



ACCOUNTING EXAMINING BOARD
Room N208, 4822 Madison Yards Way, 2nd Floor, Madison, WI
Contact: Debra Sybell (608) 266-2112
June 7, 2019

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 March 13, 2019 (4-9)

C. Administrative Matters – Discussion and Consideration

1. Board, Department and Staff Updates
2. Appointment of Liaisons and Alternates
3. Board Members – Term Expiration Dates

D. 9:00 AM PUBLIC HEARING: CR 19-049 – Accy 2 Relating to Continuing Professional Education (10-30)

1. Review and Respond to Public Comments and Clearinghouse Report

E. Legislative and Administrative Rule Matters – Discussion and Consideration (31)

1. Legislation and Pending or Possible Rulemaking Projects
 - a. Continuous Testing on the Uniform Certified Public Accountant (CPA) Examination **(32-39)**

F. Credentialing Matters – Discussion and Consideration (40-42)

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

G. Informational Items

1. 2019-2021 Licensure Fees and Credential Schedule **(43-50)**
2. Update Regarding the National Association of State Boards of Accountancy (NASBA) Request for Licensee Lists for Inclusion in the 2019 Practice Analysis Survey **(51-56)**

H. Deliberation on Items Added After Preparation of Agenda:

1. Introductions, Announcements and Recognition
2. Election of Officers
3. Appointment of Liaisons and Alternates

4. Delegation of Authorities
5. Administrative Matters
6. Education and Examination Matters
7. Credentialing Matters
8. Practice Matters
9. Legislative/Administrative Rule Matters
10. Liaison Reports
11. Board Liaison Training and Appointment of Mentors
12. Informational Items
13. Division of Legal Services and Compliance (DLSC) Matters
14. Presentations of Petitions for Summary Suspension
15. Petitions for Designation of Hearing Examiner
16. Presentation of Stipulations, Final Decisions and Orders
17. Presentation of Stipulations and Interim Orders
18. Presentation of Proposed Final Decision and Orders
19. Presentation of Interim Orders
20. Petitions for Re-Hearing
21. Petitions for Assessments
22. Petitions to Vacate Orders
23. Requests for Disciplinary Proceeding Presentations
24. Motions
25. Petitions
26. Appearances from Requests Received or Renewed
27. Speaking Engagement(s), Travel, or Public Relation Request(s)

I. Public Comments

CONVENE TO CLOSED SESSION to deliberate on cases following hearing (s. 19.85(1)(a), Stats.); to consider licensure or certification of individuals (s. 19.85(1)(b), Stats.); to consider closing disciplinary investigations with administrative warnings (ss. 19.85 (1)(b), and 440.205, Stats.); to consider individual histories or disciplinary data (s. 19.85 (1)(f), Stats.); and to confer with legal counsel (s. 19.85(1)(g), Stats.).

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

1. **Administrative Warnings**
 - a. 18 ACC 004 – J.P.B. **(57-58)**
2. **Case Closings**
 - a. 17 ACC 016 – N.R. **(59-65)**
 - b. 17 ACC 018 – K.P.S., S.C.P.A. &B.A. **(66-81)**
3. **Stipulations, Final Decisions and Orders**
 - a. 17 ACC 012 – Lisa C. Hammer **(82-88)**
 - b. 18 ACC 015 – Michael C. Deedon **(89-94)**

K. Consulting with Legal Counsel

L. Deliberation of Items Added After Preparation of the Agenda

1. Education and Examination Matters
2. Credentialing Matters
3. DLSC Matters
4. Monitoring Matters
5. Professional Assistance Procedure (PAP) Matters
6. Petitions for Summary Suspensions
7. Petitions for Designation of Hearing Examiner

8. 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. Board Liaison Training
16. Petitions for Assessments and Evaluations
17. Petitions to Vacate Orders
18. Remedial Education Cases
19. Motions
20. Petitions for Re-Hearing
21. Appearances from Requests Received or Renewed

RECONVENE TO OPEN SESSION IMMEDIATELY FOLLOWING CLOSED SESSION

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

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

ADJOURNMENT

NEXT MEETING DATE: AUGUST 8, 2019

MEETINGS AND HEARINGS ARE OPEN TO THE PUBLIC, AND MAY BE CANCELLED
WITHOUT NOTICE.

Times listed for meeting items are approximate and depend on the length of discussion and voting. All meetings are held at 4822 Madison Yards Way, Madison, Wisconsin, unless otherwise noted. In order to confirm a meeting or to request a complete copy of the board's agenda, please call the listed contact person. The board may also consider materials or items filed after the transmission of this notice. Times listed for the commencement of disciplinary hearings may be changed by the examiner for the convenience of the parties. Interpreters for the hearing impaired provided upon request by contacting the Affirmative Action Officer, 608-266-2112.

**ACCOUNTING EXAMINING BOARD
MEETING MINUTES
MARCH 13, 2019**

PRESENT: Gerald Denor, Robert Misey (*arrived at 9:21 a.m. and excused at 11:33 a.m.*), John Reinemann, John Scheid, and David Schlichting, Susan Strautmann

STAFF: Yolanda Y. McGowan, DPD Division Administrator; Kate Stolarzyk, Bureau Assistant; Dale Kleven, Rule Coordinator; and other DSPS Staff

CALL TO ORDER

John Scheid, Board Chair, called the meeting to order at 9:11 a.m. A quorum of five (5) members was confirmed.

ADOPTION OF AGENDA

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

APPROVAL OF MINUTES OF DECEMBER 17, 2018

MOTION: David Schlichting moved, seconded by Gerald Denor, to approve the minutes of December 17, 2018 as published. Motion carried. One abstention

(Robert Misey arrived at 9:21 a.m.)

ADMINISTRATIVE MATTERS

Election of Officers

Chairperson

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

Yolanda McGowan, Division Administrator, called for nominations three (3) times.

Gerald Denor was elected as Chairperson by unanimous consent.

Vice Chairperson

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

Yolanda McGowan, Division Administrator, called for nominations three (3) times.

John Scheid was elected as Vice Chairperson by unanimous consent.

Secretary

NOMINATION: Gerald Denor nominated David Schlichting for the Office of Secretary.

Yolanda McGowan, Division Administrator, called for nominations three (3) times.

David Schlichting was elected as Secretary by unanimous consent.

2019 ELECTION RESULTS	
Board Chair	Gerald Denor
Vice Chair	John Scheid
Secretary	David Schlichting
2019 LIAISON APPOINTMENTS	
Credentialing Liaison(s)	Gerald Denor, David Schlichting, Susan Strautmann
Monitoring and Professional Assistance Procedure (PAP) Liaison(s)	Gerald Denor
Legislative Liaison	Robert Misey, John Scheid
Travel Liaison	Gerald Denor
Newsletter Liaison(s)	Gerald Denor Alternate: John Scheid
Screening Panel	Gerald Denor, John Scheid, Robert Misey, John Reinemann, David Schlichting, Susan Strautmann

Delegation Motions

Document Signature Delegations

MOTION: John Scheid moved, seconded by David Schlichting, to delegate authority to the Chairperson (or in absence of the Chairperson, the highest-ranking officer or longest serving board member in that succession) to sign documents on behalf of the Board in order to carry out its duties. Motion carried unanimously.

MOTION: John Scheid moved, seconded by John Reinemann, in order to carry out duties of the Board, the Chairperson (or in absence of the Chairperson, the highest-ranking officer or longest serving board member in that succession) has the ability to delegate signature authority for purposes of facilitating the completion of assignments during or between meetings. The members of the Board hereby delegate to the Executive Director or

DPD Division Administrator, the authority to sign on behalf of a board member as necessary. Motion carried unanimously.

Delegated Authority for Urgent Matters

MOTION: John Scheid moved, seconded by John Reinemann, that in order to facilitate the completion of urgent matters between meetings, the Board delegates its authority to the Chairperson (or in the absence of the Chairperson, the highest-ranking officer or longest serving board member in that succession), to appoint liaisons to the Department to act in urgent matters. Motion carried unanimously.

Monitoring Delegations

MOTION: David Schlichting moved, seconded by John Scheid, to adopt the “Roles and Authorities Delegated to the Monitoring Liaison and Department Monitor” as presented. Motion carried unanimously.

Credentialing Authority Delegations

MOTION: John Scheid moved, seconded by Gerald Denor, 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 Liaison

MOTION: Gerald Denor moved, seconded by David Schlichting, to delegate authority to the Credentialing Liaison(s) to serve as a liaison between DSPS and the Board and to act on behalf of the Board in regard to credentialing applications or questions presented to them. Motion carried unanimously.

Delegation of Authority to DSPS When Credentialing Criteria is Met

MOTION: John Scheid moved, seconded by Gerald Denor, to delegate credentialing authority to DSPS to act upon applications that meet all credentialing statutory and regulatory requirements without Board or Board liaison review. Motion carried unanimously.

Delegation of Authority for Conviction Reviews

MOTION: David Schlichting 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.

Delegated Authority for Application Denial Reviews

MOTION: David Schlichting moved, seconded by John Reinemann, that the Department's Attorney Supervisors, DLSC Administrator, or their designee are authorized to serve as the Board's designee for purposes of reviewing and acting on requests for hearing as a result of a denial of a credential. Motion carried unanimously.

Voluntary Surrenders

MOTION: David Schlichting moved, seconded by Gerald Denor, to delegate authority to the assigned case advisor to accept or refuse a request for voluntary surrender pursuant to Wis. Stat. § 440.19 for a credential holder who has a pending complaint or disciplinary matter. Motion carried unanimously.

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

MOTION: John Reinemann moved, seconded by Robert Misey, to authorize DSPS staff to provide national regulatory-related bodies with all Board member contact information that DSPS retains on file. Motion carried unanimously.

Optional Renewal Notice Insert Delegation

MOTION: Gerald Denor moved, seconded by David Schlichting to designate the Chairperson (or in the absence of the Chairperson, the highest-ranking officer or longest serving board member in that succession) to provide a brief statement or link relating to board-related business within the license renewal notice at the Board's or Board designee's request. Motion carried unanimously.

Legislative Liaison Delegation

MOTION: David Schlichting moved, seconded by Robert Misey, to delegate authority to the Legislative Liaisons to speak on behalf of the Board regarding legislative matters. Motion carried unanimously.

Travel Delegation

MOTION: John Scheid moved, seconded by Gerald Denor, to delegate authority to the Travel Liaison to approve any board member travel. Motion carried unanimously.

SPEAKING ENGAGEMENT(S), TRAVEL, OR PUBLIC RELATION REQUEST(S)

MOTION: Gerald Denor moved, seconded by David Schlichting, to designate Gerald Denor, David Schlichting, Robert Misey, Susan Strautmann, and John Reinemann to attend the 2019 NASBA Eastern Regional Meeting on June 10-13, 2019 in Washington, DC and to authorize travel sponsored by NASBA. Motion carried unanimously.

CLOSED SESSION

MOTION: John Reinemann 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: Gerald Denor-yes; Robert Misey-yes; John Reinemann-yes; John Scheid-yes; and David Schlichting-yes; Susan Strautmann-yes. Motion carried unanimously.

The meeting convened to Closed Session at 11:20 a.m.

RECONVENE TO OPEN SESSION

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

The meeting reconvened into Open Session at 11:30 a.m.

VOTE ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION

MOTION: David Schlichting 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.)

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

Stipulations

16 ACC 002 – Eric N. Hjortness, et al.

MOTION: John Scheid moved, seconded by Robert Misey, to adopt the Findings of Fact, Conclusions of Law and Order in the matter of disciplinary proceedings against Eric N. Hjortness, et al., DLSC Case Number 16 ACC 002. Motion carried unanimously.

Case Closings

17 ACC 007 – F.S.

MOTION: Gerald Denor moved, seconded by John Scheid, to close DLSC Case Number 17 ACC 007, against F.S., for no violation. Motion carried unanimously.

17 ACC 008 – K.G.

MOTION: John Reinemann moved, seconded by Gerald Denor, to close DLSC Case Number 17 ACC 008, against K.G., for prosecutorial discretion (P2). Motion carried unanimously.

17 ACC 013 – W.M.C. M&A, L.L.C. and W.M.

MOTION: John Scheid moved, seconded by Gerald Denor, to close DLSC Case Number 17 ACC 01, against W.M.C. M&A, L.L.C. and W.M., for no violation. Motion carried unanimously.

ORDER FIXING COSTS

Kevin A. Pettit – DHA Case Number SPS-18-0001/DLSC Case Number 16 ACC 006

MOTION: John Scheid moved, seconded by Gerald Denor, to adopt the Order Fixing Costs in the matter of disciplinary proceedings against Kevin A. Pettit, Respondent - DHA Case Number SPS-18-0001/DLSC Case Number 16 ACC 006. Motion carried unanimously.

ADJOURNMENT

(Robert Misey was excused at 11:33 a.m.)

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

The meeting adjourned at 11:35 a.m.

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

AGENDA REQUEST FORM

1) Name and Title of Person Submitting the Request: Dale Kleven Administrative Rules Coordinator		2) Date When Request Submitted: 5/28/19 Items will be considered late if submitted after 12:00 p.m. on the deadline date: ▪ 8 business days before the meeting	
3) Name of Board, Committee, Council, Sections: Accounting Examining Board			
4) Meeting Date: 6/7/19	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? 9:00 A.M. Public Hearing: CR 19-049 – Accy 2 Relating to Continuing Professional Education 1. Review and Respond to Public Comments and Clearinghouse Report	
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>May 28, 2019</i></div> </div> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 10px;"> <div style="width: 60%;">Signature of person making this request</div> <div style="width: 40%;">Date</div> </div> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 10px;"> <div style="width: 60%;">Supervisor (if required)</div> <div style="width: 40%;">Date</div> </div> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 10px;"> <div style="width: 70%;">Executive Director signature (indicates approval to add post agenda deadline item to agenda)</div> <div style="width: 30%;">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.			

SECTION 1 of the proposed rules revises s. Accy 2.501. Section Accy 2.501 is shown below with the proposed revisions marked in red. SECTION 2 of the proposed rules creates a new subchapter, subch. VII of ch. Accy 2, in its entirety.

Chapter Accy 2

INDIVIDUAL CERTIFICATION AND LICENSURE

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 that includes the applicant's representation under penalties of perjury that, during the 2-year period immediately preceding the date of application, the applicant has completed at least 80 continuing professional development credits meeting the requirements under s. Accy 2.602.
 - (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 that includes the applicant's representation under penalties of perjury that, during the one-year period immediately preceding the date of application, the applicant has completed at least 120 continuing professional development credits meeting the requirements under s. Accy 2.602.
 - (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.

STATE OF WISCONSIN
ACCOUNTING EXAMINING BOARD

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

PROPOSED ORDER

An order of the Accounting Examining Board to amend Accy 2.501 (1) (a) and (2) (a) and create subch. VII of ch. Accy 2, relating to continuing professional education.

Analysis prepared by the Department of Safety and Professional Services.

ANALYSIS

Statutes interpreted:

None.

Statutory authority:

Sections 15.08 (5) (b), 227.11 (2) (a) and (d) and 442.083 (2) (a), Stats.

Explanation of agency authority:

Section 15.08 (5) (b), Stats., provides an examining board “shall promulgate rules for its own guidance and for the guidance of the trade or profession to which it pertains. . .”

Section 227.11 (2) (a), Stats., provides “[e]ach agency may promulgate rules interpreting the provisions of any statute enforced or administered by the agency, if the agency considers it necessary to effectuate the purpose of the statute”

Section 227.11 (2) (d), Stats., provides “[a]n agency may promulgate rules implementing or interpreting a statute that it will enforce or administer after publication of the statute but prior to the statute’s effective date. A rule promulgated under this paragraph may not take effect prior to the effective date of the statute that it implements or interprets.”

Section 442.083 (2) (a), Stats., as created by 2017 Wisconsin Act 88 effective December 15, 2019, provides the Accounting Examining Board “shall promulgate rules establishing continuing education requirements for renewal of licenses granted to individuals under this chapter. The rules promulgated under this paragraph may not require an individual to complete more than 80 continuing education credits during the 2-year period immediately preceding the renewal date specified under s. 440.08 (2) (a).”

A significant portion of the Board’s administrative responsibilities regarding 2017 Wisconsin Act 88 is, to the extent possible, provide advance guidance to stakeholders as to how the continuing education requirements will affect them. As the continuing education requirements provided under 2017 Wisconsin Act 88 must be established by rule, effective administration of the Act requires the Board have a rule finalized and

available to stakeholders prior to the December 15, 2019 effective date of the requirements. Beginning the rules promulgation after the statute's effective date of December 15, 2019, will lead to uncertainty about the continuing education requirement for the majority of the renewal period in which the continuing education requirement is in effect. Stakeholders will not know which courses fulfill the continuing education requirement until rules are promulgated. Under the authority provided in ss. 15.08 (5) (b) and 227.11 (2) (a) and (d), Stats., and as explicitly required by 2017 Wisconsin Act 88, the Board will promulgate rules with an effective date of December 15, 2019, to establish continuing education requirements for renewal of a license to practice as a certified public accountant in Wisconsin.

Related statute or rule:

None.

Plain language analysis:

As required under s. 442.083 (2) (a), Stats., as created by 2017 Wisconsin Act 88 effective December 15, 2019, the proposed rules establish continuing education requirements for renewal of a license granted to individuals under ch. 442, Stats., to practice as a certified public accountant. The requirements will be effective beginning December 15, 2019, for the license renewal date occurring on December 15, 2021.

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

None.

Comparison with rules in adjacent states:

Illinois:

Rules of the Illinois Department of Financial and Professional Regulation address continuing education requirements for CPAs (68 Ill. Adm. Code 1420.70 and 1420.72). To renew a license, a CPA must complete 120 hours of approved continuing professional education (CPE) every 3-year renewal period. Of the 120 hours, at least 4 hours must be courses covering the subject of professional ethics. The CPE requirements do not apply for the first renewal following the original issuance of the license.

Approved CPE is professional development activities that are formal and informal learning opportunities contributing directly to a CPA's knowledge, ability or competence to perform professional responsibilities. The CPE must also include subject matter in one or more fields of study that address a licensee's current and future work environment, current knowledge and skills level, and desired or needed additional competencies to meet future opportunities or professional responsibilities.

CPE may be earned for verified attendance at or participation in any course or program given or approved by one of the following:

- The American Institute of Certified Public Accountants
- The Illinois CPA Society

- The Illinois CPA Foundation
- A university or college approved by its governing board in the State of Illinois, or equivalent public authority governing board if in another jurisdiction, to award accounting degrees.
- CPE sponsored by, or approved by, other states or other state CPA societies.
- A person, CPA firm, association, corporation or any other group that has been licensed and authorized by the Department to coordinate and present CPE.
- NASBA and persons, CPA firms, associations, corporations or other groups that are members of NASBA's National Registry of CPE Sponsors or Quality Assurance Service Program.

Licensees who both reside and are licensed as a CPA in another state may satisfy the CPE requirements by complying with the CPE renewal requirements of their state of residence, provided at least 120 hours of CPE have been completed during the Illinois renewal cycle.

Licensees must maintain CPE records for at least 6 years. The Department may periodically audit CPE course information submitted by licensees, and it is the responsibility of each renewal applicant to retain or otherwise produce evidence of CPE compliance.

A licensee may request a waiver of the CPE requirements. A request for waiver must be made prior to the renewal date. A waiver will be granted if the Department finds from the evidence submitted that extreme hardship has been shown.

Iowa:

Rules of the Iowa Accountancy Examining Board address continuing education requirements for CPAs (193A IAC, Chapter 10). An applicant for renewal must complete 120 hours of qualifying continuing professional education (CPE) during the three years preceding the renewal date. Of the 120 hours, 4 hours must be devoted to ethics and rules of professional conduct. In addition, every applicant who is responsible for supervising compilation services or who signs or authorizes someone to sign the accountant's compilation report on behalf of a firm must devote a minimum of 8 hours of CPE to financial statement presentation. The CPE requirements do not apply for the first renewal date that is less than 12 months from the date of filing of the initial application for the certificate or license.

The overriding consideration in determining whether a specific program qualifies as acceptable continuing education is that it be a formal program of learning that contributes directly to the professional competence of an individual certified or licensed in Iowa. A program of learning must meet all of the following requirements:

- The program must be based on clearly defined, relevant learning objectives and outcomes that clearly articulate the knowledge, skills, and abilities that can be achieved by participants.

- The program must be developed in a manner consistent with the prerequisite education, experience, and advanced preparation of the participants.
- Activities, materials, and delivery systems of the program must be current, technically accurate, and effectively designed. Providers, sponsors, or contractors must be competent in the subject matter. Competence may be demonstrated through practical experience or education.
- The program must be reviewed by qualified persons other than those who develop the program to ensure that the program is technically accurate and current and addresses the stated learning objectives. This requirement is waived for single presentations such as lectures that are given once.

A licensee complies with the CPE requirements if, for the period the licensee is a resident of another state or district having a continuing professional education requirement, the licensee met the resident state's or district's mandatory requirement.

The Board may make exceptions to the CPE requirements for reasons of individual hardship. No exceptions shall be made solely because of age. Applicants entitled to a full or partial exception under the Iowa Code for active military service or government service outside of the United States may request an exception by submitting acceptable documentation. Applicants seeking an exception on other grounds of undue hardship must apply for waiver or variance.

The Board may request an applicant for renewal to provide a signed statement setting forth the CPE in which the licensee has participated. The board will verify, on a test basis, information submitted by licensees. The licensee is responsible for documenting the requirements, and documentation must be retained for a period of three years after submission of the report claiming the credit.

Michigan:

Rules of the Michigan Department of Licensing and Regulatory Affairs address continuing education requirements for CPAs (Mich Admin Code, R 338.5210 to R 338.5255). A licensee must earn 40 qualifying hours of continuing education within each continuing education period (all or part of a year beginning July 1 and ending June 30). At least 8 of the 40 hours must be in auditing and accounting and 2 of the 40 hours must be in ethics.

Continuing education may be earned by attending a group program, performing classroom work as a teacher, instructor, speaker, or lecturer at an educational institution, or participating in a self-study program. Credit for performing classroom work is limited to 20 hours in any given continuing education period, as is credit for participating in a self-study program. Continuing education credit is based on the length of a qualifying program, with 50 minutes of continuous instruction equaling one qualifying hour. One-half credit is earned for each additional 25 minutes of instruction, after the first hour of credit is earned.

To qualify for continuing education credit, a group program must meet all of the following qualifications:

- The subject matter of the program contributes to the professional competency of a licensee.
- The taking of attendance is required.
- The program is not less than 50 minutes in duration.
- The program is conducted by an instructor or discussion leader whose background, training, education, or experience is appropriate for leading a discussion on the subject matter.
- The sponsor of the program maintains written records of individual attendance at each session and the program outline for a period of 4 years.
- Written certification of hours of attendance, exclusive of any study or preparation time, and a program outline are issued by the sponsor to each attendee at the request of the attendee.

To qualify for continuing education credit, a self-study program must meet all of the following qualifications:

- The program consists of an educational course designed for self-study and requires evidence of satisfactory completion.
- The subject matter of the program contributes to the professional competency of a licensee.
- Written certification of completion and a program outline and recommended qualifying hours are issued by the sponsor upon request.
- The sponsor maintains written records of the program outline and completion of the program for a period of 4 years.

Hours in excess of the required 40 hours for each continuing education period may be carried over to the following continuing education period. A maximum of 40 hours may be carried over, including no more than 8 hours in accounting and auditing and no more than 2 hours in ethics.

Each licensee must attest to compliance with the continuing education requirements biennially. The licensee is solely responsible for documenting fulfillment of the requirements under and must retain documentation for a period of 4 years after submission of an attestation. A licensee is subject to audit by the Department for compliance with the continuing education requirements.

Minnesota:

Rules of the Minnesota Board of Accountancy address continuing education requirements for CPAs (Minnesota Rules, parts 1105.3000 to 1105.3350). A licensee holding a certificate with an active status must do all of the following:

- Complete a minimum of 20 hours of qualifying continuing professional education (CPE) each year (July 1 to June 30). A licensee is exempt from this requirement for the year in which an initial certificate with an active status is granted.

- In a rolling three-year period, complete a minimum of 120 hours of qualifying CPE, including at least 8 hours in regulatory ethics or behavioral ethics. For purposes of this requirement, all of the following apply:
 - A maximum of 60 hours may be claimed for presenting or instructing qualifying courses or seminars.
 - A maximum of 60 hours may be claimed for authoring articles, books, or CPE courses for publication.
 - At least 24 hours must be obtained from attending group or blended learning activities.
 - A minimum of 60 hours must be obtained from technical learning activities as defined in the NASBA Fields of Study, July 2016 revision.
 - At least 72 hours must be obtained through programs whose sponsor is a member of NASBA's CPE registry.
- Report the required CPE to the Board on a form provided by the Board by December 31 of each year.

A carryforward of CPE from one period to the next is not allowed. However, a licensee may carryback CPE hours to satisfy the requirements of a prior CPE period provided that a late processing fee is paid.

Generally, a program qualifies as acceptable continuing professional education if it meets all of the following requirements:

- The program contributes to the growth in the professional knowledge and professional competence of a licensee.
- The program meets the minimum standards of quality of development, presentation, measurement, and reporting of credits in the Statement on Standards for Continuing Professional Education (CPE) Programs jointly approved by NASBA and AICPA or other standards acceptable to the Board.
- The program sponsor is a member of NASBA's CPE registry.

The Board will approve a program that, in the determination of the Board, contributes to the growth of the professional knowledge and competence of a licensee even if the program does not meet the above requirements.

A nonresident licensee holding a certificate with an active status issued by Minnesota meets the CPE requirements by meeting the CPE requirements for renewal of a certificate in the state in which the licensee's principal place of business is located. If the state in which a nonresident licensee's principal place of business is located has no CPE requirements for renewal of a certificate, the nonresident licensee must comply with all Minnesota CPE requirements.

The Board may make exceptions to the continuing education requirements for reasons of individual hardship including health, military service, foreign residence, or other good cause, or for a licensee who is retired or who does not perform or offer to perform for the public services involving the use of accounting or auditing skills.

Each licensee is responsible for documenting the acceptability CPE programs and the validity of the credits claimed. Documentation must be retained for five years following completion of each program. The Board conducts audits to verify information regarding hours of CPE attendance in order to determine compliance with the continuing education requirements.

Summary of factual data and analytical methodologies:

The proposed 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 proposed rules were posted for a period of 14 days to solicit public comment on economic impact, including how the proposed rules may affect businesses, local government units, and individuals. No comments were received.

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 Daniel.Hereth@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, P.O. Box 8366, Madison, Wisconsin 53708-8366; telephone 608-261-4472; email at DSPSAdminRules@wisconsin.gov.

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

Comments may be submitted to Dale Kleven, Administrative Rules Coordinator, Department of Safety and Professional Services, Division of Policy Development, P.O. Box 8366, Madison, WI 53708-8366, or by email to DSPSAdminRules@wisconsin.gov. Comments must be received at or before the public hearing to be held at 9:00 a.m. on June 7, 2019, to be included in the record of rule-making proceedings.

TEXT OF RULE

SECTION 1. Accy 2.501 (1) (a) and (2) (a) are amended to read:

Accy 2.501 (1) (a) An application for renewal on a form prescribed by the department that includes the applicant's representation under penalties of perjury that, during the 2-year period immediately preceding the date of application, the applicant has completed at least 80 continuing professional development credits meeting the requirements under s. Accy 2.602.

(2) (a) An application for renewal on a form prescribed by the department that includes the applicant's representation under penalties of perjury that, during the one-year period immediately preceding the date of application, the applicant has completed at least 120 continuing professional development credits meeting the requirements under s. Accy 2.602.

SECTION 2. Subchapter VII of ch. Accy 2 is created to read:

SUBCHAPTER VII

CONTINUING PROFESSIONAL DEVELOPMENT

Accy 2.601 Definitions. In this subchapter:

(1) "Compliance period" means the 2-year period immediately preceding the renewal date under s. 440.08 (2) (a) 1., Stats.

(2) "CPD" means continuing professional development.

Accy 2.602 CPD requirements for certified public accountants.

(1) COMPLETION OF CPD CREDITS. During each compliance period, a licensee shall complete at least 80 CPD credits that contribute to growth in professional knowledge and professional competence. At least 20 CPD credits shall be completed during each 12-month period of each compliance period. The 80 CPD credits shall include not less than 40 CPD credits from formal learning activities meeting the requirements under s. Accy 2.603 (1) and (2).

(2) CPD RELATED TO ETHICS. Four of the 40 CPD credits from formal learning activities required under sub. (1) shall be on the subject of ethics.

(3) CREDIT FOR FORMAL AND INFORMAL LEARNING ACTIVITIES. Fifty minutes of participation in a formal or informal learning activity is equal to one CPD credit. CPD credits may be claimed in increments of one-tenth of a credit, which is equal to 5 minutes of participation in a formal or informal learning activity.

(4) CREDIT FOR CPD FROM ANOTHER JURISDICTION. A licensee holding a current unrevoked CPA license issued by any other United States CPA licensing jurisdiction shall meet the requirements under subs. (1) and (2) if the licensee is in compliance with the continuing professional education or continuing professional development CPA licensing requirements of the jurisdiction in which the other license is held.

(5) EXEMPTION FOR NEW LICENSEES AND INACTIVE CERTIFICATE HOLDERS. (a) The requirements under sub. (1) do not apply to the compliance period that includes the date on which an individual certified public accountant first obtains a license under ch. 442, Stats.

(b) The requirements under sub. (1) do not apply to an inactive certificate holder to whom all of the following apply:

1. The certificate holder does not practice as a certified public accountant within the meaning of s. 442.02 (1m), Stats.

2. The certificate holder does not use the title or designation of “certified public accountant” without the word “inactive.”

(c) In this subsection, “inactive certificate holder” means an individual who holds an unrevoked certificate as a certified public accountant granted under s. 442.04 (1), Stats., and who does not hold a current license to practice as a certified public accountant issued under s. 442.08 (1), Stats.

(6) CERTIFICATION STATEMENT. At the time of each renewal, an applicant shall sign a statement certifying the CPD credit hours required under sub. (1) have been completed.

(7) CARRYFORWARD OF CPD CREDITS. A licensee may carry forward from one compliance period to the next consecutive compliance period a maximum of 40 CPD credits that exceed the minimum number of credits required to satisfy requirements in the earlier compliance period, which credits may represent any combination of formal and informal learning activities and shall retain their character as formal or informal learning activity credits.

(8) CARRYBACK OF CPD CREDITS. A licensee may carry back CPD credits earned during the first 12 months of a compliance period to the immediately preceding compliance period to the extent necessary to allow the individual to satisfy the CPD requirements for such preceding period, provided the individual does not count such carry back credits to satisfy CPD requirements for more than one compliance period.

(9) FAILURE TO COMPLETE CPD CREDITS. A licensee who fails to complete the requirements under sub. (1) may not practice in this state as a certified public accountant until the license is renewed or reinstated under s. Accy 2.501.

(10) LIMITATIONS ON CLAIMING CPD CREDITS.

(a) CPD credits for teaching a course shall be limited to preparing for and giving the initial presentation. CPD credits may not be claimed for any activity related to subsequent presentations of the same course.

(b) CPD credits for participating in a specific learning activity may not be claimed in more than one compliance period.

(11) RECORDKEEPING. A licensee shall retain documentation of each activity for which CPD credits are claimed for at least 5 years from the date on which the activity was completed.

(12) WAIVER OF CPD CREDITS. The board may waive all or a portion of the CPD credits required under sub. (1) if it finds exceptional circumstances such as prolonged illness, disability, or other similar circumstances have prevented a licensee from meeting the requirements.

(13) BOARD AUTHORITY. The board has the authority to determine whether CPD learning activities claimed by a CPA satisfy the requirements under this section.

Accy 2.603 Criteria for acceptance of learning activities.

(1) QUALIFYING LEARNING ACTIVITIES. Acceptable format for formal and informal learning activities include all of the following:

- (a) Attending lectures.
- (b) Participating in online webinars and webcasts.
- (c) Completing self-study courses developed by vendors.
- (d) Teaching a course.
- (e) Performing independent research.
- (f) Listening to podcasts.
- (g) Watching videos.
- (h) Reading books and articles.
- (i) Attending meetings.

(j) Engaging in learning activities similar to those under pars. (a) to (i) that enhance a participant's professional growth and competence.

(2) REQUIREMENTS FOR APPROVAL OF FORMAL LEARNING ACTIVITIES. The board shall accept a formal learning activity that meets all of the following requirements:

(a) An individual's participation can be objectively confirmed by a program sponsor.

(b) Materials describing the activity specify all of the following:

- 1. The subject matter of the activity.
- 2. Any prerequisites to enrollment.
- 3. Any required advance preparation.
- 4. The format of the activity.

5. The number of CPD credits awarded by the program sponsor for participating in the activity.

(c) The program sponsor and any individual presenting or supervising the activity have education and experience qualifications appropriate for the activity to enhance the competency of learning activity participants.

(3) REQUIREMENTS FOR APPROVAL OF INFORMAL LEARNING ACTIVITIES. The board shall accept an informal learning activity for which the participant has documented all of the following:

(a) The format of the activity.

(b) The date or dates on which the learning activity was performed and completed.

(c) The subject matter of the activity.

(d) The number of CPD credits claimed for participating in the activity.

(e) The materials prepared or used by the participant in connection with the learning activity. Documentation the board may accept includes all of the following:

1. The title and author of a book the participant has read.
2. A copy of an article the participant has read, or the title of the article and the name of the publication in which the article appeared.
3. Minutes from a meeting attended by the participant.
4. A program outline or handouts from a learning activity attended by the participant.
5. A link to reading, video, audio, or other online learning materials or activities performed and completed by the participant.

SECTION 3. EFFECTIVE DATE. The rules adopted in this order shall take effect on December 15, 2019, pursuant to s. 227.22 (2) (b), Stats.

(END OF TEXT OF RULE)

ADMINISTRATIVE RULES

Fiscal Estimate & Economic Impact Analysis

1. Type of Estimate and Analysis <input checked="" type="checkbox"/> Original <input type="checkbox"/> Updated <input type="checkbox"/> Corrected	2. Date March 13, 2019								
3. Administrative Rule Chapter, Title and Number (and Clearinghouse Number if applicable) Accy 2									
4. Subject Continuing professional education									
5. Fund Sources Affected <input type="checkbox"/> GPR <input type="checkbox"/> FED <input checked="" type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEG-S	6. Chapter 20, Stats. Appropriations Affected 20.165(1)(g)								
7. Fiscal Effect of Implementing the Rule <table style="width: 100%;"><tr><td><input type="checkbox"/> No Fiscal Effect</td><td><input type="checkbox"/> Increase Existing Revenues</td><td><input checked="" type="checkbox"/> Increase Costs</td><td><input type="checkbox"/> Decrease Costs</td></tr><tr><td><input type="checkbox"/> Indeterminate</td><td><input type="checkbox"/> Decrease Existing Revenues</td><td colspan="2"><input checked="" type="checkbox"/> Could Absorb Within Agency's Budget</td></tr></table>		<input type="checkbox"/> No Fiscal Effect	<input type="checkbox"/> Increase Existing Revenues	<input checked="" type="checkbox"/> Increase Costs	<input type="checkbox"/> Decrease Costs	<input type="checkbox"/> Indeterminate	<input type="checkbox"/> Decrease Existing Revenues	<input checked="" type="checkbox"/> Could Absorb Within Agency's Budget	
<input type="checkbox"/> No Fiscal Effect	<input type="checkbox"/> Increase Existing Revenues	<input checked="" type="checkbox"/> Increase Costs	<input type="checkbox"/> Decrease Costs						
<input type="checkbox"/> Indeterminate	<input type="checkbox"/> Decrease Existing Revenues	<input checked="" type="checkbox"/> Could Absorb Within Agency's Budget							
8. The Rule Will Impact the Following (Check All That Apply) <table style="width: 100%;"><tr><td><input type="checkbox"/> State's Economy</td><td><input type="checkbox"/> Specific Businesses/Sectors</td></tr><tr><td><input type="checkbox"/> Local Government Units</td><td><input type="checkbox"/> Public Utility Rate Payers</td></tr><tr><td colspan="2"><input type="checkbox"/> Small Businesses (if checked, complete Attachment A)</td></tr></table>		<input type="checkbox"/> State's Economy	<input type="checkbox"/> Specific Businesses/Sectors	<input type="checkbox"/> Local Government Units	<input type="checkbox"/> Public Utility Rate Payers	<input type="checkbox"/> Small Businesses (if checked, complete Attachment A)			
<input type="checkbox"/> State's Economy	<input type="checkbox"/> Specific Businesses/Sectors								
<input type="checkbox"/> Local Government Units	<input type="checkbox"/> Public Utility Rate Payers								
<input type="checkbox"/> Small Businesses (if checked, complete Attachment A)									
9. Estimate of Implementation and Compliance to Businesses, Local Governmental Units and Individuals, per s. 227.137(3)(b)(1). \$0									
10. Would Implementation and Compliance Costs Businesses, Local Governmental Units and Individuals Be \$10 Million or more Over Any 2-year Period, per s. 227.137(3)(b)(2)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No									
11. Policy Problem Addressed by the Rule As required under s. 442.083 (2) (a), Stats., as created by 2017 Wisconsin Act 88 effective December 15, 2019, the proposed rules establish continuing education requirements for renewal of a license granted to individuals under ch. 442, Stats., to practice as a certified public accountant. The requirements will be effective beginning December 15, 2019, for the license renewal date occurring on December 15, 2021.									
12. Summary of the Businesses, Business Sectors, Associations Representing Business, Local Governmental Units, and Individuals that may be Affected by the Proposed Rule that were Contacted for Comments. The proposed rule 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.									
13. Identify the Local Governmental Units that Participated in the Development of this EIA. No local governmental units participated in the development of this EIA.									
14. Summary of Rule's Economic and Fiscal Impact on Specific Businesses, Business Sectors, Public Utility Rate Payers, Local Governmental Units and the State's Economy as a Whole (Include Implementation and Compliance Costs Expected to be Incurred) <p>The 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 beyond any impact of the associated legislation (2017 Wisconsin Act 88).</p> <p>The Department estimates one-time administrative costs of \$5,634.39 and ongoing annual administrative costs of \$652.83. These costs may be absorbed in the agency budget.</p>									
15. Benefits of Implementing the Rule and Alternative(s) to Implementing the Rule The benefit to implementing the rule is providing requirements for continuing professional education in conformity with the Wisconsin Statutes. If the rule is not implemented, it will not reflect the provisions of 2017 Wisconsin Act 88.									

ADMINISTRATIVE RULES

Fiscal Estimate & Economic Impact Analysis

16. Long Range Implications of Implementing the Rule

The long range implication of implementing the rule is providing requirements for continuing professional education in conformity with the Wisconsin Statutes.

17. Compare With Approaches Being Used by Federal Government

None

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

Illinois:

Rules of the Illinois Department of Financial and Professional Regulation address continuing education requirements for CPAs (68 Ill. Adm. Code 1420.70 and 1420.72). To renew a license, a CPA must complete 120 hours of approved continuing professional education (CPE) every 3-year renewal period. Of the 120 hours, at least 4 hours must be courses covering the subject of professional ethics. The CPE requirements do not apply for the first renewal following the original issuance of the license.

Approved CPE is professional development activities that are formal and informal learning opportunities contributing directly to a CPA's knowledge, ability or competence to perform professional responsibilities. The CPE must also include subject matter in one or more fields of study that address a licensee's current and future work environment, current knowledge and skills level, and desired or needed additional competencies to meet future opportunities or professional responsibilities.

CPE may be earned for verified attendance at or participation in any course or program given or approved by one of the following:

- The American Institute of Certified Public Accountants
- The Illinois CPA Society or
- The Illinois CPA Foundation
- A university or college approved by its governing board in the State of Illinois, or equivalent public authority governing board if in another jurisdiction, to award accounting degrees.
- CPE sponsored by, or approved by, other states or other state CPA societies.
- A person, CPA firm, association, corporation or any other group that has been licensed and authorized by the Department to coordinate and present CPE.
- NASBA and persons, CPA firms, associations, corporations or other groups that are members of NASBA's National Registry of CPE Sponsors or Quality Assurance Service Program.

Licensees who both reside and are licensed as a CPA in another state may satisfy the CPE requirements by complying with the CPE renewal requirements of their state of residence, provided at least 120 hours of CPE have been completed during the Illinois renewal cycle.

Licensees must maintain CPE records for at least 6 years. The Department may periodically audit CPE course information submitted by licensees, and it is the responsibility of each renewal applicant to retain or otherwise produce evidence of CPE compliance.

A licensee may request a waiver of the CPE requirements. A request for waiver must be made prior to the renewal date. A waiver will be granted if the Department finds from the evidence submitted that extreme hardship has been shown.

Iowa:

Rules of the Iowa Accountancy Examining Board address continuing education requirements for CPAs (193A IAC, Chapter 10). An applicant for renewal must complete 120 hours of qualifying continuing professional education (CPE) during the three years preceding the renewal date. Of the 120 hours, 4 hours must be devoted to ethics and rules of professional conduct. In addition, every applicant who is responsible for supervising compilation services or who signs or authorizes someone to sign the accountant's compilation report on behalf of a firm must devote a minimum of 8 hours of CPE to financial statement presentation. The CPE requirements do not apply for the first renewal date that is less than 12 months from the date of filing of the initial application for the certificate or license.

ADMINISTRATIVE RULES

Fiscal Estimate & Economic Impact Analysis

The overriding consideration in determining whether a specific program qualifies as acceptable continuing education is that it be a formal program of learning that contributes directly to the professional competence of an individual certified or licensed in Iowa. A program of learning must meet all of the following requirements:

- The program must be based on clearly defined, relevant learning objectives and outcomes that clearly articulate the knowledge, skills, and abilities that can be achieved by participants.
- The program must be developed in a manner consistent with the prerequisite education, experience, and advanced preparation of the participants.
- Activities, materials, and delivery systems of the program must be current, technically accurate, and effectively designed. Providers, sponsors, or contractors must be competent in the subject matter. Competence may be demonstrated through practical experience or education.
- The program must be reviewed by qualified persons other than those who develop the program to ensure that the program is technically accurate and current and addresses the stated learning objectives. This requirement is waived for single presentations such as lectures that are given once.

A licensee complies with the CPE requirements if, for the period the licensee is a resident of another state or district having a continuing professional education requirement, the licensee met the resident state's or district's mandatory requirement.

The Board may make exceptions to the CPE requirements for reasons of individual hardship. No exceptions shall be made solely because of age. Applicants entitled to a full or partial exception under the Iowa Code for active military service or government service outside of the United States may request an exception by submitting acceptable documentation. Applicants seeking an exception on other grounds of undue hardship must apply for waiver or variance. The Board may request an applicant for renewal to provide a signed statement setting forth the CPE in which the licensee has participated. The board will verify, on a test basis, information submitted by licensees. The licensee is responsible for documenting the requirements, and documentation must be retained for a period of three years after submission of the report claiming the credit.

Michigan:

Rules of the Michigan Department of Licensing and Regulatory Affairs address continuing education requirements for CPAs (Mich Admin Code, R 338.5210 to R 338.5255). A licensee must earn 40 qualifying hours of continuing education within each continuing education period (all or part of a year beginning July 1 and ending June 30). At least 8 of the 40 hours must be in auditing and accounting and 2 of the 40 hours must be in ethics.

Continuing education may be earned by attending a group program, performing classroom work as a teacher, instructor, speaker, or lecturer at an educational institution, or participating in a self-study program. Credit for performing classroom work is limited to 20 hours in any given continuing education period, as is credit for participating in a self-study program. Continuing education credit is based on the length of a qualifying program, with 50 minutes of continuous instruction equaling one qualifying hour. One-half credit is earned for each additional 25 minutes of instruction, after the first hour of credit is earned.

To qualify for continuing education credit, a group program must meet all of the following qualifications:

- The subject matter of the program contributes to the professional competency of a licensee.
- The taking of attendance is required.
- The program is not less than 50 minutes in duration.
- The program is conducted by an instructor or discussion leader whose background, training, education, or experience is appropriate for leading a discussion on the subject matter.
- The sponsor of the program maintains written records of individual attendance at each session and the program outline for a period of 4 years.
- Written certification of hours of attendance, exclusive of any study or preparation time, and a program outline are issued by the sponsor to each attendee at the request of the attendee.

ADMINISTRATIVE RULES

Fiscal Estimate & Economic Impact Analysis

To qualify for continuing education credit, a self-study program must meet all of the following qualifications:

- The program consists of an educational course designed for self-study and requires evidence of satisfactory completion.
- The subject matter of the program contributes to the professional competency of a licensee.
- Written certification of completion and a program outline and recommended qualifying hours are issued by the sponsor upon request.
- The sponsor maintains written records of the program outline and completion of the program for a period of 4 years. Hours in excess of the required 40 hours for each continuing education period may be carried over to the following continuing education period. A maximum of 40 hours may be carried over, including no more than 8 hours in accounting and auditing and no more than 2 hours in ethics.

Each licensee must attest to compliance with the continuing education requirements biennially. The licensee is solely responsible for documenting fulfillment of the requirements under and must retain documentation for a period of 4 years after submission of an attestation. A licensee is subject to audit by the Department for compliance with the continuing education requirements.

Minnesota:

Rules of the Minnesota Board of Accountancy address continuing education requirements for CPAs (Minnesota Rules, parts 1105.3000 to 1105.3350). A licensee holding a certificate with an active status must do all of the following:

- Complete a minimum of 20 hours of qualifying continuing professional education (CPE) each year (July 1 to June 30). A licensee is exempt from this requirement for the year in which an initial certificate with an active status is granted.
- In a rolling three-year period, complete a minimum of 120 hours of qualifying CPE, including at least 8 hours in regulatory ethics or behavioral ethics. For purposes of this requirement, all of the following apply:
 - ☐ A maximum of 60 hours may be claimed for presenting or instructing qualifying courses or seminars.
 - ☐ A maximum of 60 hours may be claimed for authoring articles, books, or CPE courses for publication.
 - ☐ At least 24 hours must be obtained from attending group or blended learning activities.
 - ☐ A minimum of 60 hours must be obtained from technical learning activities as defined in the NASBA Fields of Study, July 2016 revision.
 - ☐ At least 72 hours must be obtained through programs whose sponsor is a member of NASBA's CPE registry.
- Report the required CPE to the Board on a form provided by the Board by December 31 of each year.

A carryforward of CPE from one period to the next is not allowed. However, a licensee may carryback CPE hours to satisfy the requirements of a prior CPE period provided that a late processing fee is paid.

Generally, a program qualifies as acceptable continuing professional education if it meets all of the following requirements:

- The program contributes to the growth in the professional knowledge and professional competence of a licensee.
- The program meets the minimum standards of quality of development, presentation, measurement, and reporting of credits in the Statement on Standards for Continuing Professional Education (CPE) Programs jointly approved by NASBA and AICPA or other standards acceptable to the Board.
- The program sponsor is a member of NASBA's CPE registry.

The Board will approve a program that, in the determination of the Board, contributes to the growth of the professional knowledge and competence of a licensee even if the program does not meet the above requirements.

A nonresident licensee holding a certificate with an active status issued by Minnesota meets the CPE requirements by meeting the CPE requirements for renewal of a certificate in the state in which the licensee's principal place of business is located. If the state in which a nonresident licensee's principal place of business is located has no CPE requirements for renewal of a certificate, the nonresident licensee must comply with all Minnesota CPE requirements.

The Board may make exceptions to the continuing education requirements for reasons of individual hardship including health, military service, foreign residence, or other good cause, or for a licensee who is retired or who does not perform or offer to perform for the public services involving the use of accounting or auditing skills.

ADMINISTRATIVE RULES

Fiscal Estimate & Economic Impact Analysis

Each licensee is responsible for documenting the acceptability CPE programs and the validity of the credits claimed. Documentation must be retained for five years following completion of each program. The Board conducts audits to verify information regarding hours of CPE attendance in order to determine compliance with the continuing education requirements.

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

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

ADMINISTRATIVE RULES
Fiscal Estimate & Economic Impact Analysis

ATTACHMENT A

1. Summary of Rule's Economic and Fiscal Impact on Small Businesses (Separately for each Small Business Sector, Include Implementation and Compliance Costs Expected to be Incurred)

2. Summary of the data sources used to measure the Rule's impact on Small Businesses

3. Did the agency consider the following methods to reduce the impact of the Rule on Small Businesses?

- ☐ Less Stringent Compliance or Reporting Requirements
☐ Less Stringent Schedules or Deadlines for Compliance or Reporting
☐ Consolidation or Simplification of Reporting Requirements
☐ Establishment of performance standards in lieu of Design or Operational Standards
☐ Exemption of Small Businesses from some or all requirements
☐ Other, describe:

4. Describe the methods incorporated into the Rule that will reduce its impact on Small Businesses

5. Describe the Rule's Enforcement Provisions

6. Did the Agency prepare a Cost Benefit Analysis (if Yes, attach to form)

☐ Yes ☐ No

From: WICPA - Tammy Hofstede <TAMMY@wicpa.org>

Date: March 12, 2019 at 10:59:15 AM EDT

Also, I would like to mention that in reviewing the latest draft regulations that were posted last week along with the AEB meeting agenda, there are few additional opportunities to provide clarification and consistency with other jurisdictions based on our knowledge and discussions with the WICPA advocacy task force.

Below are a few draft provisions and some additional questions for AEB consideration:

1) Accy 2.602(5):

(5) EXEMPTION FOR NEW LICENSEES AND ~~INACTIVE CERTIFICATE HOLDERS~~NON-LICENSEES WITH A VALID CERTIFICATE. (a) The requirements under sub. (1) are reduced by one-half for the compliance period during which an individual first obtains a license under ch. 442, Stats. during the first year of such compliance period, and do not apply to the compliance period during which a CPA is initially licensed in the second year of such compliance period. that includes the date on which an individual certified public accountant first obtains a license under ch. 442, Stats.

This would also change Accy 2.602(5)(b) to read:

The requirements under sub. (1) do not apply to ~~an inactive~~ a non-licensed certificate holder to whom all of the following would apply:

Question: The requirements could also state that the ethics credits need to be met in the second year of a compliance period if the individual first obtains a license during the first year of the compliance period. Should this be addressed in the language?

2) Accy 2.602(10)(a):

~~CPD credits for teaching a course shall be limited to preparing for and giving the initial presentation. CPD credits may not be claimed for any activity related to subsequent presentations of the same course. The number of CPD credits which may be claimed by an instructor, discussion leader or speaker for preparation and presentation of a CPD learning activity may not exceed three times the number of credits awarded to individuals attending or participating in such CPD learning activity. CPD credits may not be claimed for any activity related to subsequent presentations of the same course unless the content was substantially changed.~~

3) Accy 2.602(10)(c): CPD credit for successful completion of university or college courses which may be claimed are one credit semester course is equal to 15 CPD credits and one credit quarter course is equal to 10 CPD credits.

3) Accy 2.602(10)(d): Exam time does not count toward CPD credits.



WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

Scott Grosz
Clearinghouse Director

Margit Kelley
Clearinghouse Assistant Director

Anne Sappenfield
Legislative Council Director

Jessica Karls-Ruplinger
Legislative Council Deputy Director

CLEARINGHOUSE RULE 19-049

Comments

[NOTE: All citations to “Manual” in the comments below are to the Administrative Rules Procedures Manual, prepared by the Legislative Reference Bureau and the Legislative Council Staff, dated December 2014.]

2. Form, Style and Placement in Administrative Code

The definition of “inactive certificate holder” under proposed s. Accy 2.602 (5) (c), should precede the use of the term. [See s. 1.01 (7) (a), Manual.]

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

AGENDA REQUEST FORM

1) Name and Title of Person Submitting the Request: Dale Kleven Administrative Rules Coordinator		2) Date When Request Submitted: 5/28/19 Items will be considered late if submitted after 12:00 p.m. on the deadline date: ▪ 8 business days before the meeting	
3) Name of Board, Committee, Council, Sections: Accounting Examining Board			
4) Meeting Date: 6/7/19	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. Legislation and Pending and Possible Rulemaking Projects a. Continuous Testing on the Uniform CPA Examination	
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;"> <div style="width: 45%;"> <i>Dale Kleven</i> </div> <div style="width: 45%;"> <i>May 28, 2019</i> </div> </div> <hr/> <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;">Signature of person making this request</div> <div style="width: 40%;">Date</div> </div> <hr/> <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;">Supervisor (if required)</div> <div style="width: 40%;">Date</div> </div> <hr/> <div style="display: flex; justify-content: space-between;"> <div style="width: 70%;">Executive Director signature (indicates approval to add post agenda deadline item to agenda)</div> <div style="width: 30%;">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.			

NASBA STATE BOARD REPORT

A Digest of Current Developments Affecting State Accountancy Regulation

Volume XLVIII, Number 5

May 2019

Carlos Barrera Vice Chair Nominee



Carlos Barrera

A. Carlos Barrera, CPA (TX) was selected on May 3 as the Nominating Committee's candidate for NASBA Vice Chair 2019-2020, to stand for election at the October Annual Business Meeting. If elected Vice Chair by the member State Boards of Accountancy, Mr. Barrera will automatically accede to NASBA Chair 2020-2021. A NASBA Director-at-Large, and former Treasurer and Southwest Regional Director,

he currently serves as chair of NASBA's Continuing Professional Education Committee and on the AICPA's Professional Ethics Executive Committee. He has chaired NASBA's Global Strategies, Legislative Support and Standard-Setting & Professional Trends Advisory Committees. Mr. Barrera is a former member and presiding officer of the Texas State Board of Public Accountancy. He is a partner of Carr, Riggs & Ingram, LLC, in charge of the firm's Rio Grande Valley offices.

Election of the NASBA officers will be held at the Annual Business Meeting on October 29 in Boston, MA. Nominating Committee Chair Theodore Long (OH) has requested that all qualified State Board

members interested in serving on the 2019-2020 Board of Directors submit a letter of interest and biographical information to aholt@nasba.org by May 27, 2019. Nominations for any elected Board position, including the office of Vice Chair, may also be made by at least five Boards if filed with NASBA Chair Janice Gray (OK) at least 10 days prior to the Annual Business Meeting. No nominations from the floor will be recognized.

State Boards from the Great Lakes, Mountain, Northeast and Southwest are asked to submit their nominations for their Nominating Committee representatives by May 27, 2019. These nominations with bios and resumes should also be sent to aholt@nasba.org.

Questions about the elections should be directed to Executive Assistant to the President Anita Holt at (615)880-4202.

Again this year, at both NASBA Regional Meetings, there will be receptions held for individuals interested in serving on the NASBA Board of Directors in future years. These have proved to be very successful events for identifying those who want to participate in leadership. ♦

CPE Audit Service Launched

Florida, Kentucky, Missouri, Montana, North Carolina, Ohio, Tennessee and Virginia were the first Boards of Accountancy to migrate from the CPE Tracking legacy system to the new NASBA CPE Audit Services system in April. Eight additional Boards are scheduled to begin participation in early summer and a third wave of Boards is scheduled for September 2019. Additional Board requests are currently being accepted.

Long gone are the days of paper-based audit processes: The new CPE Audit Service is a turnkey web application solution for managing the CPE audit process. This online system will help streamline CPE audits and is designed to be used by both individual CPAs and Boards of Accountancy. The new system comes at no cost to Boards, as a benefit of their NASBA membership.

Created and customized with CPAs and Boards in mind, the application allows CPA users to enter or upload CPE information and documentation, view CPE records fed in directly from participating CPE program providers, monitor their CPE compliance by jurisdiction and submit their CPE information to the Board when selected for audit. Boards will be able to generate audit pools or upload an audit pool into the system, monitor workflow dashboards, run numerous reports, and receive and conduct CPE audits all within the system.

Participating CPE course providers can send or upload electronic attendance records for CPAs using the CPE ID number assigned to each CPA and easily review their file processing and records through the system.

"NASBA believes moving to an online system and promoting the acceptance of electronic records will dramatically improve the efficiency of the CPE audit process, and lead to greater compliance

NASBA cpeaudit service

with CPE rules, which is in the best interest of the public. We look forward to getting the newly participating Boards up and running soon," said Maria L. Caldwell, Chief Legal Officer and Director of Compliance Services.

Boards of Accountancy interested in a brief demonstration of the CPE Audit Service platform should contact Erin Buchanan, Sr. Account Manager, CPE Audit Service at cpeauditservice@nasba.org. ♦

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Continuous Testing Rule Adopted

The April 26 NASBA Board of Directors' meeting cleared the path for continuous testing on the Uniform CPA Examination as the Board approved Uniform Accountancy Act Model Rule 5-7(a)(2). According to the revised Rule, when system changes have eliminated the need for test window limitations "a Candidate can retake a Test Section once their grade for any previous attempt of the same Test Section has been released." A recent informal poll of the State Boards' executive directors found that many states have already started to model their rules after the new Model Rule. NASBA President Ken L. Bishop told the NASBA Board that plans now call for continuous testing to begin by June 30, 2020.

Technically NASBA is over its transition to outsourcing IT operations to CGI (see *sbr* 2/19), but it may take up to six months to learn the nuances of working in this type of relationship, President Bishop reported. Now that a new large source of technical talent is available to NASBA, prioritizing new projects has become important for enthusiastic NASBA directors. Treasurer Jim Burkes observed that while IT restructuring was costly for NASBA, and has had an impact on the financial report, it was the right move. ♦



Hansen Named Chair of CAG



Gaylen Hansen

Gaylen R. Hansen, CPA, NASBA Chair 2012-13, has been appointed chair of the Consultative Advisory Group (CAG) of the International Ethics Standards Boards for Accountants (IESBA) effective July 1, 2019. He has represented NASBA on the CAG since 2010 and currently serves on NASBA's Regulatory Response Committee and Standard-Setting & Professional Trends Advisory Committee, having led many NASBA committees in the past as well as chairing the Colorado State Board of Accountancy. He is also currently a member of the CAG for the International Auditing and Assurance Standards Board.

As the newly-elected IESBA CAG chair, Mr. Hansen stated: "The CAG plays a vital role in enabling all those concerned in the work of, or services provided by, professional accountants to have a voice in the development and maintenance of standards that ensure a high level of ethical conduct. I look forward to shepherding the CAG's diversity of experience to assist the IESBA setting robust ethics standards."

Mr. Hansen is a retired audit partner of EKS&H in Denver. ♦

2019 Research Grants Awarded

Three accounting education research grants were approved for funding by the NASBA Board of Directors at their April Meeting. Based on the recommendations of the Education Committee, as presented by Education Committee Chair Stephanie Saunders (VA) the following projects are receiving grants from NASBA:

- "Why Master's in Accounting Students Do Not Sit for the CPA: Determinants and Perceptions of CPA Value" – *Dierdre Collier, Ph.D., Associate Professor – Fairleigh Dickinson University; Hannah Rozen, Ph.D., Associate Professor – Fairleigh Dickinson University; and Alexander Sannella, Ph.D., Professor of Accounting - Rutgers University.*
- "What Accounting Program and Curriculum Features Influence

the Likelihood of Graduates Attempting the Uniform CPA Exam" – *Kelsey Brasel, Ph.D., CPA, Assistant Professor of Accounting – Ball State University; Heather Carrasco, Ph.D., Assistant Professor of Accounting – Texas Tech University; and Jason Stanfield, Ph.D., CPA, Assistant Professor of Accounting – Ball State University.*

- "Most Effective Study Methods for High-Stakes Tests: The CPA Exam" – *Linda Quick, Ph.D., CPA, Assistant Professor – East Carolina University; Denise Dickins, Ph.D., CPA, Professor – East Carolina University; and Rachel Hull, student - East Carolina University.*

The findings of these projects will be presented by members of the research teams at NASBA's 2020 Regional Meetings. ♦

2018 SEC & PCAOB Enforcement

2018 saw a drop in the Securities and Exchange Commission's and the Public Company Accounting Oversight Board's enforcement activities involving accountants, according to a report released by Cornerstone Research in April. The two bodies finalized 45 actions in 2018, while in 2017 they finalized 75 such actions. These efforts resulted in less than \$3.3 million in monetary settlements from 32 of the 67 individual and audit firm respondents.

Cornerstone continued their research to determine if the six State Boards with the largest number of licensees named in these actions were following up on them. Cornerstone learned that for the SEC's and PCAOB's actions finalized in 2013-2017 a majority were followed up, resulting in the Boards' actions against at least one individual or firm respondent. These State Boards on average completed follow-on actions approximately 18 months after the SEC's or PCAOB's actions were finalized. ♦

CAQ and FAF Leadership Changes



Julie Lindsay

Julie Bell Lindsay has been named executive director of the Center for Audit Quality, effective May 6. She succeeds Cindy Fornelli who is leaving the organization at the end of May, after having led the CAQ for 12 years.

On April 26 Financial Accounting Foundation CEO Terri Polley announced her retirement. She started her career with the Financial Accounting Standards Board in 1987 as a technical assistant, was named president in 2008 and ultimately CEO in 2010. NASBA President Ken Bishop reported Ms. Polley's resignation at the NASBA Board's meeting in San Francisco. He acknowledged her vital role in building a strong relationship between the FAF and NASBA.

Ms. Polley stated in her resignation: "It has been a privilege to work for a mission-driven organization filled with exceptional people who get to do something extraordinary as their life's work: set accounting standards that help make the capital markets function efficiently and effectively." ♦

PRESIDENT'S MEMO

Photos on the Wall – Revisited

I am writing this month's *Memo* after just returning home from the Nominating Committee's meeting to nominate NASBA's next Vice Chair (chair-elect). It is a real privilege to serve as the CEO of an organization that attracts such great leaders who aspire to serve as Chair. All the highly qualified candidates considered by the Nominating Committee would be successful chairs, and I suspect there are future chairs among them. The Committee's nominee for 2019-2020 Vice Chair, Carlos Barrera, will be formidable and historic, as he will be the first Hispanic Chair in NASBA's 108-year history.

Flying home to Nashville, I was thinking about the conscientious work done by the Nominating Committee and the success they have had in selecting strong leaders who have served NASBA so well, but, more specifically, how they have seriously brought diversity and balance into their deliberations. It caused me to reflect on the positive changes that have occurred since 2012 when I wrote what turned out to be a provocative President's Memo, during my first year as President and CEO of NASBA, entitled "Photos on the Wall." Many readers were probably not involved in NASBA when that *Memo* was printed, so here is an excerpt:



Ken L. Bishop
President & CEO

"Outside my office in Nashville is a wall of photos of the Chairs of NASBA who served over the past 17 years, since NASBA has been headquartered in Nashville. I walk by those photos numerous times every day and often stop to look at the faces of those fine leaders, most of whom I have gotten to know during my tenure as both a NASBA volunteer and employee. I usually point out the wall of Chair photos when I show visitors and guests around our facility. On several occasions someone will mention the lack of diversity. Not surprising. In fact, in the past 17 years, 15 of our chairs have been men...white men."

With the redesigned Nashville offices, we were able to display 50 years of Chair photos. The new "photos on the wall" revealed that in 50 years of NASBA Chairs there had been only one African-American man, one Asian-American man, and four women. As I stated in the original *Memo*, I was in no way trying to dissuade anyone from seeking the Chair position, nor be critical of any of the praiseworthy leaders represented. What I was challenging was the culture of NASBA and how we had failed to encourage and support women and minorities to "aspire to, seek and hold NASBA's highest office."

I am very pleased to report on the progress we have made. Since the "Photos on the Wall" was published in late 2012, of the seven nominated Vice Chairs (chair-elects), there were: two white men, two African-American men, two women and, now, a Hispanic man, all great leaders. Through NASBA's regional nomination processes, we achieved diversity success in a relatively short period of time. Kudos to the Nominating Committee members and to the candidates who stepped up to run for the office, who made this happen. As I have often stated, I consider the Nominating Committee to be NASBA's most important committee.

Supporting diversity is in no way meant to be disparaging to other demographic groups, and I would encourage anyone interested in serving as the NASBA chair to run. Recently national political candidates have essentially apologized for their being a "white male." That is ridiculous! However, it would be disingenuous not to recognize that some of us have been given opportunities and privileges others may not have enjoyed. Great organizations like NASBA do not shirk away from challenges, and I think we are proving that. There are opportunities for leadership in NASBA for all types of individuals and we are stronger for it!

Semper ad meliora (Always toward better things).

A handwritten signature in black ink that reads "Ken L. Bishop".

— Ken L. Bishop
President & CEO



State Board Report

National Association of State Boards of Accountancy
150 Fourth Avenue North, Suite 700
Nashville, TN 37219-2417

AZ Recognizes Other States' Licensees

Arizona has become the first state to automatically grant occupational licenses to its residents who hold similar licenses in good standing from other states for at least a year. However, those with a criminal record can be disqualified and instant reciprocity is not granted for those occupations requiring a security clearance. The legislation, HB 2569, was signed by Governor Doug Ducey in April and does not require reciprocal recognition from other states. Legislation granting automatic licensing for military spouses from other states was enacted last year in Utah.

State Representative Warren Petersen, who sponsored the legislation, said: "We welcome you to Arizona. We know you are qualified."

As Arizona already has adopted individual CPA mobility, it is expected this new legislation will have little impact on the profession. However, it will have an impact on many other fields, including those licensed in health care, construction and embalming. Lawyers, security guards and private investigators are excluded. ♦



CMA Report on UK Audit Released

In its April final report on the "statutory audit services market," the United Kingdom's Competition & Markets Authority (CMA) offers four main recommendations, plus a few others for the new regulator to consider. These come a month after UK Business Secretary Greg Clark announced the Financial Reporting Council (FRC), which oversees the accounting profession, is being replaced with a new regulator called the Audit, Reporting and Governance Authority (ARGA). The CMA's core recommendations to the ARGA and the UK government include: 1- Audit committee scrutiny. 2- Mandatory joint audit, including at least one non-Big Four firm, for most large companies; peer reviews for the largest; and measures to mitigate the effects of a Big Four failure. 3- An operational split between the audit and non-audit practices of the biggest firms. 4- A five-year review of progress by the new regulator. The report also mentions as meriting "careful consideration"

technology licensing and a change in firm ownership.

As another possible measure, the CMA suggests: "Keeping under review the possibility of cross-industry technology licensing, potentially facilitated by the regulator and/or the professional bodies. Access to technology has not been cited as a major barrier, at least by the bigger challenger firms, but technology changes are likely to play a potentially significant role in the way the sector develops in coming years."

The CMA also believes firm ownership rules should be reviewed: "Re-considering the necessity of the audit firm ownership requirements, which currently require that audit firms are majority owned by qualified auditors. Although the existence of potential entrants following a different business model is highly uncertain, such businesses may never even be contemplated if their route to launch is blocked by regulation." ♦

Chapter Accy 2

INDIVIDUAL CERTIFICATION AND LICENSURE

Subchapter I — Authority and Definitions

- Accy 2.001 Authority.
Accy 2.002 Definitions.

Subchapter II — Application for Certification of Individuals

- Accy 2.101 Application.
Accy 2.102 Expiration of applications.

Subchapter III — Education

- Accy 2.202 Education required for certification.

Subchapter IV — Examination

- Accy 2.301 Examination.
Accy 2.302 Certified public accountant examination.
Accy 2.303 Education required for examination.
Accy 2.304 Candidates for examination.

- Accy 2.305 Cheating on examination.
Accy 2.306 Professional ethics examination.
Accy 2.307 Examination review.
Accy 2.308 Transfer of scores.

Subchapter V — Experience

- Accy 2.401 Review of candidate's experience.
Accy 2.402 Experience evaluation.
Accy 2.403 Public accounting experience.
Accy 2.404 Experience; general.
Accy 2.405 Bookkeeping and elementary individual tax return preparation.
Accy 2.406 Judgment.

Subchapter VI — Licensure

- Accy 2.501 Requirements for renewal and reinstatement of individual licenses.

Subchapter I — Authority and Definitions

Accy 2.001 Authority. The rules in this chapter are adopted under the authority in ss. 15.08 (5) (b), 227.11 (2), and 442.04, Stats.

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

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

(1) "Accredited" means to be listed by an accrediting agency recognized by the secretary of the federal department of education.

Note: For a listing of accrediting agencies recognized by the secretary of the federal department of education, see http://www2.ed.gov/admins/finaid/accred/accreditation_pg6.html.

(2) "Bachelor's degree" means a baccalaureate degree normally conferred by universities and colleges at the completion of at least a 4-year, full-time, academic-year program of study.

Note: Some students complete the 4-year bachelor's degree in less than 4 years by attending summer school or maximum course loads over a number of academic semesters.

History: 2015 Wis. Act 217; cr. Register May 2016 No. 725, eff. 6-1-16; EmR1713: emerg. am. (intro.), eff. 6-23-17; 2017 Wis. Act 88: am. (intro.) Register December 2017 No. 744, eff. 6-1-17; CR 17-064: am. (intro.) Register March 2018 No. 747 eff. 4-1-18.

Subchapter II — Application for Certification of Individuals

Accy 2.101 Application. A candidate applying for a certificate as a certified public accountant shall apply on an application form provided by the board. The application shall be supported by all of the following:

(1) The appropriate fee authorized in s. 440.05, Stats.

(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 bache-

lor's or higher degree in accounting meeting the coursework requirement described in s. Accy 2.202 (5).

(3) Evidence of at least one year of public accounting experience as required by s. Accy 2.403 and s. 442.04 (5) (b) 5., Stats.

(4) Evidence that the applicant has successfully passed each section of the Uniform Certified Public Accountant Examination.

(5) Successful completion of the open book professional ethics examination on statutes and rules governing the practice of public accounting in Wisconsin as set forth in s. Accy 2.306.

Note: Application forms are available upon request to the board's office at 1400 East Washington Avenue, P.O. Box 8935, Madison WI 53708-8935 or on the Internet at www.dsp.wi.gov. An applicant with a disability will be provided reasonable accommodations.

History: Cr. Register, November, 1993, No. 455, eff. 12-1-93.; r. and recr. Register, March, 1996, No. 483, eff. 4-1-96; am. (1) (b) 2. and 3., Register, January, 1999, No. 517, eff. 2-1-99; correction in (1) (b) 1. to 3. made under s. 13.92 (4) (b) 7., Stats., Register April 2015 No. 712; 2015 Wis. Act 217: renum. (title), (intro.), (1), and (2) from Accy 3.05 (title), (1) (intro.), (a) and (b) (intro.), 1. and am. (title), (intro.), (2) cr. (3) to (5) Register May 2016 No. 725, eff. 6-1-16; EmR1618: emerg. am. (2), eff. 9-26-16; EmR1713: emerg. r. and recr. (2), eff. 6-23-17; 2017 Wis. Act 88: r. and recr. (2) Register December 2017 No. 744, eff. 6-1-17; CR 17-064: r. and recr. (2) (a), (b), (c), Register March 2018 No. 747 eff. 4-1-18.

Accy 2.102 Expiration of applications. If an applicant for a certificate to practice as a certified public accountant does not comply with a request for information related to his or her application within one year from the date the first request for information was made, the application expires. The applicant may file a new application if his or her application expires under this section.

History: Cr. Register, August, 1992, No. 440, eff. 9-1-92; 2015 Wis. Act 217: renum. from Accy 7.07 Register May 2016 No. 725, eff. 6-1-16.

Subchapter III — Education

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.

History: 2015 Wis. Act 217: renum. (intro.), (1) from Accy 7.035 (intro.), (2) and am., cr. (1) (a) to (f), (2) Register May 2016 No. 725, eff. 6-1-16; EmR1618: emerg. am. (intro.), cr. (3), eff. 9-26-16; EmR1713: emerg. r. and recr., eff. 6-23-17; 2017 Wis. Act 88: r. and recr. Register December 2017 No. 744, eff. 6-1-17; CR 17-064: r. and recr., Register March 2018 No. 747 eff. 4-1-18.

Subchapter IV — Examination

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

History: Cr. Register, November, 1993, No. 455, eff. 12-1-93; 2015 Wis. Act 217: renum. from Accy 3.02 and am. Register May 2016 No. 725, eff. 6-1-16.

Accy 2.302 Certified public accountant examination. (1) The subjects covering the discipline of accounting in the certified public accountant examination shall be as provided by the board of examiners of the American Institute of Certified Public Accountants Uniform Certified Public Accountant Examination. The passing grade on each section is 75 or higher.

(2) Examinations shall be graded by the board of examiners of the American institute of certified public accountants advisory grading service.

History: Cr. Register, November, 1993, No. 455, eff. 12-1-93; 2015 Wis. Act 217: renum. from Accy 3.03 and am. (1) Register May 2016 No. 725, eff. 6-1-16.

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.

History: Cr. Register, November, 1993, No. 455, eff. 12-1-93. r. and recr. Register, March, 1996, No. 483, eff. 4-1-96; 2015 Wis. Act 217: renum. from Accy 3.04 and am. Register May 2016 No. 725, eff. 6-1-16; EmR1618: emerg. am., eff. 9-26-16; EmR1713: emerg. r. and recr., eff. 6-23-17; 2017 Wis. Act 88: r. and recr. Register December 2017 No. 744, eff. 6-1-17; CR 17-064: r. and recr., Register March 2018 No. 747 eff. 4-1-18.

Accy 2.304 Candidates for examination. (1) A candidate shall be allowed to sit for each section of the uniform certified public accountant examination individually.

(2) A candidate shall retain credit for any section passed for 18 months. A candidate may not retake a failed section within the same calendar quarter.

(3) A candidate must pass all sections of the uniform certified public accountant examination within a rolling 18-month period that begins on the date that the first section is passed.

(4) If any section of the uniform certified public accountant examination is not passed within the rolling 18-month period, credit for any section passed outside the 18-month period shall expire and that section shall be retaken.

History: Cr. Register, November, 1993, No. 455, eff. 12-1-93; CR 02-149: r. and recr. Register October 2003 No. 574, eff. 11-1-03; 2015 Wis. Act 217: renum. from Accy 3.06 and am. (title), (1), (3), (4) Register May 2016 No. 725, eff. 6-1-16.

Accy 2.305 Cheating on examination. (1) Cheating on the certified public accountant examination is a serious breach of integrity and indicates a lack of good professional character. Cheating on an examination includes any of the following:

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

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

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

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

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

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

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

(2) Penalties imposed by the board for cheating on the examination shall be related to the seriousness of the offense. Cheating that was planned in advance is the most serious offense. Penalties may include the entering of a failing grade on all sections taken for the examinations in which cheating occurred and suspension of the right to take the next scheduled examination after the examination in which cheating occurred. Time within which condi-

tional credit previously earned for passing part of the examination may be extended by board action in situations where penalties are levied, and by as long as the period of suspension.

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

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

History: Cr. Register, November, 1993, No. 455, eff. 12-1-93; cr. (1) (e) and (f), Register, March, 1996, No. 483, eff. 4-1-96; 2015 Wis. Act 217: renum. from Accy 3.09 and am. (1) (intro.), (a) to (d), (2), (4), cr. (1) (g) Register May 2016 No. 725, eff. 6-1-16.

Accy 2.306 Professional ethics examination. (1) A candidate for a certified public accountant certificate shall successfully pass an open book professional ethics examination on statutes and rules governing the practice of public accounting in Wisconsin.

(2) The passing grade on the professional ethics examination is 80.

(3) A candidate who fails to achieve a passing score on the professional ethics examination is not eligible for reexamination for 30 days following notification of the failure. A candidate who fails to achieve a passing score upon reexamination is not eligible for another reexamination for 90 days following notification of the reexamination failure.

History: Cr. Register, November, 1993, No. 455, eff. 12-1-93; 2015 Wis. Act 217: renum. from Accy 3.10 Register May 2016 No. 725, eff. 6-1-16.

Accy 2.307 Examination review. (1) An applicant for the certified public accountant examination may request a review of his or her examination from the National Association of State Boards of Accountancy.

(2) An applicant who fails the professional ethics examination may request a review of the examination. The following conditions apply:

(a) The applicant shall file a written request to the board within 30 days of the date on which examination results were mailed and pay the fee under s. SPS 4.05.

(b) Examination reviews are by appointment only and shall be limited to one hour.

(c) Reviews shall be conducted prior to the time an applicant applies to retake the examination.

(d) An applicant may review each failed examination only once.

(e) The examination may be reviewed by telephone. During a telephone review an applicant shall be provided with the statute or administrative code reference number and the topic of the test questions the applicant failed.

(f) An applicant may not be accompanied during the review by any person other than the proctors.

(g) Bound reference books shall be permitted in the review.

(h) Applicants may not remove any notes from the review. Notes shall be retained by the proctor.

(i) The proctor shall not respond to inquiries by the applicant regarding allegations of examination error.

History: Cr. Register, March, 1996, No. 483, eff. 4-1-96; correction in (2) (a) made under s. 13.92 (4) (b) 7., Stats., Register November 2011 No. 671; 2015 Wis. Act 217: renum. from Accy 3.11 and am. (1) Register May 2016 No. 725, eff. 6-1-16.

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

(1) Scores transferred must be certified to the board by the other jurisdiction and must be passed in accordance with rules applicable to Wisconsin candidates.

(2) Transfer of scores must be accepted by board action and the applicant notified in a manner similar to the action on scores for Wisconsin applicants.

History: 2015 Wis. Act 217: renum. from Accy 7.04 (1) and am. Register May 2016 No. 725, eff. 6-1-16.

Subchapter V — Experience

Accy 2.401 Review of candidate's experience.

(1) Following the successful passing of each section of the uniform CPA examination and upon written request by a candidate, a candidate's experience shall be reviewed by the board. The written request shall include employer verification statements and information on experience to update the experience data already in the candidate's file. Such evaluation will determine whether the candidate qualifies at that time under the requirement of having at least one year of public accounting experience or its equivalent, the sufficiency of the experience or the equivalency to be judged by the board. The board shall inform the candidate if additional experience is needed. Upon gaining the required additional experience, the candidate shall notify the board and provide verification.

(2) Experience may consist of providing any type of services or advice using accounting, attest, compilation, management advisory, financial advisory, tax, or related consulting skills.

History: Cr. Register, December, 1974, No. 228, eff. 1-1-75; renum. from Accy 5.01, Register, October, 1976, No. 250, eff. 11-1-76; r. (4), Register, April, 1986, No. 364, eff. 5-1-86; renum. and am. (1), r. (2) and (3), Register, February, 1990, No. 410, eff. 3-1-90; CR 03-071: renum. from Accy 5.02 and am. Register May 2004 No. 581, eff. 6-1-04; 2015 Wis. Act 217: renum. (title), (1) from Accy 5.01 and am., cr. (2) Register May 2016 No. 725, eff. 6-1-16.

Accy 2.402 Experience evaluation. (1) The board shall evaluate public accounting experience and equivalent experience at each regularly scheduled board meeting. Evaluations may be made at special meetings, but normally will not be scheduled at such meetings.

(2) The board shall review the candidate's experience on written request by the candidate. Among the areas of experience that may be considered by the board are the following:

(a) Experience in accounting in industry and government may be considered equivalent to public accounting when it requires high levels of knowledge, competence and judgment.

(b) Experience in teaching accounting may be considered equivalent to public accounting when it is at an advanced and specialized level of accounting. Courses taught in areas other than accounting do not qualify as public accounting experience.

(c) Experience in law may be considered equivalent to public accounting when it is at a level with responsibility for independent accounting decisions and requires high levels of accounting knowledge, competence and judgment.

History: Cr. Register, December, 1974, No. 228, eff. 1-1-75; renum. from Accy 5.02, Register, October, 1976, No. 250, eff. 11-1-76; CR 03-071: renum. from Accy 5.03 and am., cr. (2) (a) to (c) Register May 2004 No. 581, eff. 6-1-04; 2015 Wis. Act 217: renum. from Accy 5.02 Register May 2016 No. 725, eff. 6-1-16.

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 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.

History: Cr. Register, December, 1974, No. 228, eff. 1-1-75; renum. from Accy 5.03, Register, October, 1976, No. 250, eff. 11-1-76; CR 01-047: am. Register December 2002 No. 564, eff. 1-1-03; CR 03-071: renum. from Accy 5.04 Register May 2004 No. 581, eff. 6-1-04; 2015 Wis. Act 217: renum. from Accy 5.03 and am. Register May 2016 No. 725, eff. 6-1-16; EmR1618: emerg. am., eff. 9-26-16; EmR1713: emerg. am., eff. 6-23-17; CR 17-064: am., Register March 2018 No. 747 eff. 4-1-18.

Accy 2.404 Experience; general. (1) The nature and level of an employee's position or job title and position description is considered.

(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.

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

AGENDA REQUEST FORM

1) Name and Title of Person Submitting the Request: James Kuehn, LPPA		2) Date When Request Submitted: 5/28/19 <small>Items will be considered late if submitted after 12:00 p.m. on the deadline date which is 8 business days before the meeting</small>									
3) Name of Board, Committee, Council, Sections: Accounting Examining Board											
4) Meeting Date: 6/7/19	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 3/13/2019.											
11) Authorization <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; border-bottom: 1px solid black;">James Kuehn</td> <td style="width: 40%; border-bottom: 1px solid black; text-align: right;">5/28/18</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;">Supervisor (if required)</td> <td style="border-bottom: 1px solid black; text-align: right;">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) Date</td> </tr> </table>				James Kuehn	5/28/18	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	
James Kuehn	5/28/18										
Signature of person making this request	Date										
Supervisor (if required)	Date										
Executive Director signature (indicates approval to add post agenda deadline item to agenda) Date											
Directions for including supporting documents: 1. This form should be attached to any documents submitted to the agenda. 2. Post Agenda Deadline items must be authorized by a Supervisor and the Policy Development Executive Director. 3. If necessary, provide original documents needing Board Chairperson signature to the Bureau Assistant prior to the start of a meeting.											

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

1. 27162-1; Pachowitz, Eric
2. 27163-1; Belter, Stephanie
3. 27164-1; Fehrenbach, Katelyn
4. 27165-1; Raynor, Catherine
5. 27166-1; Dolan, Eric
6. 27167-1; Greene, Andrew
7. 27168-1; Hutchins, Carly
8. 27169-1; Richgels, Brett
9. 27170-1; Slatky, Stacy
10. 27171-1; Yurk, John
11. 27172-1; Tilot, Amanda
12. 27173-1; Agapito, Christina
13. 27174-1; Bertog, Mara
14. 27175-1; Fendt, Joseph
15. 27176-1; Glatzel, Kristen
16. 27177-1; Hamilton, Courtney
17. 27178-1; Koch, Christa
18. 27179-1; Krueger, Paige
19. 27180-1; LeGrave, Matthew
20. 27181-1; Maurer, Mark
21. 27182-1; Noinaj, Philip
22. 27183-1; Bicheng, Sheng
23. 27184-1; Westrich, Kendall
24. 27185-1; Nelson, Ann
25. 27186-1; Williams, Maxwell
26. 27187-1; Fieldbinder, Lauren
27. 27188-1; Fons, Adam
28. 27189-1; Mauer, Benjamin
29. 27190-1; Kratcha, Dustin
30. 27191-1; Luken, David
31. 27192-1; Landisch, Derek
32. 27193-1; Dyer, James
33. 27194-1; Kitzerow, Alexander
34. 27195-1; Pearson, Eric
35. 27196-1; Skeoch, Graydon
36. 27197-1; Tschoerner, Lisa
37. 27198-1; Clark, Bryce
38. 27199-1; Arend, Matthew
39. 27200-1; Larson, Jonathan
40. 27201-1; Deltgen, Amber
41. 27202-1; Brooks, Bryce
42. 27203-1; Lovelace, Shane
43. 27204-1; Flynn, Jennifer
44. 27205-1; Seliger, Erin
45. 27206-1; Sitte, Jared
46. 27207-1; Blondin, Alexander
47. 27208-1; Blaszczyk, Kathy
48. 27209-1; Zhang, Yingying
49. 27210-1; Kleparski, Tegan
50. 27211-1; Braatz, Joseph
51. 27212-1; Hook, Katy
52. 27213-1; Salewski, Andrew
53. 27214-1; Foht, Evan
54. 27215-1; Olson, Brianna
55. 27216-1; Trudgeon, Daniel
56. 27217-1; Moczynski, Marissa
57. 27218-1; Alt, Austyn
58. 27219-1; Teigen, Jeff
59. 27220-1; Pobst, Anthony Jarod
60. 27221-1; Zambrano, Christian
61. 27222-1; Martin, Paige
62. 27223-1; Schuessler, Andrew
63. 27224-1; Nachreiner-Mackesey, Shannon
64. 27225-1; Lyons, Suzanne
65. 27226-1; Griffith, Regina
66. 27227-1; Chapman, Kristen
67. 27228-1; Dombroski, Joshua
68. 27229-1; DuCharme, Tina
69. 27230-1; Knoespel, Jared
70. 27231-1; Guzman, Elizabeth
71. 27232-1; Krajcik, Matthew
72. 27233-1; Voss, Timothy
73. 27234-1; Gomski, Kayla
74. 27235-1; Martinic, Leo
75. 27236-1; Olmschenk, Kyle
76. 27237-1; Melka, Morgan
77. 27238-1; Dahlke, Katie
78. 27239-1; Dayvault, Jason
79. 27240-1; Kahl, Andrew
80. 27241-1; Park, Ji Hun

**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. 1561-3; Stauffer & Associates PLLC
2. 1562-3; SCL CPA PC
3. 1563-3; Accuteam, LLC
4. 1564-3; Sanders & Waldvogel, S.C
5. 1565-3; PKC 3 LLC
6. 1566-3; Mayhew & Walters, LLC

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

AGENDA REQUEST FORM

1) Name and Title of Person Submitting the Request: Kimberly Wood, Program Assistant Supervisor-Adv. On behalf of Executive Directors Christian Albouras or Debra Sybell		2) Date When Request Submitted: 5/15/2019 <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: All Boards and Councils											
4) Meeting Date:	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? Informational Item 1. 2019-2021 Licensure Fee and Credential Schedule									
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 Only											
11) Authorization <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; border-bottom: 1px solid black; padding-bottom: 5px;"><i>Kimberly Wood</i></td> <td style="width: 40%; border-bottom: 1px solid black; padding-bottom: 5px; text-align: right;"><i>5/15/2019</i></td> </tr> <tr> <td style="text-align: right; padding-right: 10px;">Signature of person making this request</td> <td style="text-align: right; padding-right: 10px;">Date</td> </tr> <tr> <td style="border-bottom: 1px solid black; padding-bottom: 5px;">Supervisor (if required)</td> <td style="border-bottom: 1px solid black; padding-bottom: 5px; text-align: right;">Date</td> </tr> <tr> <td colspan="2" style="border-bottom: 1px solid black; padding-bottom: 5px;">Executive Director signature (indicates approval to add post agenda deadline item to agenda) Date</td> </tr> </table>				<i>Kimberly Wood</i>	<i>5/15/2019</i>	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	
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May 2019

Dear State of Wisconsin Boards, Councils and Committee Member,

As you may already know, operation of the Department of Safety and Professional Services (DPS) is self-funded by the fees associated with the occupation or business credentials it issues and regulates under chapters [440](#) to [480](#) of Wisconsin Statutes.

Wisconsin State Statute § 440.03(9)(a) requires DPS to conduct a professional licensure fee study every two years to adjust fees for the succeeding fiscal biennium. The purpose of the fee study is to reflect the approximate administrative and enforcement costs of the department that are attributable to the regulation of the referenced credentials.

On February 20, 2019, the Joint Finance Committee approved the FY 2019-2021 professional licensure fee study conducted by the DPS. I am pleased to provide you with the new fee schedule that will take effect on July 1, 2019.

The new fees are based on actual operating costs and revenues for DPS for fiscal years 2017 and 2018 (July 1, 2016 to June 30, 2018). A detailed explanation how the fees were recalculated, including licensure/credential participation rates, complaints and investigations, and adjustments for inflation can be found in the Frequently Asked Questions document.

For all regulated professional and medical licenses and credentials (except the renewal fee for one profession noted in the enclosed fee schedule), initial application and renewal fees will be reduced or maintained at the current level, including the following:

- Maintaining initial and renewal fees for 43 licenses/credentials (approximately 25 percent)
- Reducing initial fees for 82 licenses/credentials (approx. 48 percent) with an average reduction of \$26.78
- Reducing renewal fees for 121 licenses/credentials (approx. 71 percent) with an average reduction of \$57.42
- Reducing both the initial and renewal fees for 80 licenses/credentials (approx. 47 percent)
- Providing a fee reduction to at least one of the fees (initial and/or renewal) for 127 licenses/credentials (approx. 75 percent)
- Establishing equal fees for both initial applications and renewals with a maximum fee of \$75 for 163 licenses/credentials (approx. 96 percent) (exceptions per state statute for fees related to Appraisal Management Companies and Transportation Network Companies; exception per administrative code for fees related to Unarmed Combat Sports)
- Providing a reduced fee to an estimated 361,000 Wisconsin licensure/credential applicants over the next biennium, (approx. 96 percent of all applicants)

The new fee schedule will take effect beginning with initial license applications received in the Department and/or postmarked on or after July 1, 2019, and for license renewals that have an effective date of July 1, 2019 or later. It should be noted that if a license holder receives a notice of renewal prior to July 1, 2019, for a renew-by date of after July 1, 2019, the new fees will apply regardless of when the notice is received or when payment is made. If a license holder's renew-by date is before July 1, 2019, and the payment is made after July 1, 2019, the fee noted on the notice of renewal will still apply. If the license holder's renew-by date is on or after July 1, 2019, the new fees will apply.

If you have any questions regarding the information provided, please do not hesitate to contact Yolanda McGowan, Division Administrator, Division of Policy Development.

Sincerely,

A handwritten signature in cursive script, reading "Dawn B. Crim". The signature is written in a dark ink and is positioned above the printed name and title.

Dawn B. Crim
Secretary-designee, Department of Safety and Professional Services

Enclosure

Board/Admin.	License/Credential Name	Project	Current		Proposed Initial Fee	Proposed Renewal Fee	Initial Fee Change	Renewal Fee Change
			Current Initial Fee	Current Fee				
Accounting Exam Bd	Accountant CPA	16500P1ACBD001	\$75.00	\$82.00	\$43.00	\$43.00	-\$32.00	-\$39.00
Accounting Exam Bd	Accounting Firm	16500P1ACBD003	\$75.00	\$82.00	\$43.00	\$43.00	-\$32.00	-\$39.00
Acupuncturist	Acupuncturist	16500P1ADLD055	\$75.00	\$107.00	\$75.00	\$75.00	\$0.00	-\$32.00
Architect/Engineer Joint Exam Bd	Architect	16500P1ARCD005	\$75.00	\$82.00	\$68.00	\$68.00	-\$7.00	-\$14.00
Architect/Engineer Joint Exam Bd	Architectural or Engineer Corp	16500P1ARCD011	\$75.00	\$82.00	\$68.00	\$68.00	-\$7.00	-\$14.00
Architect/Engineer Joint Exam Bd	Designer Engineering Systems	16500P1DSND007	\$75.00	\$82.00	\$68.00	\$68.00	-\$7.00	-\$14.00
Architect/Engineer Joint Exam Bd	Engineer Professional	16500P1ENGDD006	\$75.00	\$82.00	\$68.00	\$68.00	-\$7.00	-\$14.00
Architect/Engineer Joint Exam Bd	Engineer Training	16500P1ENGDD500	\$75.00	\$0.00	\$68.00	\$0.00	-\$7.00	\$0.00
Architect/Engineer Joint Exam Bd	Landscape Architect	16500P1LSAD014	\$75.00	\$82.00	\$68.00	\$68.00	-\$7.00	-\$14.00
Architect/Engineer Joint Exam Bd	Land Surveyor Professional	16500P1LSRD008	\$75.00	\$82.00	\$68.00	\$68.00	-\$7.00	-\$14.00
Real Estate Appraiser Bd	Appraiser Licensed	16500P1APPD004	\$75.00	\$170.00	\$16.00	\$16.00	-\$59.00	-\$154.00
Real Estate Appraiser Bd	Appraiser Residential Cert	16500P1APPD009	\$75.00	\$170.00	\$16.00	\$16.00	-\$59.00	-\$154.00
Real Estate Appraiser Bd	Appraiser General Cert	16500P1APPD010	\$75.00	\$170.00	\$16.00	\$16.00	-\$59.00	-\$154.00
Real Estate Appraiser Bd	Appraisal Management Company	16500P1APPD900	\$4,000.00	\$2,000.00	\$4,000.00	\$2,000.00	\$0.00	\$0.00
Athletic Agent	Athletic Agent	16500P1ATHD097	\$75.00	\$107.00	\$38.00	\$38.00	-\$37.00	-\$69.00
Auctioneer Bd	Auctioneer	16500P1AUBD052	\$75.00	\$170.00	\$47.00	\$47.00	-\$28.00	-\$123.00
Auctioneer Bd	Auction Company	16500P1AUBD053	\$75.00	\$170.00	\$47.00	\$47.00	-\$28.00	-\$123.00
Barbering Advisory Committee	Barber Establishment	16500P1BRBD180	\$75.00	\$82.00	\$63.00	\$63.00	-\$12.00	-\$19.00
Barbering Advisory Committee	Barber	16500P1BRBD182	\$75.00	\$82.00	\$63.00	\$63.00	-\$12.00	-\$19.00
Barbering Advisory Committee	Barber Instructor	16500P1BRBD183	\$75.00	\$82.00	\$63.00	\$63.00	-\$12.00	-\$19.00
Barbering Advisory Committee	Barber School	16500P1BRBD187	\$75.00	\$82.00	\$63.00	\$63.00	-\$12.00	-\$19.00
Barbering Advisory Committee	Barber Apprentice	16500P1BRBD601	\$10.00	\$0.00	\$10.00	\$0.00	\$0.00	\$0.00
Unarmed Combat Sports	Boxing Contestant	16500P1BXMA263	\$40.00	\$40.00	\$40.00	\$40.00	\$0.00	\$0.00
Unarmed Combat Sports	Boxing Contest Professional	16500P1BXMA264	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00	\$0.00
Unarmed Combat Sports	Second	16500P1BXMA265	\$40.00	\$40.00	\$40.00	\$40.00	\$0.00	\$0.00
Unarmed Combat Sports	Boxing Promoter Professional	16500P1BXMA266	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	\$0.00
Unarmed Combat Sports	Mix Martial Arts Judge	16500P1BXMA267	\$15.00	\$15.00	\$15.00	\$15.00	\$0.00	\$0.00
Unarmed Combat Sports	Mix Martial Arts Referee	16500P1BXMA268	\$15.00	\$15.00	\$15.00	\$15.00	\$0.00	\$0.00
Unarmed Combat Sports	Matchmaker	16500P1BXMA270	\$10.00	\$10.00	\$10.00	\$10.00	\$0.00	\$0.00
Unarmed Combat Sports	Physician Ringside	16500P1BXMA271	\$10.00	\$10.00	\$10.00	\$10.00	\$0.00	\$0.00
Unarmed Combat Sports	Timekeeper	16500P1BXMA272	\$10.00	\$10.00	\$10.00	\$10.00	\$0.00	\$0.00
Unarmed Combat Sports	Boxing Judge	16500P1BXMA274	\$15.00	\$15.00	\$15.00	\$15.00	\$0.00	\$0.00
Unarmed Combat Sports	Boxing Referee	16500P1BXMA275	\$15.00	\$15.00	\$15.00	\$15.00	\$0.00	\$0.00
Unarmed Combat Sports	Mix Martial Arts Amateur Conte	16500P1BXMA276	\$40.00	\$40.00	\$40.00	\$40.00	\$0.00	\$0.00
Unarmed Combat Sports	Mix Martial Arts Contestant Pr	16500P1BXMA277	\$40.00	\$40.00	\$40.00	\$40.00	\$0.00	\$0.00
Unarmed Combat Sports	Mix Martial Arts Prof Club	16500P1BXMA278	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	\$0.00

Board/Admin.	License/Credential Name	Project	Current		Proposed Initial Fee	Proposed Renewal Fee	Initial Fee Change	Renewal Fee Change
			Current Initial Fee	Current Renewal Fee				
Unarmed Combat Sports	Mix Martial Arts Contest Prof	16500P1BXMA279	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00	\$0.00
Unarmed Combat Sports	Mix Martial Arts Promoter Prof	16500P1BXMA280	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	\$0.00
Unarmed Combat Sports	Unarmed Combat Promoter	16500P1BXMA281	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	\$0.00
Unarmed Combat Sports	Unarmed Combat Contest	16500P1BXMA282	\$300.00	\$300.00	\$300.00	\$300.00	\$0.00	\$0.00
Unarmed Combat Sports	Kickboxing Contestant Amateur	16500P1BXMA283	\$40.00	\$40.00	\$40.00	\$40.00	\$0.00	\$0.00
Unarmed Combat Sports	Kickboxing Contestant Prof	16500P1BXMA284	\$40.00	\$40.00	\$40.00	\$40.00	\$0.00	\$0.00
Unarmed Combat Sports	Muay Thai Contestant Amateur	16500P1BXMA285	\$40.00	\$40.00	\$40.00	\$40.00	\$0.00	\$0.00
Unarmed Combat Sports	Kickboxing Judge	16500P1BXMA287	\$15.00	\$15.00	\$15.00	\$15.00	\$0.00	\$0.00
Unarmed Combat Sports	Muay Thai Judge	16500P1BXMA288	\$15.00	\$15.00	\$15.00	\$15.00	\$0.00	\$0.00
Unarmed Combat Sports	Kickboxing Referee	16500P1BXMA289	\$15.00	\$15.00	\$15.00	\$15.00	\$0.00	\$0.00
Unarmed Combat Sports	Muay Thai Referee	16500P1BXMA290	\$15.00	\$15.00	\$15.00	\$15.00	\$0.00	\$0.00
Crematory Authority	Crematory Authority	16500P1CACD098	\$75.00	\$170.00	\$75.00	\$75.00	\$0.00	-\$95.00
Cemetery Bd	Cemetery Authority Licensed	16500P1CEMD095	\$75.00	\$170.00	\$75.00	\$75.00	\$0.00	-\$95.00
Cemetery Bd	Cemetery Salesperson	16500P1CEMD096	\$75.00	\$170.00	\$75.00	\$75.00	\$0.00	-\$95.00
Cemetery Bd	Cemetery Preneed Seller	16500P1CEMD101	\$75.00	\$170.00	\$75.00	\$75.00	\$0.00	-\$95.00
Cemetery Bd	Cemetery Authority Religious	16500P1CEMD102	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00	\$0.00
Cemetery Bd	Cemetery Authority Registered	16500P1CEMD195	\$10.00	\$10.00	\$10.00	\$10.00	\$0.00	\$0.00
Chiropractic Exam Bd	Chiropractor	16500P1CHID012	\$75.00	\$170.00	\$75.00	\$75.00	\$0.00	-\$95.00
Chiropractic Exam Bd	Chiropractic Radiological Tech	16500P1CHID113	\$53.00	\$44.00	\$53.00	\$53.00	\$0.00	\$9.00
Chiropractic Exam Bd	Chiropractic Tech	16500P1CHID114	\$53.00	\$44.00	\$53.00	\$53.00	\$0.00	\$9.00
Cosmetology Exam Bd	Aesthetics Establishment	16500P1COSD069	\$75.00	\$82.00	\$11.00	\$11.00	-\$64.00	-\$71.00
Cosmetology Exam Bd	Electrology Establishment	16500P1COSD070	\$75.00	\$82.00	\$11.00	\$11.00	-\$64.00	-\$71.00
Cosmetology Exam Bd	Manicuring Establishment	16500P1COSD071	\$75.00	\$82.00	\$11.00	\$11.00	-\$64.00	-\$71.00
Cosmetology Exam Bd	Aesthetics Instructor	16500P1COSD072	\$75.00	\$82.00	\$11.00	\$11.00	-\$64.00	-\$71.00
Cosmetology Exam Bd	Electrology Instructor	16500P1COSD073	\$75.00	\$82.00	\$11.00	\$11.00	-\$64.00	-\$71.00
Cosmetology Exam Bd	Manicuring Instructor	16500P1COSD074	\$75.00	\$82.00	\$11.00	\$11.00	-\$64.00	-\$71.00
Cosmetology Exam Bd	Cosmetology Establishment	16500P1COSD080	\$75.00	\$82.00	\$11.00	\$11.00	-\$64.00	-\$71.00
Cosmetology Exam Bd	Cosmetologist	16500P1COSD082	\$75.00	\$82.00	\$11.00	\$11.00	-\$64.00	-\$71.00
Cosmetology Exam Bd	Cosmetology Instructor	16500P1COSD083	\$75.00	\$82.00	\$11.00	\$11.00	-\$64.00	-\$71.00
Cosmetology Exam Bd	Electrologist	16500P1COSD084	\$75.00	\$82.00	\$11.00	\$11.00	-\$64.00	-\$71.00
Cosmetology Exam Bd	Manicurist	16500P1COSD085	\$75.00	\$82.00	\$11.00	\$11.00	-\$64.00	-\$71.00
Cosmetology Exam Bd	Aesthetician	16500P1COSD086	\$75.00	\$82.00	\$11.00	\$11.00	-\$64.00	-\$71.00
Cosmetology Exam Bd	Cosmetology School	16500P1COSD087	\$75.00	\$82.00	\$11.00	\$11.00	-\$64.00	-\$71.00
Cosmetology Exam Bd	Electrology School	16500P1COSD088	\$75.00	\$82.00	\$11.00	\$11.00	-\$64.00	-\$71.00
Cosmetology Exam Bd	Manicuring School	16500P1COSD089	\$75.00	\$82.00	\$11.00	\$11.00	-\$64.00	-\$71.00
Cosmetology Exam Bd	Cosmetology Apprentice	16500P1COSD600	\$10.00	\$0.00	\$10.00	\$0.00	\$0.00	\$0.00

Board/Admin.	License/Credential Name	Project	Current		Proposed Initial Fee	Proposed Renewal Fee	Initial Fee Change	Renewal Fee Change
			Current Initial Fee	Current Fee				
Dentistry Exam Bd	Dentist	16500P1DEND015	\$75.00	\$123.00	\$74.00	\$74.00	-\$1.00	-\$49.00
Dentistry Exam Bd	Dental Hygienist	16500P1DEND016	\$75.00	\$123.00	\$74.00	\$74.00	-\$1.00	-\$49.00
Dentistry Exam Bd	Dentistry Mobile Progr Registr	16500P1DEND115	\$75.00	\$123.00	\$74.00	\$74.00	-\$1.00	-\$49.00
DSPS Direct Licensing	DSPS Licensed Midwife	16500P1DSPS049	\$75.00	\$107.00	\$59.00	\$59.00	-\$16.00	-\$48.00
DSPS Direct Licensing	DSPS Firearms Certifier	16500P1DSPS064	\$0.00	\$8.00	\$0.00	\$0.00	\$0.00	-\$8.00
DSPS Direct Licensing	DSPS WI Regis Interior Design	16500P1DSPS109	\$75.00	\$107.00	\$59.00	\$59.00	-\$16.00	-\$48.00
DSPS Direct Licensing	Juvenile Martial Arts Instruct	16500P1DSPS118	\$75.00	\$75.00	\$59.00	\$59.00	-\$16.00	-\$16.00
DSPS Direct Licensing	DSPS Behavior Analyst	16500P1DSPS140	\$75.00	\$75.00	\$59.00	\$59.00	-\$16.00	-\$16.00
DSPS Direct Licensing	DSPS Transportation Network Co	16500P1DSPS184	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00
DSPS Direct Licensing	DSPS Temp Educ Training Permit	16500P1DSPS850	\$10.00	\$0.00	\$10.00	\$0.00	\$0.00	\$0.00
DSPS Direct Licensing	DSPS Special License	16500P1DSPS876	\$75.00	\$0.00	\$59.00	\$0.00	-\$16.00	\$0.00
DSPS Direct Licensing	Home Med Oxygen Provider	16500P1HMOP048	\$75.00	\$128.00	\$59.00	\$59.00	-\$16.00	-\$69.00
DSPS Direct Licensing	Special Licenses	DSPS Special License	\$75.00	\$0.00	\$59.00	\$0.00	-\$16.00	\$0.00
Funeral Dir Exam Bd	Funeral Dir Excl Embalm	16500P1FDRD075	\$75.00	\$170.00	\$75.00	\$75.00	\$0.00	-\$95.00
Funeral Dir Exam Bd	Funeral Dir Good Standing	16500P1FDRD076	\$75.00	\$170.00	\$75.00	\$75.00	\$0.00	-\$95.00
Funeral Dir Exam Bd	Funeral Director	16500P1FDRD077	\$75.00	\$170.00	\$75.00	\$75.00	\$0.00	-\$95.00
Funeral Dir Exam Bd	Funeral Establishment	16500P1FDRD078	\$75.00	\$170.00	\$75.00	\$75.00	\$0.00	-\$95.00
Funeral Dir Exam Bd	Agent Burial Agreements	16500P1FDRD107	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00	\$0.00
Funeral Dir Exam Bd	Funeral Dir Apprentice	16500P1FDRD700	\$10.00	\$10.00	\$10.00	\$10.00	\$0.00	\$0.00
Geo./Hydro./Soil Sci. Exam Bd	Geologist Professional	16500P1GEOD013	\$75.00	\$170.00	\$56.00	\$56.00	-\$19.00	-\$114.00
Geo./Hydro./Soil Sci. Exam Bd	Geology Firm	16500P1GEOD201	\$75.00	\$170.00	\$56.00	\$56.00	-\$19.00	-\$114.00
Geo./Hydro./Soil Sci. Exam Bd	Hydrologist Professional	16500P1HYDD111	\$75.00	\$170.00	\$56.00	\$56.00	-\$19.00	-\$114.00
Geo./Hydro./Soil Sci. Exam Bd	Hydrology Firm	16500P1HYDD202	\$75.00	\$170.00	\$56.00	\$56.00	-\$19.00	-\$114.00
Geo./Hydro./Soil Sci. Exam Bd	Soil Scientist Professional	16500P1SSCD112	\$75.00	\$170.00	\$56.00	\$56.00	-\$19.00	-\$114.00
Geo./Hydro./Soil Sci. Exam Bd	Soil Scientist Firm	16500P1SSCD203	\$75.00	\$170.00	\$56.00	\$56.00	-\$19.00	-\$114.00
Hearing Speech Examining Bd	Hearing Instrument Spec	16500P1HADD060	\$75.00	\$170.00	\$75.00	\$75.00	\$0.00	-\$95.00
Hearing Speech Examining Bd	Speech Language Pathologist	16500P1HADD154	\$75.00	\$170.00	\$75.00	\$75.00	\$0.00	-\$95.00
Hearing Speech Examining Bd	Audiologist	16500P1HADD156	\$75.00	\$170.00	\$75.00	\$75.00	\$0.00	-\$95.00
Music Art Dance Therapists	Art Therapist	16500P1MADD036	\$75.00	\$107.00	\$68.00	\$68.00	-\$7.00	-\$39.00
Music Art Dance Therapists	Dance Therapist	16500P1MADD037	\$75.00	\$107.00	\$68.00	\$68.00	-\$7.00	-\$39.00
Music Art Dance Therapists	Music Therapist	16500P1MADD038	\$75.00	\$107.00	\$68.00	\$68.00	-\$7.00	-\$39.00
MFT, PC, & SW Exam Bd	Counselor Professional Licen	16500P1CPCD125	\$75.00	\$91.00	\$62.00	\$62.00	-\$13.00	-\$29.00
MFT, PC, & SW Exam Bd	Counselor Professional Trn	16500P1CPCD226	\$75.00	\$0.00	\$62.00	\$0.00	-\$13.00	\$0.00
MFT, PC, & SW Exam Bd	Marriage Family Therapist	16500P1MFTD124	\$75.00	\$85.00	\$62.00	\$62.00	-\$13.00	-\$23.00
MFT, PC, & SW Exam Bd	Marriage Family Therapist Trn	16500P1MFTD228	\$75.00	\$0.00	\$62.00	\$0.00	-\$13.00	\$0.00
MFT, PC, & SW Exam Bd	Social Worker	16500P1SOCD120	\$75.00	\$85.00	\$62.00	\$62.00	-\$13.00	-\$23.00

Board/Admin.	License/Credential Name	Project	Current		Proposed Initial Fee	Proposed Renewal Fee	Initial Fee Change	Renewal Fee Change
			Current Initial Fee	Current Renewal Fee				
MFT, PC, & SW Exam Bd	Social Worker Adv Practice	16500P1SOCD121	\$75.00	\$85.00	\$62.00	\$62.00	-\$13.00	-\$23.00
MFT, PC, & SW Exam Bd	Social Worker Independent	16500P1SOCD122	\$75.00	\$85.00	\$62.00	\$62.00	-\$13.00	-\$23.00
MFT, PC, & SW Exam Bd	Social Worker Lic Clinical	16500P1SOCD123	\$75.00	\$85.00	\$62.00	\$62.00	-\$13.00	-\$23.00
MFT, PC, & SW Exam Bd	Social Worker Training	16500P1SOCD127	\$75.00	\$0.00	\$62.00	\$0.00	-\$13.00	\$0.00
Nursing Home Admin Exam Bd	Nursing Home Administrator	16500P1NHAD065	\$75.00	\$170.00	\$75.00	\$75.00	\$0.00	-\$95.00
Board of Nursing	Nurse Registered	16500P1NURD030	\$75.00	\$82.00	\$73.00	\$73.00	-\$2.00	-\$9.00
Board of Nursing	Nurse Licensed Practical	16500P1NURD031	\$75.00	\$82.00	\$73.00	\$73.00	-\$2.00	-\$9.00
Board of Nursing	Nurse Midwife	16500P1NURD032	\$75.00	\$82.00	\$73.00	\$73.00	-\$2.00	-\$9.00
Board of Nursing	Nurse Adv Practice Prescriber	16500P1NURD033	\$75.00	\$82.00	\$73.00	\$73.00	-\$2.00	-\$9.00
Optometry Board	Optometrist	16500P1OPTD035	\$75.00	\$170.00	\$75.00	\$75.00	\$0.00	-\$95.00
Private Detective	Private Detective Agency	16500P1PDET062	\$75.00	\$107.00	\$8.00	\$8.00	-\$67.00	-\$99.00
Private Detective	Private Detective	16500P1PDET063	\$75.00	\$107.00	\$8.00	\$8.00	-\$67.00	-\$99.00
Pharmacy Exam Bd	Pharmacist	16500P1PHMD040	\$75.00	\$128.00	\$74.00	\$74.00	-\$1.00	-\$54.00
Pharmacy Exam Bd	Pharmacy In State	16500P1PHMD042	\$75.00	\$128.00	\$74.00	\$74.00	-\$1.00	-\$54.00
Pharmacy Exam Bd	Pharmacy Out of State	16500P1PHMD043	\$75.00	\$128.00	\$74.00	\$74.00	-\$1.00	-\$54.00
Pharmacy Exam Bd	Drug Device Manufacturer	16500P1PHMD044	\$75.00	\$128.00	\$74.00	\$74.00	-\$1.00	-\$54.00
Pharmacy Exam Bd	Wholesale Distrib Presc Drugs	16500P1PHMD045	\$75.00	\$128.00	\$74.00	\$74.00	-\$1.00	-\$54.00
Physical Therapy Exam Bd	Physical Therapist Assistant	16500P1PHTD019	\$75.00	\$75.00	\$68.00	\$68.00	-\$7.00	-\$7.00
Physical Therapy Exam Bd	Physical Therapist	16500P1PHTD024	\$75.00	\$75.00	\$68.00	\$68.00	-\$7.00	-\$7.00
Private Security Person	Private Security Person	16500P1PSEC108	\$75.00	\$107.00	\$27.00	\$27.00	-\$48.00	-\$80.00
Psychology Exam Bd	Psychologist	16500P1PSYD057	\$75.00	\$170.00	\$66.00	\$66.00	-\$9.00	-\$104.00
Psychology Exam Bd	School Psychologist Priv Prac	16500P1PSYD058	\$75.00	\$170.00	\$66.00	\$66.00	-\$9.00	-\$104.00
Radiography Exam Bd	Radiographer Licensed	16500P1RAD142	\$75.00	\$82.00	\$65.00	\$65.00	-\$10.00	-\$17.00
Radiography Exam Bd	Ltd Xray Machine Oper Permit	16500P1RAD144	\$75.00	\$82.00	\$65.00	\$65.00	-\$10.00	-\$17.00
Real Estate Exam Bd	Real Estate Broker	16500P1REBD090	\$75.00	\$82.00	\$75.00	\$75.00	\$0.00	-\$7.00
Real Estate Exam Bd	Real Estate Business Entity	16500P1REBD091	\$75.00	\$82.00	\$75.00	\$75.00	\$0.00	-\$7.00
Real Estate Exam Bd	Timeshare Salesperson	16500P1REBD093	\$75.00	\$82.00	\$75.00	\$75.00	\$0.00	-\$7.00
Real Estate Exam Bd	Real Estate Salesperson	16500P1REBD094	\$75.00	\$82.00	\$75.00	\$75.00	\$0.00	-\$7.00
Home Inspector	Home Inspector	16500P1RHID106	\$75.00	\$107.00	\$51.00	\$51.00	-\$24.00	-\$56.00
Substance Abuse Counselors	Subst Abuse Counselor Training	16500P1SAAC130	\$75.00	\$107.00	\$75.00	\$75.00	\$0.00	-\$32.00
Substance Abuse Counselors	Subst Abuse Counselor	16500P1SAAC131	\$75.00	\$107.00	\$75.00	\$75.00	\$0.00	-\$32.00
Substance Abuse Counselors	Subst Abuse Counselor Clinical	16500P1SAAC132	\$75.00	\$107.00	\$75.00	\$75.00	\$0.00	-\$32.00
Substance Abuse Counselors	Subst Abuse Clin Sup Training	16500P1SAAC133	\$75.00	\$107.00	\$75.00	\$75.00	\$0.00	-\$32.00
Substance Abuse Counselors	Subst Abuse Intermed Clin Sup	16500P1SAAC134	\$75.00	\$107.00	\$75.00	\$75.00	\$0.00	-\$32.00
Substance Abuse Counselors	Subst Abuse Indep Clin Sup	16500P1SAAC135	\$75.00	\$107.00	\$75.00	\$75.00	\$0.00	-\$32.00
Substance Abuse Counselors	Subst Abuse Prev Specialist Tr	16500P1SAAC136	\$75.00	\$107.00	\$75.00	\$75.00	\$0.00	-\$32.00

Board/Admin.	License/Credential Name	Project	Current		Proposed Initial Fee	Proposed Renewal Fee	Initial Fee Change	Renewal Fee Change
			Current Initial Fee	Current Renewal Fee				
Substance Abuse Counselors	Subst Abuse Prevent Specialist	16500P1SAAC137	\$75.00	\$107.00	\$75.00	\$75.00	\$0.00	-\$32.00
Sanitarians Registered	Sanitarians Registered	16500P1SAND197	\$75.00	\$107.00	\$75.00	\$75.00	\$0.00	-\$32.00
Sign Language Interpreters Council	Sign Language Interp	16500P1SLID150	\$75.00	\$75.00	\$75.00	\$75.00	\$0.00	\$0.00
Sign Language Interpreters Council	Sign Lanugage Interpr Restrict	16500P1SLID151	\$75.00	\$75.00	\$75.00	\$75.00	\$0.00	\$0.00
Tanning	Tanning Establishments	16500P1TANE401	\$10.00	\$10.00	\$10.00	\$10.00	\$0.00	\$0.00
Tattoo Body Art Piercing	Tattoo Body Art Piercing Estab	16500P1TBAP402	\$135.00	\$220.00	\$19.00	\$19.00	-\$116.00	-\$201.00
Tattoo Body Art Piercing	Tattoo Body Art Piercing Pract	16500P1TBAP403	\$60.00	\$60.00	\$19.00	\$19.00	-\$41.00	-\$41.00
Tattoo Body Art Piercing	Body Piercing	16500P1TBAP404	\$60.00	\$60.00	\$19.00	\$19.00	-\$41.00	-\$41.00
Medical Bd Affiliates	Anesthesiology Assist	16500P1ANSO017	\$75.00	\$82.00	\$75.00	\$75.00	\$0.00	-\$7.00
Medical Bd Affiliates	Athletic Trainer	16500P1ATBD039	\$75.00	\$75.00	\$75.00	\$75.00	\$0.00	\$0.00
Medical Bd Affiliates	Dietician Certified	16500P1DABD029	\$75.00	\$75.00	\$75.00	\$75.00	\$0.00	\$0.00
Medical Bd Affiliates	DSPS Resident Educ License	16500P1DSPS851	\$10.00	\$0.00	\$10.00	\$0.00	\$0.00	\$0.00
Medical Bd Affiliates	DSPS Special Permit	16500P1DSPS875	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00	\$0.00
Medical Bd Affiliates	Medicine Surgery MD	16500P1MEDD020	\$75.00	\$141.00	\$75.00	\$75.00	\$0.00	-\$66.00
Medical Bd Affiliates	Medicine Surgery DO	16500P1MEDD021	\$75.00	\$141.00	\$75.00	\$75.00	\$0.00	-\$66.00
Medical Bd Affiliates	Administrative Physician MD	16500P1MEDD220	\$75.00	\$141.00	\$75.00	\$75.00	\$0.00	-\$66.00
Medical Bd Affiliates	Administrative Physician DO	16500P1MEDD221	\$75.00	\$141.00	\$75.00	\$75.00	\$0.00	-\$66.00
Medical Bd Affiliates	Medicine Surgery MD Compact	16500P1MEDD320	\$75.00	\$141.00	\$75.00	\$75.00	\$0.00	-\$66.00
Medical Bd Affiliates	Medicine Surgery DO Compact	16500P1MEDD321	\$75.00	\$141.00	\$75.00	\$75.00	\$0.00	-\$66.00
Medical Bd Affiliates	Massage Therapy Bodyworker	16500P1MTBD146	\$75.00	\$82.00	\$75.00	\$75.00	\$0.00	-\$7.00
Medical Bd Affiliates	Occupational Therapist	16500P1OTBD026	\$75.00	\$75.00	\$75.00	\$75.00	\$0.00	\$0.00
Medical Bd Affiliates	Occupational Therapist Assist	16500P1OTBD027	\$75.00	\$75.00	\$75.00	\$75.00	\$0.00	\$0.00
Medical Bd Affiliates	Physician Assistant	16500P1PHAD023	\$75.00	\$141.00	\$75.00	\$75.00	\$0.00	-\$66.00
Medical Bd Affiliates	Podiatrist	16500P1PODD025	\$75.00	\$91.00	\$75.00	\$75.00	\$0.00	-\$16.00
Medical Bd Affiliates	Perfusionist	16500P1PRFD018	\$75.00	\$141.00	\$75.00	\$75.00	\$0.00	-\$66.00
Medical Bd Affiliates	Respiratory Care Practitioner	16500P1RSPD028	\$75.00	\$141.00	\$75.00	\$75.00	\$0.00	-\$66.00

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

AGENDA REQUEST FORM

1) Name and Title of Person Submitting the Request: Kimberly Wood, Program Assistant Supervisor-Adv. On behalf of Gerald Denor, Chairperson		2) Date When Request Submitted: 5/14/2019 <small>Items will be considered late if submitted after 12:00 p.m. on the deadline date which is 8 business days before the meeting</small>									
3) Name of Board, Committee, Council, Sections: Accounting Examining Board											
4) Meeting Date: 6/7/2019	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? Update Regarding the NASBA Request for Licensee Lists for Inclusion in the 2019 Practice Analysis Survey									
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: Please review attached materials. Gerald Denor will provide an update to the Board on this topic at the meeting.											
11) Authorization <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; border-bottom: 1px solid black;"><i>Kimberly Wood</i></td> <td style="width: 40%; border-bottom: 1px solid black; text-align: right;">5/14/2019</td> </tr> <tr> <td style="text-align: right;">Signature of person making this request</td> <td style="text-align: right;">Date</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Supervisor (if required)</td> <td style="border-bottom: 1px solid black; text-align: right;">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) Date</td> </tr> </table>				<i>Kimberly Wood</i>	5/14/2019	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	
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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.											



National Association of State Boards of Accountancy

150 Fourth Avenue North ♦ Suite 700 ♦ Nashville, TN 37219-2417 ♦ Tel 615/880-4200 ♦ Fax 615/880-4290 ♦ Web www.nasba.org

April 26, 2019

RE: Request for Licensee Lists for Inclusion in the 2019 Practice Analysis Survey

Dear Executive Director,

The American Institute of Certified Public Accountants (AICPA) is conducting a practice analysis in support of the Uniform CPA Examination. In order to maintain a valid and legally defensible examination, a practice analysis must be conducted periodically to determine what skills and knowledge a candidate must demonstrate (by passing the Uniform CPA Examination) prior to licensure as a CPA by a Board of Accountancy.

During the practice analysis, input is solicited from a wide variety of stakeholders including regulators, academics, standard setters, small and medium sized firms, large firms, CPAs in public practice, and CPAs in government, business and industry. Initial information on the skills and knowledge required by newly licensed CPAs is gathered from these stakeholders through focus groups and targeted interviews. Following this initial information gathering, a comprehensive survey is constructed that will be administered to a large number of CPAs who have experience with supervising newly licensed CPAs. Additionally, a survey may be conducted with newly licensed CPAs to provide their perspective on required knowledge and skills. These surveys serve to validate and extend the information developed during the focus groups and interviews.

A critical factor in ensuring the success of the practice analysis is that the sample used for the comprehensive survey is drawn from the broadest population of CPAs possible. This provides a level of confidence that we are providing a Uniform CPA Examination that is designed to evaluate the readiness of candidates regardless of the context in which they will practice. In practice analyses prior to 2013, the pool of respondents came primarily from the member database of the AICPA, augmented by additional lists of CPAs provided by individual Boards of Accountancy (typically up to 200 additional names from each Board that responded). At that time, a number of Boards of Accountancy expressed their interest in ensuring that the broader population of their licensees were included in the practice analysis survey. In support of that and to draw from the widest population of CPAs possible, starting with the 2013 practice analysis, NASBA has worked with the Boards to gather the sample of CPAs to be used in the surveys and focus groups.

We are asking that you grant permission for NASBA to access your board's Accountancy Licensee Database (ALD) data in order to build a list of licensees from your board who have been licensed for not more than 10 years. The 3-10 year licensees are the group that is typically most involved with supervising newly licensed CPAs, while those licensed less than 3 years are considered newly licensed. This list will be used for a qualifying survey conducted by the BOE, through NASBA, to solicit participation in the comprehensive skills and knowledge surveys.

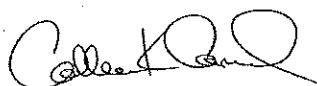
The licensee list from your Board will only be used for the purpose of contacting your licensees regarding their qualification for, and interest in, participating in the comprehensive practice analysis surveys. The list you provide will be used only for this one time qualification survey. If a survey participant responds to the initial qualification survey they must provide their own contact information in their response. This information will be used for future contact on the comprehensive practice analysis surveys – not the information you will be providing. In no case will contact information received from a survey respondent be used for any purpose other than the practice analysis. Only NASBA, and a survey vendor under contract to NASBA with strict privacy restriction provisions, will have access to the contact information you or your licensees provide.

I have provided a set of FAQs as an attachment to this letter that should address most of the questions you or your Board may have, but please do not hesitate to contact me or Ed Barnicott, VP, Strategic Planning & Program Management (ebarnicott@nasba.org, 615-880-4204) directly should you have further questions or need additional information.

If you wish to allow your licensees to voluntarily participate in the practice analysis, simply complete the attached ALD data authorization form and return it to Ed Barnicott (ebarnicott@nasba.org). Alternatively, you may provide your list using the attached Excel template. Please return your authorization form or transmit the Excel list to NASBA by May 31, 2019.

This is an opportunity for the Boards of Accountancy to have a strategic impact on the quality and validity of the Uniform CPA Examination. I hope you will fully support this effort.

Regards,

A handwritten signature in black ink, appearing to read 'Colleen K. Conrad', with a stylized flourish at the end.

Colleen K. Conrad, CPA
Executive Vice-President & COO
NASBA

Practice Analysis and Board Licensee Data Fact Sheet

1. How is NASBA involved in the practice analysis?

NASBA will be working with the Boards to ensure their licensees are represented in the survey and focus group samples. Focus groups of BOA members will be conducted at each of the 2019 NASBA Regional Meetings. Additionally, NASBA participates on the Practice Analysis Sponsor Group of the BOE. The Sponsor Group is made up of;

Audrey Katcher	Sponsor Group Chair
Jeff Hoops	BOE Chair
Barry Berkowitz	BOE Incoming Chair and Pennsylvania State Board Member
Doug Behn	Content Chair
Erica Nelson	BOE Big 4 Audit
Evan DeFord	Inflo Limited, former Grant Thornton
Jimmy Corley	State Board Executive Director (ED) Representative
Ed Barnicott	NASBA VP, Strategic Planning & Program Management

In addition, the majority of the BOE is represented by current and past BOA members.

2. How will the data from our Board be used?

The data will be used as the basis for an initial survey that will ask qualifying questions of your licensees. Those questions are intended to identify those individuals who have recent experience supervising newly licensed CPAs, or if needed, are themselves newly licensed CPAs. Part of the initial survey will be an option for the licensee to confirm that they wish to participate in the comprehensive survey on skills and knowledge, and asking them for their contact information. It is the information provided by the licensee themselves that will be used for future contact. The data from your Board will be destroyed by the NASBA survey vendor after this one use.

3. Will the final list of licensees and addresses be shared with the AICPA?

No. The AICPA will not have access to the information your Board provides at any time. If the licensee is qualified and decides to participate in the extended survey they will voluntarily provide their current contact information which will be used for subsequent contact on matters related to the practice analysis. This information will not be used for any type of solicitation or contact other than as it relates to the practice analysis. AICPA will not have access to licensee names or contact information even after voluntarily provided by the licensees for practice analysis contact purposes.

4. Who will be sending out the survey invitation?

NASBA, through a third party vendor, will be handling the initial surveys and data usage will be strictly limited and controlled by contract.

5. Are there assurances that the list will not be used for any other purpose?

Absolutely. The data you provide will only be used for the initial qualifying survey and then will be destroyed after use. Only information provided by the licensees who respond to the qualifying survey will be used for further contact on the practice analysis.

6. Where have the lists come from in the past?

The lists have come from the AICPA membership database supplemented by a limited number of licensee lists solicited directly from the Boards of Accountancy, and starting in 2014, with information from the ALD for Boards who authorized that access. In 2014, thirty-two Boards provided their information through the ALD and six Boards used the Excel format because of restrictions on the release of email addresses. We want to ensure that the licensees of the Boards of Accountancy are broadly represented in the practice analysis, regardless of their affiliation with the AICPA. The only way that will happen is if your Board takes this opportunity to provide a qualifying list of current licensees to be included in the survey.

7. What are the criteria for inclusion in the list we are asked to provide to NASBA?

Basically, that they are licensed, in good standing, and have been licensed no more than then 10 years. This is the group most likely to be involved with supervising newly licensed CPAs.

8. What data should we provide and what format should we use?

If we will draw the data from your ALD feed, we will take care of format issues. The data we will draw is;

- Jurisdiction
- License Number
- Name
- Email address
- Mailing Address
- Date first licensed

If you prefer to use Excel, we will provide an Excel spreadsheet with the required format for the data. If this presents a problem for you we will work with you to allow for a different format.

9. If we choose to have NASBA draw the data from our ALD feed what else do we need to do?

Nothing other than completing the attached authorization form and returning it to NASBA by mail, FAX, or email. We will draw the data from your ALD feed and use the data as we have described above, exactly as if you had provided the list.

**Permission to Utilize Accountancy Licensee Database (ALD) data for 2019 Uniform CPA Examination
Practice Analysis**

The Accounting Examining Board (CWI)
(Board) grants NASBA permission to create a report

from the CPA licensee data provided by this jurisdiction to the Accountancy Licensee Database (ALD) for the limited purpose of distributing a Uniform CPA Examination practice analysis qualifying survey to our licensees. This permission is granted for a one time use of our jurisdiction's data for the sole purpose of supporting the 2019 Uniform CPA Examination Practice Analysis. This report will include only the following fields of information:

Jurisdiction
License Number
Name
Email address
Mailing Address
Date first licensed

For the Wisconsin Accounting Examining Board
(Board):

Name (printed): Debra Sybell
Signature: Debra Sybell
Title: Executive Director
Date: 5/14/2019

Please email, mail or FAX this consent form to:

NASBA
ATTN: Ed Barnicott
150 4th Avenue North
Nashville, TN 37219

EMAIL: ebarnicott@nasba.org
FAX: 615-880-4204