (193A IAC 3.1).

**Michigan:**

Certification requirements in Michigan include the completion of a least 150 semester hours of college education including a baccalaureate degree or higher with a concentration in accounting (Mich. Admin. Code R 338.5116). For purposes of accreditation the Michigan Board of Accountancy recognizes the North Central Association of Colleges and Schools Commission on Institutions of Higher Education (Mich. Admin. Code R 338.5115). Qualifying experience for certification includes 2,000 hours of experience within a period of not less than one calendar year and not more than 5 calendar years (Mich. Admin. Code R 338.5117).

**Minnesota:**

The requirements for certification include the completion of one year of experience and 150 semester hours or 225 quarter hours at a college or university accredited by a recognized accrediting agency listed with the United States Department of Education, or an equivalent accrediting association (Minn. Stat. §326A.03 Subd. 6.). Before taking the examination an applicant is required to have a “baccalaureate or higher degree, with a major in accounting or a major in business with accounting emphasis, or an equivalent education, from a college or university that is fully accredited by a recognized accrediting agency listed with the United States Department of Education or an equivalent accrediting association.” (Minn. Stat. §326A.03 Subd. 3.).

**Summary of factual data and analytical methodologies:**

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

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

The 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.

**Fiscal Estimate and Economic Impact Analysis:**

The Fiscal Estimate and Economic Impact Analysis document is attached.

**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 may be contacted by email at [Kirsten.Reader@wisconsin.gov](mailto:Kirsten.Reader@wisconsin.gov), or by calling (608) 267-2435.

**Agency contact person:**

Dale Kleven, Administrative Rules Coordinator, Department of Safety and Professional Services, Division of Policy Development, 1400 East Washington Avenue, P.O. Box 8366, Madison, Wisconsin 53708; telephone 608-261-4472; email at [DSPSAdminRules@wisconsin.gov](mailto: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, 1400 East Washington Avenue, P.O. Box 8366, Madison, WI 53708-8935, or by email to [DSPSAdminRules@wisconsin.gov](mailto:DSPSAdminRules@wisconsin.gov). Comments must be submitted at or before the date and time the public hearing on these proposed rules is conducted. Information as to the place, date, and time of the public hearing will be published on the Department of Safety and Professional Services’ website and in the Wisconsin Administrative Register.

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TEXT OF RULE

SECTION 1. Accy 2.002 (intro.) is amended to read:

**Accy 2.002 Definitions. (intro.)** In this chapter, except where a different meaning is indicated:

SECTION 2. Accy 2.101 (2) is repealed and recreated to read:

**Accy 2.101 (2)** Proof of fulfilling the educational requirements specified in s. Accy 2.202 and s. 442.04 (5) (b) 3., Stats., by submitting one of the following:

(a) For a candidate who qualifies under s. Accy 2.202 (1), proof that the candidate earned a master's degree specified under s. Accy 2.202 (1).

(b) For a candidate who qualifies under s. Accy 2.202 (2), (3), or (4), certified copies of transcripts for all academic work completed at an accredited educational institution that reflect that the candidate has satisfied the requirement under s. Accy 2.202 (2), (3), or (4), whichever is applicable.

(c) For a candidate who qualifies under s. Accy 2.202 (5), certified copies of transcripts for all academic work leading to a bachelor's or higher degree in accounting meeting the coursework requirement described in s. Accy 2.202 (5).

SECTION 3. Accy 2.202 is repealed and recreated to read:

**Accy 2.202 Education required for certification.** A candidate applying for a certificate to practice as a certified public accountant must have earned a bachelor's or higher degree from an accredited educational institution and have satisfied one of the following for purposes of meeting the 150-hour coursework requirement under s. 442.04 (5) (b) 3., Stats.:

(1) Earned a master's degree in accounting from an institution, as defined in s. 442.04 (5) (a), Stats., with an accounting program or department accredited by the Association to Advance Collegiate Schools of Business.

(2) Earned a bachelor's or higher degree from a business program or college of business accredited by the Association to Advance Collegiate Schools of Business, the International Assembly for Collegiate Business Education, or the Accreditation Council for Business Schools and Programs, and completed at least 24 semester hours in accounting from an accredited educational institution at the undergraduate level or 15 semester hours at the graduate level, or an equivalent combination, that cover each of the following subject areas:

(a) Financial accounting.

(b) Cost or managerial accounting.

(c) Taxation.

(d) Auditing.

(e) Accounting information systems.

(3) Earned a bachelor's or higher degree from an accredited educational institution and completed all of the following:

(a) At least 24 semester hours in accounting from an accredited educational institution at the undergraduate level or 15 semester hours at the graduate level, or an equivalent combination, that cover each of the following subject areas:

1. Financial accounting.
2. Cost or managerial accounting.
3. Taxation.
4. Auditing.
5. Accounting information systems.

(b) At least 24 semester hours in business and economics courses other than accounting courses from an accredited educational institution at the undergraduate level or 15 semester hours at the graduate level, or an equivalent combination, that cover each of the following subject areas:

1. Economics.
2. Finance.
3. Statistics or data analytics.
4. Business law.
5. Information technology.

**Note:** The courses covering the subjects of financial accounting, cost or managerial accounting, taxation, and auditing under s. Accy 2.202 (2) or (3), would generally be courses taken beyond the introduction accounting course required of every business major.

(4) Completed coursework that the board determines is reasonably equivalent to the course content and semester hours requirements specified in sub. (3) (a) and (b).

(5) In the course of completing at least 150 semester hours of education, earned a bachelor's or graduate degree in accounting prior to June 1, 2017, from an accounting program or department that is listed by an accrediting agency recognized by the board. This subsection applies only to a candidate who submitted an application for a certified public accountant certificate prior to October 1, 2018.

SECTION 4. Accy 2.303 is repealed and recreated to read:

**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.

(3) Completed at least 120 semester hours of education leading to a bachelor's or graduate degree in accounting that meets the requirements specified in s. Accy 2.202 (5). This subsection applies only to a candidate who submitted an application to take the certified public accountant examination under s. Accy 2.302 prior to October 1, 2017.

SECTION 5. Accy 2.403 is amended to read:

**Accy 2.403 Public accounting experience.** An individual must have at least one year of public accounting experience or its equivalent as determined by the board. Experience shall be acquired after the applicant has ~~earned 120 semester hours of education from an accredited college or university, including courses covering each of the subjects and the semester hours specified in s. Accy 2.202 (1) and (2)~~ satisfied one of the requirements under s. Accy 2.303. This experience must have been acquired within 5 years prior to applying for the certification as a certified public accountant.

SECTION 6. 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.

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(END OF TEXT OF RULE)  
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Dated \_\_\_\_\_

Agency \_\_\_\_\_

Chairperson  
Accounting Examining Board

1. Type of Estimate and Analysis <input checked="" type="checkbox"/> Original <input type="checkbox"/> Updated <input type="checkbox"/> Corrected	
2. Administrative Rule Chapter, Title and Number Accy 2	
3. Subject Education required for examination and certification	
4. 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	5. Chapter 20, Stats. Appropriations Affected 20.165(1)(g)
6. Fiscal Effect of Implementing the Rule <div style="display: flex; justify-content: space-between;"> <div> <input checked="" type="checkbox"/> No Fiscal Effect  <input type="checkbox"/> Indeterminate         </div> <div> <input type="checkbox"/> Increase Existing Revenues  <input type="checkbox"/> Decrease Existing Revenues         </div> <div> <input type="checkbox"/> Increase Costs  <input type="checkbox"/> Could Absorb Within Agency's Budget  <input type="checkbox"/> Decrease Cost         </div> </div>	
7. The Rule Will Impact the Following (Check All That Apply) <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> State's Economy  <input type="checkbox"/> Local Government Units         </div> <div> <input type="checkbox"/> Specific Businesses/Sectors  <input type="checkbox"/> Public Utility Rate Payers  <input type="checkbox"/> Small Businesses <b>(if checked, complete Attachment A)</b> </div> </div>	
8. Would Implementation and Compliance Costs Be Greater Than \$20 million? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Policy Problem Addressed by the Rule These proposed rules modify the semester hours and course subjects required in order to be granted a CPA certificate or to take the CPA examination, as follows:  1. Specifies methods for satisfying the 150 hours requirement for obtaining a CPA certificate. The methods differ depending on the degree received by the applicant and how the educational program, department, or educational institution from which the applicant earned the degree is accredited.  2. Provides that a person may satisfy the 120 hours requirement for taking the CPA examination if the person already satisfies the 150 hours requirement for obtaining a CPA certificate described above, the person otherwise satisfies the course content and semester hours required for a CPA certificate, or the person has completed course work that the board determines is reasonably equivalent to those requirements.	
10. 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 was posted on the Department of Safety and Professional Services' website for 14 days in order to solicit comments from businesses, representative associations, local governmental units, and individuals that may be affected by the rule. No comments were received.	
11. Identify the local governmental units that participated in the development of this EIA. No local governmental units participated in the development of this EIA.	
12. 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) This proposed rule will not have a significant impact on specific businesses, business sectors, public utility rate payers, local governmental units, or the state's economy as a whole.	
13. Benefits of Implementing the Rule and Alternative(s) to Implementing the Rule The benefit to implementing the rule is providing updated educational requirements. If the rule is not implemented, it will continue to provide outdated educational requirements.	

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14. Long Range Implications of Implementing the Rule

The long range implication of implementing the rule is updated educational requirements.

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15. Compare With Approaches Being Used by Federal Government

None

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

**Illinois:**

Illinois requires 150 college or university semester hours with an accounting concentration to be admitted to take the certified public accountant examination. The 150 hours must include a baccalaureate or higher degree conferred by an academic institution acceptable to the Illinois Board of Examiners (225 Ill. Comp. Stat. 450/3). The Board recognizes institutions of higher education accredited by a regional accrediting association recognized by the Council for Higher Education Accreditation or the U.S. Department of Education. The Board also recognizes business schools accredited by the Association of Advance Collegiate Schools of Business or the Association of Collegiate Business Schools and Programs (23 Ill. Adm. Code 1400.90 (c) (2) (G)).

**Iowa:**

Qualifications for a certificate as a certified public accountant in Iowa includes completion of at least 150 semester hours of college level education and receiving a baccalaureate or higher degree by a college or university recognized by the Iowa Accountancy Examining Board (Iowa Code §542.5 (7)). The Board recognizes institutions accredited by the American Assembly of Collegiate Schools of Business (193A IAC 3.2). Other qualifications include one year of verified experience and successful completion of the uniform certified accountant's examination (193A IAC 3.1).

**Michigan:**

Certification requirements in Michigan include the completion of a least 150 semester hours of college education including a baccalaureate degree or higher with a concentration in accounting (Mich. Admin. Code R 338.5116). For purposes of accreditation the Michigan Board of Accountancy recognizes the North Central Association of Colleges and Schools Commission on Institutions of Higher Education (Mich. Admin. Code R 338.5115). Qualifying experience for certification includes 2,000 hours of experience within a period of not less than one calendar year and not more than 5 calendar years (Mich. Admin. Code R 338.5117).

**Minnesota:**

The requirements for certification include the completion of one year of experience and 150 semester hours or 225 quarter hours at a college or university accredited by a recognized accrediting agency listed with the United States Department of Education, or an equivalent accrediting association (Minn. Stat. §326A.03 Subd. 6.). Before taking the examination an applicant is required to have a "baccalaureate or higher degree, with a major in accounting or a major in business with accounting emphasis, or an equivalent education, from a college or university that is fully accredited by a recognized accrediting agency listed with the United States Department of Education or an equivalent accrediting association." (Minn. Stat. §326A.03 Subd. 3.).

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17. Contact Name

Dale Kleven

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18. Contact Phone Number

(608) 261-4472

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

<b>1) Name and Title of Person Submitting the Request:</b>  Erin Karow, Executive Director		<b>2) Date When Request Submitted:</b> 2/2/2018 <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>	
<b>3) Name of Board, Committee, Council, Sections:</b>  Accounting Examining Board			
<b>4) Meeting Date:</b>  2/8/2018	<b>5) Attachments:</b>  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>6) How should the item be titled on the agenda page?</b>  <b>Credentialing Matters – Discussion and Consideration</b> <ol style="list-style-type: none"> <li>1. Requirements for License Renewals After Five Years</li> <li>2. Examination Extension Requests</li> <li>3. NASBA ALD Project Update</li> </ol>	
<b>7) Place Item in:</b>  <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session	<b>8) Is an appearance before the Board being scheduled?</b>  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>9) Name of Case Advisor(s), if required:</b>  None	
<b>10) Describe the issue and action that should be addressed:</b>  The Board will discuss credentialing procedures regarding CPA license renewals after five years and granting examination extension requests. Below are the links to the appropriate Administrative Code for reference: <ol style="list-style-type: none"> <li>1. <u>Requirements for License Renewals After Five Years</u>  <a href="#">Accy 2.501 Requirements for renewal and reinstatement of individual licenses</a> </li> <li>2. <u>Examination Extension Requests</u>  <a href="#">Accy 2.304 Candidates for examination</a> </li> <li>3. <u>NASBA ALD Project Update</u>            Credentialing staff will be providing the Board an update on the NASBA ALD project.         </li> </ol>			
<b>11) Authorization</b>			
Signature of person making this request		Date	
Supervisor (if required) <i>Erin Karow</i>		Date <i>2/2/2018</i>	
Executive Director signature (indicates approval to add post agenda deadline item to agenda) Date			
<b>Directions for including supporting documents:</b> <ol style="list-style-type: none"> <li>1. This form should be attached to any documents submitted to the agenda.</li> <li>2. Post Agenda Deadline items must be authorized by a Supervisor and the Policy Development Executive Director.</li> <li>3. If necessary, provide original documents needing Board Chairperson signature to the Bureau Assistant prior to the start of a meeting.</li> </ol>			



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

**AGENDA REQUEST FORM**

<b>1) Name and Title of Person Submitting the Request:</b>  <b>Darcy Cullins, LPPA</b>		<b>2) Date When Request Submitted:</b> <b>01/26/18</b> <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>													
<b>3) Name of Board, Committee, Council, Sections:</b>  <b>Accounting Examining Board</b>															
<b>4) Meeting Date:</b>  <b>02/08/18</b>	<b>5) Attachments:</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<b>6) How should the item be titled on the agenda page?</b>  <b>Credentialing Matters</b> 1. <b>Certified Public Accountants Certified and Licensed Since Last Review Meeting</b> 2. <b>Firms Licensed Since Last Review Meeting</b>													
<b>7) Place Item in:</b> <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session	<b>8) Is an appearance before the Board being scheduled?</b>  <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>9) Name of Case Advisor(s), if required:</b>  N/A													
<b>10) Describe the issue and action that should be addressed:</b>  <b>Informational – No Action:</b> List of Certified Public Accountants certified and licensed, and firms licensed since last review meeting on <b>November 7, 2017</b> .															
<b>11) Authorization</b>  <table style="width: 100%;"> <tr> <td style="width: 60%;"><b>Darcy Cullins</b></td> <td style="width: 40%;"><b>Date: 01/26/18</b></td> </tr> <tr> <td>Signature of person making this request</td> <td>Date</td> </tr> <tr> <td colspan="2"><hr/></td> </tr> <tr> <td>Supervisor (if required)</td> <td>Date</td> </tr> <tr> <td colspan="2"><hr/></td> </tr> <tr> <td colspan="2">Executive Director signature (indicates approval to add post agenda deadline item to agenda)    Date</td> </tr> </table>				<b>Darcy Cullins</b>	<b>Date: 01/26/18</b>	Signature of person making this request	Date	<hr/>		Supervisor (if required)	Date	<hr/>		Executive Director signature (indicates approval to add post agenda deadline item to agenda)    Date	
<b>Darcy Cullins</b>	<b>Date: 01/26/18</b>														
Signature of person making this request	Date														
<hr/>															
Supervisor (if required)	Date														
<hr/>															
Executive Director signature (indicates approval to add post agenda deadline item to agenda)    Date															
<b>Directions for including supporting documents:</b> 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. 26456-1; Townsend, Sierra       | 50. 26505-1; Babcock, Jacob*       |
| 2. 26457-1; Townsend, Paul         | 51. 26506-1; George, Abby          |
| 3. 26458-1; Morrill, Melissa       | 52. 26507-1; Buhr, Megan           |
| 4. 26459-1; Henricks, Catherine    | 53. 26508-1; Schmelz, Ellyn        |
| 5. 26460-1; Brumbaugh, Timothy     | 54. 26509-1; Kalms, Anissa         |
| 6. 26461-1; Bergstrom, Jake        | 55. 26510-1; Erdmann, Aaron        |
| 7. 26462-1; Lundin, Frederick      | 56. 26511-1; Thompson, Robert      |
| 8. 26463-1; Ren, Zijun             | 57. 26512-1; Goerres, Ryan         |
| 9. 26464-1; Dutt, Anagha           | 58. 26513-1; Schuett, Breanna      |
| 10. 26465-1; Schweiger, Scott*     | 59. 26514-1; Brickner, Abigail     |
| 11. 26466-1; Albers, Charles       | 60. 26515-1; Abraham, Eric         |
| 12. 26467-1; Hahn, Jason           | 61. 26516-1; Smith, Noah           |
| 13. 26468-1; Bower, Jessica        | 62. 26517-1; Palzewicz, Maxwell*   |
| 14. 26469-1; McKendrick, Craig     | 63. 26518-1; Cerotzke, Katherine   |
| 15. 26470-1; Cooper, Erik          | 64. 26519-1; Jakubicz, Andrew      |
| 16. 26471-1; Monroe, Dustin        | 65. 26520-1; St John, Thomas       |
| 17. 26472-1; Dinh, Kevin           | 66. 26521-1; Verstegen, Matthew    |
| 18. 26473-1; Steers, Jason         | 67. 26522-1; Mau, Charles          |
| 19. 26474-1; Gessler, Devyn        | 68. 26523-1; Hodel, Christian      |
| 20. 26475-1; Fischer, Joseph       | 69. 26524-1; Gazaryan, Rachel      |
| 21. 26476-1; Ragland, Mara         | 70. 26525-1; Dempster, William*    |
| 22. 26477-1; Maki, Trevor          | 71. 26526-1; Rawluk, Ian           |
| 23. 26478-1; Belter, Robert        | 72. 26527-1; Alinea, Augusto       |
| 24. 26479-1; Baldwin, Emily        | 73. 26528-1; Kronberg, Mitchell    |
| 25. 26480-1; Graver, Charles       | 74. 26529-1; Schwalenberg, Preston |
| 26. 26481-1; Heiden, Kevin         | 75. 26530-1; Smith, Nathan         |
| 27. 26482-1; Mooney, Ryan          | 76. 26531-1; Droeszler, Caleb      |
| 28. 26483-1; Magolan, McKenon      | 77. 26532-1; McDaniel, Joshua      |
| 29. 26484-1; Cegelski, Daniel      | 78. 26533-1; Walsh, Brady          |
| 30. 26485-1; Freund, Jaclyn        | 79. 26534-1; Platta, Andrew        |
| 31. 26486-1; Welch, Mary           | 80. 26535-1; Faanes, Jason         |
| 32. 26487-1; Van Uithoven, Krsiten | 81. 26536-1; Leibfried, Brett      |
| 33. 26488-1; Jordan, David         | 82. 26537-1; Ditter, Patrick       |
| 34. 26489-1; Pyzyk, Theodore       | 83. 26538-1; Falcon, Maurice       |
| 35. 26490-1; Raiche, James         | 84. 26539-1; Malone, Thomas        |
| 36. 26491-1; Thoe, Kaitlyn*        | 85. 26540-1; McKaig, Emily         |
| 37. 26492-1; Weiner, Riley         | 86. 26541-1; McVey, Douglas        |
| 38. 26493-1; Seehafer, Tyler       | 87. 26542-1; Metz, Justin          |
| 39. 26494-1; Hurda, Jeffery        | 88. 26543-1; Singh, Jasleen        |
| 40. 26495-1; Stanger, Holly        | 89. 26544-1; Wall, Andrew*         |
| 41. 26496-1; Traudt, Matthew       | 90. 26545-1; Beigel, Joseph*       |
| 42. 26497-1; Harrington, Emily     | 91. 26546-1; Blok, Kathryn         |
| 43. 26498-1; Bergman, Jacob        | 92. 26547-1; Andaloro, Kevin       |
| 44. 26499-1; Theiler, Ryan         | 93. 26548-1; Anger, Michael        |
| 45. 26500-1; Straw, Michelle       | 94. 26549-1; Borrelli, Jeffrey     |
| 46. 26501-1; Gilfillan, Abigail    | 95. 26550-1; Czerwinski, Nicholas  |
| 47. 26502-1; Nysven, Alex          | 96. 26551-1; Degeneffe, Zachary*   |
| 48. 26503-1; Jacobs, Brian         | 97. 26552-1; Erickson, Loraine     |
| 49. 26504-1; Metzger, Myles        | 98. 26553-1; Glaser, Vance         |

- |                                     |  |
|-------------------------------------|--|
| 99. 26554-1; Hendricks, Jessica     | 132. 26587-1; Schueffner, Dustin       |
| 100. 26555-1; Lagerman, Heidi       | 133. 26588-1; Meyer, Derek             |
| 101. 26556-1; Moede, Terra          | 134. 26589-1; Walker, Jacob            |
| 102. 26557-1; Peck, Katherine       | 135. 26590-1; Arts, Alan               |
| 103. 26558-1; Diedrich, Sylvia      | 136. 26591-1; Bartos, Kevin            |
| 104. 26559-1; Johnsen, Bryan        | 137. 26592-1; Clare, Elliott           |
| 105. 26560-1; Mielke, Morgan        | 138. 26593-1; Reybrock, Elizabeth      |
| 106. 26561-1; Raabe, Nicole         | 139. 26594-1; Abild, Nicholas          |
| 107. 26562-1; Vasilev, Irina        | 140. 26595-1; Swider, Lucas            |
| 108. 26563-1; Welchlin, Nathan      | 141. 26596-1; Peterson, Joseph         |
| 109. 26564-1; Wilcox, Jacqueline*   | 142. 26597-1; McCarthy, Shannon        |
| 110. 26565-1; Yi, Menghan           | 143. 26598-1; Robarge, Paul            |
| 111. 26566-1; Abdusselimov, Maxim   | 144. 26599-1; Frankwick, Andrew*       |
| 112. 26567-1; Chau, Tony            | 145. 26600-1; Zhang, Cui               |
| 113. 26568-1; Goldsworthy, Brittany | 146. 26601-1; Adam, Brent C            |
| 114. 26569-1; Hird, Scott           | 147. 26602-1; Bellile, Robert          |
| 115. 26570-1; Lotz, Emmett          | 148. 26603-1; Kendall, Anthony         |
| 116. 26571-1; Eronson, Conrad       | 149. 26604-1; Kopitzke, Mathias        |
| 117. 26572-1; Paulson, Benjamin     | 150. 26605-1; Kahl, Tyler              |
| 118. 26573-1; Justus, Allison       | 151. 26606-1; Trzebiatowski, Katherine |
| 119. 26574-1; Hand, Hannah          | 152. 26607-1; Gapinski, Emily          |
| 120. 26575-1; Swartz, Lee           | 153. 26608-1; Bahr, Marissa            |
| 121. 26576-1; Veaser, Jesse*        | 154. 26609-1; Roberts, Joseph          |
| 122. 26577-1; Ackerman, Aaron       | 155. 26610-1; Kostroski, Katherine     |
| 123. 26578-1; O'Gorman, Amedee      | 156. 26611-1; Sapiro, David            |
| 124. 26579-1; Cheung, To Ming Enoch | 157. 26612-1; McCullick, Christopher   |
| 125. 26580-1; Connors Roth, Martha  | 158. 26613-1; Jordan, Melissa          |
| 126. 26581-1; Dawidiuk, Kaitlin     | 159. 26614-1; Schnelle, Sara           |
| 127. 26582-1; Gullicksrud, Reidar*  |  |
| 128. 26583-1; Lee, Chao             |  |
| 129. 26584-1; Swanson, Jonathan     |  |
| 130. 26585-1; Bruckschen, Nathaniel |  |
| 131. 26586-1; Kieffer, Daniel       |  |

*\*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. 1520-3; Steliga & Associates, S.C
2. 1521-3; Alan E. Matsoff, S.C.
3. 1522-3; Breunig CPA, LLC
4. 1523-3; Schensema CPA Inc
5. 1524-3; John D. Helgeson, CPA, LTD
6. 1526-3; Jensen Tax & Accounting LLC
7. 1527-3; Cherie L. Miller CPA
8. 1528-3; Jensen Tax & Accounting LLC
9. 1529-3; James Hamlin & Co., P.C.
10. 1530-3; Maria Brasda, CPA