



ACCOUNTING EXAMINING BOARD
Room 121C, 1400 East Washington Avenue, Madison
Contact: Erin Karow (608) 266-2112
May 10, 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 of February 8, 2018 (4-11)

C. Administrative Matters – Discussion and Consideration

1. Staff Updates
2. Department Updates
3. Update Regarding the Occupational Licensure Study
4. Board Members – Term Expiration Dates
 - a. Joseph Braunger – 7/1/2017
 - b. Todd C. Craft – 7/1/2020
 - c. Gerald E. Denor – 7/1/2017
 - d. Kathleen J. LaBrake – 7/1/2018
 - e. Glenn Michaelsen – 7/1/2017
 - f. John Scheid – 7/1/2019

D. Legislative and Administrative Rule Matters – Discussion and Consideration (12-18)

1. 2011 Wisconsin Act 21
2. Requirements for Renewal and Reinstatement of Individual Licenses Under Accy 2.501
3. Update on Legislation and Pending or Possible Rulemaking Projects

E. Credentialing Matters – Discussion and Consideration (19-26)

1. Review of Request for Course Equivalency from the University of Wisconsin-Milwaukee
2. Review of Current Education Requirements Regarding Applicants with Foreign Education
3. Certified Public Accountants Certified and Licensed Since the Last Board Meeting
4. Firms Licensed Since the Last Board Meeting

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 (27)

1. Application Reviews
 - a. Experience Review and Foreign Education – Xiaomei Sun

J. Review of Conviction and Previous License Revocation for Jon Neal #633141 (28-57)

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

1. **Proposed Stipulations, Final Decisions and Orders**
 - a. 15 ACC 032 – G.T., LLP **(58-63)**
 - b. 15 ACC 032 – M.K.K. **(64-69)**
2. **Case Closures**
 - a. 15 ACC 032 – J.R. **(70-75)**

L. Proposed Final Decisions and Orders

1. Kevin A. Pettit, Respondent (DHA Case Number SPS-18-000116/DLSC Case Number 16 ACC 006) **(76-85)**

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. Professional Assistance Procedure (PAP) Matters
6. Petitions for Summary Suspensions
7. Petitions for Designation of Hearing Examiner
8. Proposed Stipulations, Final Decisions and Orders
9. Proposed Interim Orders
10. Administrative Warnings
11. Review of Administrative Warnings
12. Proposed Final Decision and Orders
13. Matters Relating to Costs/Orders Fixing Costs
14. Case Closings
15. Motions
16. 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. Open Session Items Noticed Above Not Completed in the Initial Open Session

ADJOURNMENT

NEXT MEETING DATE: AUGUST 9, 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.

**ACCOUNTING EXAMINING BOARD
MEETING MINUTES
FEBRUARY 8, 2018**

PRESENT: Joseph Braunger (*via GoToMeeting*), Todd Craft (*via GoToMeeting*), Gerald Denor (*via GoToMeeting/ excused at 9:12 a.m., returned at 9:20 a.m.*), Glenn Michaelsen, John Scheid

EXCUSED: Kathleen LaBrake

STAFF: Erin Karow, Executive Director; Amber Cardenas, Legal Counsel; Dale Kleven, Rules Coordinator; Emily Handel, Bureau Assistant; and other DSPS Staff

CALL TO ORDER

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

ADOPTION OF THE AGENDA

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

APPROVAL OF MINUTES OF NOVEMBER 7, 2017

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the minutes of November 7, 2017 as published. Motion carried unanimously.

ADMINISTRATIVE MATTERS

Election of Officers

BOARD CHAIR

NOMINATION: Gerald Denor nominated John Scheid for the Office of Board Chair.

Erin Karow called for nominations 3 times.

Roll Call Vote: Joseph Braunger-yes; Todd Craft-yes; Gerald Denor-yes; Glenn Michaelsen-yes; and John Scheid-yes.

John Scheid was elected as Chair by unanimous consent.

VICE CHAIR

NOMINATION: Gerald Denor nominated Todd Craft for the Office of Vice Chair.

Erin Karow called for nominations 3 times.

Roll Call Vote: Joseph Braunger-yes; Todd Craft-yes; Gerald Denor-yes; Glenn Michaelsen-yes; and John Scheid-yes.

Todd Craft was elected as Vice Chair by unanimous consent.

SECRETARY

NOMINATION: John Scheid nominated Gerald Denor for the Office of Secretary.

Erin Karow called for nominations 3 times.

Roll Call Vote: Joseph Braunger-yes; Todd Craft-yes; Gerald Denor-yes; Glenn Michaelsen-yes; and John Scheid-yes.

Gerald Denor was elected as Secretary by unanimous consent.

(Gerald Denor left the meeting at 9:12 a.m.)

2018 ELECTION RESULTS	
Board Chair	John Scheid
Vice Chair	Todd Craft
Secretary	Gerald Denor

Appointment of Liaisons and Alternates

2018 LIAISON APPOINTMENTS	
Credentialing Liaisons	Kathleen LaBrake, Gerald Denor
Monitoring and Professional Assistance Procedure (PAP) Liaison	Glenn Michaelsen Alternate: Gerald Denor
Legislative Liaisons	John Scheid, Todd Craft
Travel Liaison	John Scheid (Chair)

Newsletter Liaison	Gerald Denor Alternate: John Scheid
Screening Panel	Gerald Denor, Kathleen LaBrake, Glenn Michaelsen, Todd Craft, John Scheid

MOTION: John Scheid moved, seconded by Glenn Michaelsen, to affirm the Chair's appointment of liaisons for 2018. Motion carried unanimously.

(Gerald Denor returned to the meeting at 9:20 a.m.)

Delegation of Authorities

Document Signature Authority

MOTION: John Scheid moved, seconded by Todd Craft, 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 the 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 the Executive Director, or designee, to sign the name of any Board member on documents as necessary and appropriate. Motion carried unanimously.

Delegated Authority for Urgent Matters

MOTION: Glenn Michaelsen moved, seconded by Gerald Denor, that in order to facilitate the completion of urgent matters between meetings, the Board delegates its authority to the Chair (or, in the absence of the Chair, 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.

Monitoring Delegations

MOTION: John Scheid moved, seconded by Joseph Braunger, to adopt the "Roles and Authorities Delegated to the Monitoring Liaison and Department Monitor" document as presented. Motion carried unanimously.

Credentialing Authority Delegations

MOTION: Glenn Michaelsen moved, seconded by Todd Craft, to grant certification and licensure to certified public accountants 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.

Delegation of Authority to Credentialing Liaisons

MOTION: John Scheid moved, seconded by Glenn Michaelsen, to delegate authority to the Credentialing Liaisons to make all credentialing decisions. Motion carried unanimously.

Delegation of Authority to DSPS When Rule and Statute Criteria is Met

MOTION: John Scheid moved, seconded by Joseph Braunger, to delegate credentialing authority DSPS to act upon applications that meet the criteria of Rule and Statute and thereby would not need further Board or Board liaison review. Motion carried unanimously.

Delegation of Authority for Conviction Reviews

MOTION: Glenn Michaelsen moved, seconded by Joseph Braunger, 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.

Delegated Authority for Application Denial Reviews

MOTION: Glenn Michaelsen moved, seconded by Joseph Braunger, 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.

Voluntary Surrenders

MOTION: John Scheid moved, seconded by Gerald Denor, to delegate authority to the assigned case advisor to accept or refuse a request for voluntary surrender of a license by a licensee who has a pending complaint or disciplinary matter per Wis. Stat. § 440.19. Motion carried unanimously.

Authorization for DSPS to Provide Board Member Contact Information to National Regulatory Bodies

MOTION: Gerald Denor moved, seconded by Todd Craft, to authorize Department staff to provide national regulatory bodies with all board member contact information that the Department retains on file. Motion carried unanimously.

Optional Renewal Notice Insert Delegation

MOTION: Glenn Michaelsen moved, seconded by John Scheid, to designate Gerald Denor 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 Delegation

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

Travel Delegation

MOTION: Joseph Braunger moved, seconded by Gerald Denor, to delegate authority to the Travel Liaison to approve any Board member travel. Motion carried unanimously.

Occupational Licensure Study Liaison

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to designate John Scheid as the Board's liaison to represent and speak on behalf of the Board regarding occupational license review and related matters. Motion carried unanimously.

LEGISLATIVE AND ADMINISTRATIVE RULE MATTERS

Adoption Order for Accy 2, Relating to Education Required for Examination and Certification

MOTION: Glenn Michaelsen moved, seconded by John Scheid, to approve the Adoption Order for Clearinghouse Rule 17-064, relating to education required for examination and certification. Motion carried unanimously.

CREDENTIALING MATTERS

Requirements for License Renewal After Five Years

MOTION: Gerald Denor moved, seconded by John Scheid, to clarify that applicants applying to renew their credential that has been expired more than five years under Wis. Admin. Code § Accy 2.501(2), are required to submit either verification of successful completion of examinations specified in Wis. Admin. Code § Accy 2.301, or verification of education specified in Wis. Admin. Code § Accy 2.202. *See* Wis. Admin. Code § Accy 2.501(2)(c). Motion carried unanimously.

CLOSED SESSION

MOTION: Glenn Michaelsen moved, seconded by John Scheid, 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.); and to confer with legal counsel (s. 19.85(1)(g), Stats.). John Scheid, 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; Glenn Michaelsen-yes; and John Scheid-yes. Motion carried unanimously.

The meeting convened to Closed Session at 11:09 a.m.

RECONVENE TO OPEN SESSION

MOTION Joseph Braunger moved, seconded by Gerald Denor, to reconvene into Open Session. Motion carried unanimously.

The meeting was reconvened into Open Session at 11:39 a.m.

VOTE ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION

MOTION: Glenn Michaelsen 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

Endorsement Education Review – Sehee Fritzel

MOTION: Glenn Michaelsen moved, seconded by John Scheid, to table the Certified Public Accountant application of Sehee Fritzel. Motion carried unanimously.

Experience Review – Xiaomei Sun

MOTION: Gerald Denor moved, seconded by Joseph Braunger, to table the Certified Public Accountant application of Xiaomei Sun. Motion carried unanimously.

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

Administrative Warning

16 ACC 021-M.J.L.

MOTION: Glenn Michaelsen moved, seconded by Gerald Denor, to issue an Administrative Warning in the matter of DLSC case number 16 ACC 012 against M.J.L. Motion carried unanimously.

Proposed Stipulations, Final Decisions and Orders

16 ACC 024 – Michael F. Cuccia and Michael F Cuccia CPA, Inc.

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to adopt the Findings of Fact, Conclusions of Law and Order in the matter of disciplinary proceedings against Michael F. Cuccia and Michael F Cuccia CPA, Inc., DLCS case number 16 ACC 024. Motion carried unanimously.

ORDER FIXING COSTS

Stuart W. Peterson – DHA Case Number SPS-16-0070/DLSC Case Number 15 ACC 028

MOTION: John Scheid moved, seconded by Joseph Braunger, to adopt the Order Fixing Costs in the matter of disciplinary proceedings against Stuart W. Peterson (DHA Case Number SPS-16-0070/DLSC Case Number 15 ACC 028). Motion carried unanimously.

Jerome H. Huser – DHA Case Number SPS-17-0015/DLSC Case Number 16 ACC 009

MOTION: Glenn Michaelsen moved, seconded by Gerald Denor, to adopt the Order Fixing Costs in the matter of disciplinary proceedings against Jerome H. Huser (DHA Case Number SPS-17-0015/DLSC Case Number 16 ACC 009). Motion carried unanimously.

ADJOURNMENT

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

The meeting adjourned at 11:41 a.m.

AGENDA REQUEST FORM

1) Name and Title of Person Submitting the Request: Dale Kleven Administrative Rules Coordinator		2) Date When Request Submitted: 4/30/18 <small>Items will be considered late if submitted after 12:00 p.m. on the deadline date: ▪ 8 business days before the meeting</small>	
3) Name of Board, Committee, Council, Sections: Accounting Examining Board			
4) Meeting Date: 5/10/18	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? Legislation and Rule Matters – Discussion and Consideration 1. 2011 Wisconsin Act 21 2. Requirements for Renewal and Reinstatement of Individual Licenses Under Accy 2.501 3. Update on Pending Legislation and Pending and Possible Rulemaking Projects	
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 (Fill out Board Appearance Request) <input checked="" type="checkbox"/> No	9) Name of Case Advisor(s), if required:
10) Describe the issue and action that should be addressed:			
11) Authorization <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="width: 45%;"><i>Dale Kleven</i></div> <div style="width: 45%;"><i>April 30, 2018</i></div> </div> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 10px;"> <div style="width: 45%;">Signature of person making this request</div> <div style="width: 45%;">Date</div> </div> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 10px;"> <div style="width: 45%;">Supervisor (if required)</div> <div style="width: 45%;">Date</div> </div> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 10px;"> <div style="width: 45%;">Executive Director signature (indicates approval to add post agenda deadline item to agenda)</div> <div style="width: 45%;">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.			



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2011 Wisconsin Act 21
[January 2011 Special Session
Assembly Bill 8]

Administrative Rules

2011 Wisconsin Act 21 makes changes to statutes that relate to the promulgation of administrative rules, including changes relating to agency authority to promulgate rules; gubernatorial approval of statements of scope and final drafts of proposed rules; economic impact analyses; legislative review of proposed rules; and venue in judicial review actions related to the validity or invalidity of administrative rules.

Agency Authority to Promulgate Rules and Implement Standards

Act 21 provides that no agency may implement or enforce any standard, requirement, or threshold, including as a term or condition of any license issued by the agency, unless that standard, requirement, or threshold is explicitly required or explicitly permitted by statute or by rule. The Act also allows the Governor, by executive order, to prescribe guidelines to ensure that rules are promulgated in compliance with subch. II of ch. 227, Stats.

Further, the Act provides that all of the following apply to the promulgation of a rule interpreting the provisions of a statute enforced or administered by an agency:

- A statutory or nonstatutory provision containing a statement or declaration of legislative intent, purpose, findings, or policy does not confer rule-making authority on the agency or augment the agency's rule-making authority beyond the rule-making authority that is explicitly conferred on the agency by the Legislature.
- A statutory provision describing the agency's general powers or duties does not confer rule-making authority on the agency or augment the agency's rule-making authority beyond the rule-making authority that is explicitly conferred on the agency by the Legislature.
- A statutory provision containing a specific standard, requirement, or threshold does not confer on the agency the authority to promulgate, enforce, or administer a rule that contains a standard,

requirement, or threshold that is more restrictive than the standard, requirement, or threshold contained in the statutory provision.

Gubernatorial Approval of Statements of Scope

Act 21 requires that an agency submit a statement of the scope of a proposed rule to the Governor and, as required by law prior to Act 21, to the individual or body with policy-making powers over the subject matter of the proposed rule for approval. The agency may not send the scope statement to the Legislative Reference Bureau (LRB) for publication until the Governor issues a written notice of approval of the statement. In addition, the Act prohibits a state employee or official from performing any activity in connection with the drafting of a proposed rule, except for an activity necessary to prepare the scope statement, until the Governor and the individual or body with policy-making powers over the subject matter of the proposed rule approve the statement.

Further, the Act requires that if an agency changes the scope of the proposed rule in any meaningful or measurable way, the agency must prepare and obtain approval of a revised scope statement in the same manner as the original statement was prepared and approved. No state employee or official may perform any activity in connection with the drafting of the proposed rule, except for an activity necessary to prepare the revised scope statement, until the revised scope statement is approved.

Economic Impact Analyses

Act 21 requires that an agency prepare an economic impact analysis for a proposed rule before submitting the rule to the Legislative Council staff for review by the Rules Clearinghouse. An economic impact analysis must contain information on the economic effect of the proposed rule on specific businesses, business sectors, public utility ratepayers, local governmental units, and the state's economy as a whole. When preparing the analysis, the agency must solicit information and advice from businesses, associations representing businesses, local governmental units, and individuals that may be affected by the proposed rule. The agency must prepare an economic impact analysis in coordination with local governmental units that may be affected by the proposed rule. The agency may request information that is reasonably necessary for the preparation of an economic impact analysis from other businesses, associations, local governmental units, and individuals and from other agencies. The economic impact analysis must include all of the following:

- An analysis and quantification of the policy problem that the proposed rule is intending to address, including comparisons with the approaches used by the federal government and by Illinois, Iowa, Michigan, and Minnesota to address that policy problem and, if the approach chosen by the agency to address that policy problem is different from those approaches, a statement as to why the agency chose a different approach.
- An analysis and detailed quantification of the economic impact of the proposed rule, including the implementation and compliance costs that are reasonably expected to be incurred by or passed along to the businesses, local governmental units, and individuals that may be affected by the proposed rule.
- An analysis of the actual and quantifiable benefits of the proposed rule, including an assessment of how effective the proposed rule will be in addressing the policy problem that the rule is intended to address.
- An analysis of alternatives to the proposed rule, including the alternative of not promulgating the proposed rule.

- A determination made in consultation with the businesses, local governmental units, and individuals that may be affected by the proposed rule as to whether the proposed rule would adversely affect in a material way the economy, a sector of the economy, productivity, jobs, or the overall economic competitiveness of the state.

Act 21 requires that an agency submit the economic impact analysis and any revised economic impact analysis to the Legislative Council staff, the Department of Administration (DOA), the Governor, and the Chief Clerk of each house of the Legislature. This must be done on the day that the proposed rule is submitted to the Legislative Council staff for review by the Rules Clearinghouse.

Further, *Act 21* requires that if a proposed rule is modified after the economic impact analysis is submitted so that the economic impact of the proposed rule is significantly changed, the agency must prepare a revised economic impact analysis for the proposed rule as modified. A revised economic impact analysis must be prepared and submitted in the same manner as an original economic impact analysis is prepared and submitted.

If an economic impact analysis regarding a proposed rule indicates that a total of \$20,000,000 or more in implementation and compliance costs are reasonably expected to be incurred by or passed along to businesses, local governmental units, and individuals as a result of the proposed rule, the Act requires that DOA review the proposed rule and issue a report. The agency may not submit a proposed rule to the Legislature for review until the agency receives a copy of DOA's report and the approval of the DOA Secretary. The report must include all of the following findings:

- That the economic impact analysis is supported by related documentation contained or referenced in the economic impact analysis.
- That the agency has statutory authority to promulgate the proposed rule.
- That the proposed rule, including any administrative requirements, is consistent with and not duplicative of other state rules or federal regulations.
- That the agency has adequately documented the factual data and analytical methodologies that the agency used in support of the proposed rule and the related findings that support the regulatory approach that the agency chose for the proposed rule.

Lastly, *Act 21* requires that the Legislative Council staff include, or provide a link to, the economic impact analysis and any revised economic impact analysis on its administrative rules Internet site. A notice of a hearing on a proposed rule must include the economic impact analysis and any report prepared by DOA, or a summary of that analysis and report and a description of how a copy of the full analysis and report may be obtained from the agency at no charge.

Gubernatorial Approval of Final Drafts of Proposed Rules

Act 21 requires that an agency submit a proposed rule that is in final draft form to the Governor for approval. The Governor may approve or reject the proposed rule, and, if the Governor approves a proposed rule, he or she must provide the agency with a written notice of that approval. A proposed rule may not be submitted to the Legislature for review unless the Governor has approved the proposed rule in writing.

Legislative Review of Proposed Rules

Act 21 provides that a notice of a proposed rule that is received by the Legislature for committee review after the last of the Legislature's final general-business floorperiod in the biennial session will be

considered received on the first day of the next regular session of the Legislature, unless the presiding officers of both houses direct referral of the notice and report before that day.

Act 21 provides that if a notice and report is received by the Legislature after the last day of the Legislature's final general-business floorperiod and is referred for committee review before the first day of the next regular session of the Legislature, the committee review period for each committee extends to the day that the next Legislature convenes.

In addition, *Act 21* provides that when a committee's jurisdiction over a proposed rule is concluded, the committee must report the proposed rule and any objection to the Joint Committee for Review of Administrative Rules (JCRAR). The review period for JCRAR is 30 days, unless extended by action of the JCRAR Co-Chairs, after the last referral of a proposed rule and any objection to JCRAR. During that review period, JCRAR *may* take any action on the proposed rule in whole or in part. JCRAR *must* meet and take action during that period with respect to any proposed rule or any part of a proposed rule to which a committee has objected and *may* meet and take action during that period with respect to any proposed rule or any part of a proposed rule to which no committee has objected.

However, if a notice and report is received by the Legislature after the last day of the Legislature's final general-business floorperiod and is referred for committee review before the first day of the next regular session of the Legislature, *Act 21* provides that the review period for JCRAR extends to the day that the next Legislature convenes. During that review period, JCRAR may meet and take action on the proposed rule in whole or in part. If JCRAR meets in executive session with respect to a proposed rule or part of a proposed rule to which a committee has objected, JCRAR must take action with respect to the committee's objection.

Further, *Act 21* provides that if a committee or JCRAR has not concluded its jurisdiction over a proposed rule or a part of a proposed rule before the day that the next Legislature convenes, that jurisdiction ceases and the proposed rule or part of the proposed rule is referred to the appropriate standing committee or JCRAR of the next Legislature, which begins a new committee review period.

Lastly, *Act 21* prohibits an agency from promulgating a proposed rule or a part of a proposed rule until the end of the JCRAR review period or until JCRAR nonconcurs in the objection of a committee, concurs in the approval of the committee, otherwise approves the proposed rule or part of the proposed rule, waives its jurisdiction over the proposed rule or part of the proposed rule, or until a bill introduced to prevent promulgation of the proposed rule fails to be enacted.

Emergency Rules

Act 21 requires that an agency prepare a statement of the scope of a proposed emergency rule and obtain approval of the statement by the Governor and the individual or body with policy-making powers over the subject matter of the emergency rule. If the agency changes the scope of a proposed emergency rule, the agency must prepare and obtain approval of a revised scope statement. In addition, the Act requires that an agency submit a proposed emergency rule in final draft form to the Governor for approval. The Governor may approve or reject a proposed emergency rule. If the Governor approves a proposed emergency rule, the Governor must provide the agency with a written notice of that approval.

In addition, *Act 21* provides that economic impact analyses are not required for emergency rules.

Judicial Review of Administrative Rules

Act 21 provides that the exclusive means of judicial review of the validity of a rule is an action for declaratory judgment as to the validity of the rule brought in the circuit court for the county where the party asserting the invalidity of the rule resides or has its principal place of business or, if that party is a

nonresident or does not have its principal place of business in this state, in the circuit court for the county where the dispute arose.

Act 21 requires that when a circuit court enters a final order in a declaratory judgment action on the validity of a rule, the court must notify the LRB of the court's determination as to the validity or invalidity of the rule. The LRB must publish a notice of that determination in the Wisconsin Administrative Register and insert an annotation of that determination in the Wisconsin Administrative Code.

Initial Applicability

- Agency authority. The provisions of Act 21 relating to agency authority to promulgate rules first apply to a proposed rule submitted to the Legislative Council staff for review on the effective date of the Act.
- Governor's approval of scope statement. The provisions of Act 21 relating to approval by the Governor of the statement of scope for a proposed rule or emergency rule first apply to a proposed rule or emergency rule whose statement of scope is submitted on the effective date of the Act.
- Economic impact analysis. The provisions of Act 21 relating to preparation and submission of an economic impact analysis first apply to a proposed rule submitted to the Legislative Council staff for review on the effective date of the Act.
- Governor's approval of final draft rule. The provisions of Act 21 relating to approval by the Governor of a final draft rule or emergency rule first apply to a proposed rule or emergency rule whose scope statement is presented to the Governor for approval on the effective date of the Act.
- Legislative review of final draft rules. The provisions of Act 21 relating to legislative committee review of final draft rules first applies to a proposed rule submitted to the Legislature for referral to standing committees on the effective date of the Act.
- Venue in action challenging validity of rule. The provisions of Act 21 relating to venue in declaratory judgment actions first applies to an action for declaratory judgment commenced on the effective date of the Act.

Effective date: Act 21 takes effect on June 8, 2011.

Prepared by: Jessica Karls-Ruplinger and Pam Shannon, Senior Staff Attorneys

May 26, 2011

JKR:PS:ksm

(2) Part-time employment can be counted proportionately, but normally is given little weight. If part-time employment is combined with full-time employment, the full-time employment is normally given the most weight.

(3) No more than one day of experience is allowed for any calendar day.

History: Cr. Register, December, 1974, No. 228, eff. 1-1-75; renum. from Accy 5.07, Register, October, 1976, No. 250, eff. 11-1-76; am. Register, December, 1978, No. 276, eff. 1-1-79; CR 03-071: renum. from Accy 5.08 and am. Register May 2004 No. 581, eff. 6-1-04; 2015 Wis. Act 217: renum. from Accy 5.04 Register May 2016 No. 725, eff. 6-1-16.

Accy 2.405 Bookkeeping and elementary individual tax return preparation. Bookkeeping and elementary individual tax return preparation are generally not considered to be qualifying experience.

History: Cr. Register, December, 1974, No. 228, eff. 1-1-75; renum. from Accy 5.08, Register, October, 1976, No. 250, eff. 11-1-76; CR 03-071: renum. from Accy 5.09 and am. Register May 2004 No. 581, eff. 6-1-04; 2015 Wis. Act 217: renum. from Accy 5.05 Register May 2016 No. 725, eff. 6-1-16.

Accy 2.406 Judgment. Experience evaluations are based on the judgment of the board.

History: Cr. Register, December, 1974, No. 228, eff. 1-1-75; renum. from Accy 5.11, Register, October, 1976, No. 250, eff. 11-1-76; CR 03-071: renum. from Accy 5.12 and am. Register May 2004 No. 581, eff. 6-1-04; 2015 Wis. Act 217: renum. from Accy 5.07 Register May 2016 No. 725, eff. 6-1-16.

Subchapter VI — Licensure

Accy 2.501 Requirements for renewal and reinstatement of individual licenses. (1) RENEWAL BEFORE 5 YEARS. An individual certified public accountant who files an application for renewal of a license within 5 years after the renewal date may renew his or her license by filing with the board all of the following:

(a) An application for renewal on a form prescribed by the department.

(b) The fee determined by the department under s. 440.03 (9) (a), Stats., and the applicable late renewal fee specified in s. 440.08 (3) (a), Stats.

(2) RENEWAL AFTER 5 YEARS. An individual certified public accountant who files an application for renewal of a license 5 years or more after the renewal date may renew his or her license by filing with the board all of the following:

(a) An application for renewal on a form prescribed by the department.

(b) The fee determined by the department under s. 440.03 (9) (a), Stats., and the applicable late renewal fee specified in s. 440.08 (3) (a), Stats.

(c) Verification of successful completion of examinations specified in s. Accy 2.301 or education specified in s. Accy 2.202 or both as may be prescribed by the board.

(3) REINSTATEMENT. (a) Notwithstanding the board's authority under s. 442.12 (1) (g), Stats., to grant a hearing pursuant to an application in writing and notice, an individual certified public accountant who has a license with unmet disciplinary requirements and who has failed to renew the license within 5 years after the renewal date, or an individual whose license has been surrendered or revoked, may apply for reinstatement of his or her license. The request shall be in writing and be accompanied by all of the following:

1. The materials and fee specified in sub. (2) (a) to (c).

2. Evidence of completion of disciplinary requirements, if applicable.

3. Evidence of rehabilitation or change in circumstances warranting reinstatement of the credential.

(b) The board shall grant reinstatement of a license following an application for reinstatement under par. (a) if the board determines the individual has satisfied the requirements under par. (a) 1. to 3. and the board determines reinstatement is warranted.

History: 2015 Wis. Act 217: cr. Register May 2016 No. 725, eff. 6-1-16.

AGENDA REQUEST FORM

1) Name and Title of Person Submitting the Request: Erin Karow		2) Date When Request Submitted: 5/1/2018 <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>	
3) Name of Board, Committee, Council, Sections: Accounting Examining Board			
4) Meeting Date: 5/10/2018	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? E. Credentialing Matters – Discussion and Consideration 1) Review of Request for Course Equivalency from the University of Wisconsin-Milwaukee	
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 (Fill out Board Appearance Request) <input checked="" type="checkbox"/> No	9) Name of Case Advisor(s), if required:
10) Describe the issue and action that should be addressed: The Wisconsin Administrative Code Chapters Accy 2.202(4) and Accy 2.303(2) allow the board to review coursework as reasonably equivalent to those outlined in Accy 2.202(3)(a) and (b). The attached documents were submitted by Dr. Paul Fischer on behalf of the University of Wisconsin-Milwaukee. Please review the attached documents for Board discussion and consideration of substantial course equivalency.			
11) Authorization			
Erin Karow		5/1/2018	
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.			

Comparison of Requirements for BBA in Accounting

UW - Milwaukee		UW - Madison		UW - Whitewater		Marquette	
Course	Credits	Course	Credits	Course	Credits	Course	Credits
301 Intermediate Accounting	4	301 Financial Reporting I	3	341 Intermediate 1	3	3001 Intermediate Accounting	3
		302 Financial Reporting II	3	343 Intermediate II	3	4000 Accounting communications	3
402 Advanced Financial	3	406 Advanced Financial Reporting Or Internship	3	461 Advanced Accounting	3	4020 Advanced Acct	3
404 Managerial Cost	3	310 Cost Management	3	456 Cost Management	3	4030 Cost Acct	3
405 Tax 1	3	620 Tax fundamentals	3	451 Income Tax	3	4110 Individual Tax	3
406 Tax 2	3						
408 Accounting Systems	3	340 Accounting Systems	3	454 Accounting Information Systems	3	Three from:	
409 Auditing	3	630 Auditing	3	465 Auditing	3	International	
Through May 2017	22		21	493 Internship or		International Tax	
301 Accounting Careers	1			463 Governmental and Not for Profit	3	Analysis of Financial statements	
410 Accounting Ethics	1				24	Tax Research	
After May 2017	24					Auditing	
						Internship	9
Other req. accounting		Included as Accounting					24
450 Intermediate Finance	3	211 Intro Managerial	3				

Observations

- UWM will have 24 credits of accounting for students entering accounting program after May 2017
- Most UWM students intern, but it is not required and it does not count in 24 credit requirement
- UWM requires Intermediate Finance for accounting majors in addition to Bus 350, Introduction to Finance
- All UWM business students take a business communications course but it is not considered part of accounting credits

- Main differences in coursework
 - UWM has 7 credits of financial, range for others is 6 (Madison and Marquette) to 9 (Whitewater)
 - Inspection of course content shows no greater topical coverage at other schools as compared to UWM
 - UWM students have 6 credits of tax, other schools require 3

Coverage of Business Courses for Accounting major

Lubar School of Business

Topic	Course	Credits
Economics	103 Principles of Micro Economics	3
	104 Principles of Macro Economics	3
Finance	450 Intermediate Finance	3
Statistics or Data Analysis	370 Introduction to Supply Chain Management	3
	210 Introduction to Management Statistics	3
Business Law	391 Business Law I	3
Information Technology	230 Introduction to Information technology Management	3
	360 Marketing	3
	330 Organizations	3
	600 Management Analysis	3
	Total Credits	30

AGENDA REQUEST FORM

1) Name and Title of Person Submitting the Request: Erin Karow, Executive Director		2) Date When Request Submitted: 5/2/2018 <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>											
3) Name of Board, Committee, Council, Sections: Accounting Examining Board													
4) Meeting Date: 5/10/2018	5) Attachments: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6) How should the item be titled on the agenda page? Credentialing Matters – Discussion and Consideration 2) Review of Current Education Requirements Regarding Applicants with Foreign Education											
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 (Fill out Board Appearance Request) <input checked="" type="checkbox"/> No	9) Name of Case Advisor(s), if required:											
10) Describe the issue and action that should be addressed: The Division Administrator of Division of Legal Services and Compliance, Nate Ristow will be reviewing education requirements with the Board to discuss applicants applying with foreign education. Wisconsin State Statute § Chapter 442 Wisconsin Administrative Code Accy 3 Relating to Endorsement													
11) Authorization <table style="width: 100%; border: none;"> <tr> <td style="width: 60%; border-bottom: 1px solid black;">Erin Karow</td> <td style="width: 40%; border-bottom: 1px solid black; text-align: right;">5/2/2018</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Signature of person making this request</td> <td style="border-bottom: 1px solid black; text-align: right;">Date</td> </tr> <tr> <td style="border-bottom: 1px solid black; height: 20px;">Supervisor (if required)</td> <td style="border-bottom: 1px solid black; text-align: right; height: 20px;">Date</td> </tr> <tr> <td colspan="2" style="border-bottom: 1px solid black;">Executive Director signature (indicates approval to add post agenda deadline item to agenda)</td> </tr> <tr> <td colspan="2" style="border-bottom: 1px solid black;">Date</td> </tr> </table>				Erin Karow	5/2/2018	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	
Erin Karow	5/2/2018												
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.													

AGENDA REQUEST FORM

1) Name and Title of Person Submitting the Request: Darcy Cullins, LPPA		2) Date When Request Submitted: 04/30/18 <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: 05/10/18	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? Credentialing Matters 1. Certified Public Accountants Certified and Licensed Since Last Review Meeting 2. Firms Licensed Since Last Review Meeting	
7) Place Item in: <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session	8) Is an appearance before the Board being scheduled? <input type="checkbox"/> Yes <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: Informational – No Action: List of Certified Public Accountants certified and licensed, and firms licensed since last review meeting on February 8, 2018 .			
11) Authorization <div style="display: flex; justify-content: space-between;"> Darcy Cullins Date: 04/30/18 </div> <hr/> <div style="display: flex; justify-content: space-between;"> Signature of person making this request Date </div> <hr/> <div style="display: flex; justify-content: space-between;"> Supervisor (if required) Date </div> <hr/> <div style="display: flex; justify-content: space-between;"> Executive Director signature (indicates approval to add post agenda deadline item to agenda) Date </div> <hr/> <div style="background-color: #f0f0f0; padding: 5px;"> <small>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.</small> </div>			

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

1. 26615-1; Czernicki, Daniel
2. 26616-1; Jacobs, Ashley
3. 26617-1; Molitor, James
4. 26618-1; Ross, Jordan
5. 26619-1; Thon, Michael
6. 26620-1; Walker, Peter
7. 26621-1; Zuniga, Ivette
8. 26622-1; Nowak, Matthew
9. 26623-1; Lorenz, Matthew
10. 26624-1; Norris, Adam
11. 26625-1; Pjevach, Thomas
12. 26626-1; Holden, Samuel
13. 26627-1; Johnson, Nicholaus
14. 26628-1; Kartechner, Nick
15. 26629-1; Perera, Lakmini
16. 26630-1; Kane, Brendon
17. 26631-1; Glinert, Daniel
18. 26632-1; Bell, Matthew
19. 26633-1; Baer, Karen
20. 26634-1; Haukkala, Eric
21. 26635-1; Warnke, Randy
22. 26636-1; Wheeler, Natalie
23. 26637-1; Sam, Katie
24. 26638-1; Bichler, Joseph
25. 26639-1; Wilke, Victoria
26. 26640-1; Paul, Sarah
27. 26641-1; Braun, Erika
28. 26642-1; Unser, Jessica
29. 26643-1; Hein, Amanda
30. 26644-1; Kozlovsky, Nicole
31. 26645-1; Tielens, Spencer
32. 26646-1; Meekma, Matthew
33. 26647-1; Manteufel, Leah
34. 26648-1; Dozier, Paul
35. 26649-1; Pranke, Leemay
36. 26650-1; Verstegen, James
37. 26651-1; Teeters, Mitchell
38. 26652-1; Saenz, Jose
39. 26653-1; Prell, Shawn
40. 26654-1; Phelps, Maxwell
41. 26655-1; Oman, Jane
42. 26656-1; Hayes, Matthew
43. 26657-1; Hagestad, Gregory
44. 26658-1; Denny, Noah
45. 26659-1; Cuniff, Patrick
46. 26660-1; Brooks, Kristin
47. 26661-1; Baerwald, Keith
48. 26662-1; Zenda, Angela
49. 26663-1; Jaster, Brett
50. 26664-1; Katze, Tylor
51. 26665-1; Subjak, Thomas
52. 26666-1; Bannan, Molly
53. 26667-1; Strick, Morgan
54. 26668-1; Sun, Zhengwei
55. 26669-1; Noskowiak, Alex
56. 26670-1; Neuman, Megan
57. 26671-1; Auer, Thomas
58. 26672-1; Laird, John
59. 26673-1; Scott, Nicholas
60. 26674-1; Platteter, Anne
61. 26675-1; Crum, Tyler
62. 26676-1; Davies, Jacob
63. 26677-1; Toebe, Andrew
64. 26678-1; Egan, Steven
65. 26679-1; Fuchs, Nicholas
66. 26680-1; Karls, Nathaniel
67. 26681-1; Liang, Pu
68. 26682-1; Otto, Angela
69. 26683-1; Suszek, Justin
70. 26684-1; Begalke, Brian
71. 26685-1; Guzman, Crystal
72. 26686-1; Hinz, Mary
73. 26687-1; Kraus, Amanda
74. 26688-1; Moore, Matthew
75. 26689-1; Morrison, William
76. 26690-1; Platten, Daniel
77. 26691-1; Tu, Jiale
78. 26692-1; Voboril, Samuel
79. 26693-1; Huebner, Kyle
80. 26694-1; Burns, Daniel
81. 26695-1; Porter, Jordan
82. 26696-1; Upstrom, Emily
83. 26697-1; LaPlant, Morgan
84. 26698-1; Baldwin, Sean
85. 26699-1; Young, Kristen
86. 26700-1; Hort, Blake
87. 26701-1; Sheahan, Mathew
88. 26702-1; Woods, Sean
89. 26703-1; Drazic, Dragana
90. 26704-1; Bogumill, Lauren
91. 26705-1; Schaefer, Chad
92. 26706-1; Breneman, Benjamin
93. 26707-1; Fellows, Brian
94. 26708-1; Hussinger, Evan
95. 26709-1; Lonzo, Patrick
96. 26710-1; Schweiger, Dennis
97. 26711-1; Wycklendt, Joanne
98. 26712-1; Holmes, Ali

- | | |
|----------------------------------|------------------------------------|
| 99. 26713-1; Ahonen, Karl | 114. 26728-1; Gilling, Christopher |
| 100. 26714-1; Fan, Qining | 115. 26729-1; Lindert, Stephanie |
| 101. 26715-1; Wolf, Ellen | 116. 26730-1; Taurani, Sagar |
| 102. 26716-1; Weil, Molly | 117. 26731-1; Xiong, Va |
| 103. 26717-1; Inoue, Emiko | 118. 26732-1; Dasso, Phillip |
| 104. 26718-1; Huber, Dylan | 119. 26733-1; Galvin, Peter |
| 105. 26719-1; Krueger, Jaimie | 120. 26734-1; Jack, Travis |
| 106. 26720-1; Ziolkowski, Thomas | 121. 26735-1; Randell, Lorn |
| 107. 26721-1; Smith, Kevin | 122. 26736-1; Sieminski, William |
| 108. 26722-1; Hancox, Scott | 123. 26737-1; Anderson, Nicole |
| 109. 26723-1; Kirksey, MacArthur | 124. 26738-1; Bashirian, Margret |
| 110. 26724-1; Hanson, Payton | 125. 26739-1; Han, Byeol Lee |
| 111. 26725-1; Sawyer, Cameron | 126. 26740-1; Rawlins, Craig |
| 112. 26726-1; Bourne, Katherine | 127. 26741-1; Woellert, Nicole |
| 113. 26727-1; Feldbruegge, Todd | |

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

B. Firms Licensed Since Last Review Meeting

1. 1531-3; Schuettpelz Consulting LLC
2. 1532-3; O & Z Accounting
3. 1533-3; Alan M Schulman CPA
4. 1534-3; Business Accounting & Tax Professionals LLC