



ACCOUNTING EXAMINING BOARD
Room N206, 4822 Madison Yards Way, 2nd Floor, Madison
Contact: Christian Albouras (608) 266-2112
August 8, 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 Minutes of June 6, 2019 (4-7)

C. Administrative Matters

- 1) Department, Staff and Board Updates
- 2) Board Members – Term Expiration Dates

D. Credentialing Matters (8-9)

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

E. Legislative and Administrative Rule Matters

- 1) Legislation and Pending or Possible Rulemaking Projects

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

- 1) Travel Report: NASBA 2019 Eastern Regional Meeting – June 10-13, 2019 – Washington, DC

G. Informational Items (10-23)

- 1) 2019 Q1 and Q2 Certified Public Accountant Exam Results in Wisconsin

H. Deliberation on Items Added After Preparation of Agenda:

- 1) Introductions, Announcements and Recognition
- 2) Administrative Matters
- 3) Election of Officers
- 4) Appointment of Liaisons and Alternates
- 5) Delegation of Authorities
- 6) Education and Examination Matters
- 7) Credentialing Matters
- 8) Practice Matters
- 9) Legislative and 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 Proposed Final Decisions and Orders
- 18) Presentation of Interim Orders
- 19) Petitions for Re-Hearing
- 20) Petitions for Assessments
- 21) Petitions to Vacate Orders
- 22) Requests for Disciplinary Proceeding Presentations
- 23) Motions
- 24) Petitions
- 25) Appearances from Requests Received or Renewed
- 26) Speaking Engagements, Travel, or Public Relation Requests, and Reports

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 DLSC Matters

- 1) **Deliberation on Stipulations and Final Decisions and Orders (24-31)**
 - a. 17 ACC 003 – Lisa A. Spaay

K. Deliberation of Items Added After Preparation of the Agenda

- 1) Education and Examination Matters
- 2) Credentialing Matters
- 3) DLSC Matters
- 4) Monitoring Matters
- 5) Professional Assistance Procedure (PAP) Matters
- 6) Petitions for Summary Suspensions
- 7) Petitions for Designation of Hearing Examiner
- 8) Proposed Stipulations, Final Decisions and Order
- 9) Proposed Interim Orders
- 10) Administrative Warnings
- 11) Review of Administrative Warnings
- 12) Proposed Final Decisions and Orders
- 13) Matters Relating to Costs/Orders Fixing Costs
- 14) Case Closings
- 15) Board Liaison Training
- 16) Petitions for Assessments and Evaluations
- 17) Petitions to Vacate Orders
- 18) Remedial Education Cases
- 19) Motions
- 20) Petitions for Re-Hearing
- 21) Appearances from Requests Received or Renewed

L. Consulting with Legal Counsel

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 DATE: NOVEMBER 21, 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
JUNE 7, 2019**

PRESENT: Gerald Denor, Robert Misey, Joan Phillips, John Reinemann, John Scheid, David Schlichting, and Susan Strautmann

STAFF: Debra Sybell, Executive Director; Kimberly Wood, Program Assistant Supervisor-Adv.; Brice McCluskey, Operations Program Associate-LTE; Dale Kleven, Rule Coordinator; and other DSPS Staff

CALL TO ORDER

Gerald Denor, Chairperson, called the meeting to order at 9:13 a.m. A quorum of seven (7) members was confirmed.

ADOPTION OF AGENDA

Amendments to the Agenda

MOTION: John Scheid moved, seconded by David Schlichting, to adopt the Agenda as published. Motion carried unanimously.

APPROVAL OF MINUTES OF MARCH 13, 2019

Amendments to the Minutes

MOTION: David Schlichting moved, seconded by Robert Misey, to approve the Minutes of March 13, 2019 as published. Motion carried unanimously.

ADMINISTRATIVE MATTERS

Appointment of Liaisons and Alternates

2019 SCREENING PANEL	
Screening Panel Team 1	Gerald Denor, David Schlichting
Screening Panel Team 2	Joan Phillips, Susan Strautmann
Alternating Public Members	John Reinemann, Robert Misey

PUBLIC HEARING: CR 19-049 – ACCY 2 RELATING TO CONTINUING PROFESSIONAL EDUCATION

Review and Respond to Public Comments and Clearinghouse Report

MOTION: John Scheid moved, seconded by David Schlichting, to accept all Clearinghouse comments for Clearinghouse Rule 19-049, relating to continuing professional education. Motion carried unanimously.

MOTION: John Scheid moved, seconded by Robert Misey, to authorize the Chair (or other member) to approve the Legislative Report and Draft for Clearinghouse Rule CR 19-049, relating to continuing professional education, for submission to the Governor's Office and Legislature. Motion carried unanimously.

MOTION: David Schlichting moved, seconded by Joan Phillips, to authorize the Chair (or other member) to approve the Adoption Order for Clearinghouse Rule CR 19-049, relating to continuing professional education. Motion carried unanimously.

LEGISLATIVE AND ADMINISTRATIVE RULE MATTERS

Legislation and Pending or Possible Rulemaking Projects

Continuous Testing on the Uniform Certified Public Accountant (CPA) Examinations

MOTION: Joan Phillips moved, seconded by John Scheid, to request DSPS staff draft a Scope Statement relating to examinations and to authorize the Chair to approve the Scope Statement for submission to the Department of Administration and Governor's Office and for publication. Additionally, the Board authorizes the Chair to approve the Scope Statement for implementation no less than 10 days after publication. Motion carried unanimously.

MOTION: Joan Phillips moved, seconded by Robert Misey, that if the Board is directed under s. 227.136 (1), Stats., to hold a preliminary public hearing and comment period on the Scope Statement relating to examinations, the Chair is authorized to approve the notice required under s. 227.136 (2), Stats.. Motion carried unanimously.

CLOSED SESSION

MOTION: John Scheid moved, seconded by David Schlichting, 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; Joan Phillips-yes; John Reinemann-yes; John Scheid-yes; David Schlichting-yes; and Susan Strautmann-yes. Motion carried unanimously.

The meeting convened to Closed Session at 11:13 a.m.

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

Administrative Warnings

18 ACC 004 – J.P.B.

MOTION: Joan Phillips moved, seconded by Susan Strautmann, to issue an Administrative Warning in the matter of J.P.B., DLSC Case Number 18 ACC 004. Motion carried unanimously.

Case Closings

17 ACC 016 – N.R.

MOTION: Robert Misey moved, seconded by John Scheid, to close DLSC Case Number 17 ACC 016, against N.R., for Prosecutorial Discretion (P3). Motion carried unanimously.

17 ACC 018 – K.P.S., S.C.P.A.&B.A.

MOTION: Joan Phillips moved, seconded by John Scheid, to close DLSC Case Number 17 ACC 018, against K.P.S., S.C.P.A.&B.A., for Prosecutorial Discretion (P1). Motion carried unanimously.

Stipulations, Final Decisions, and Orders

17 ACC 012 – Lisa C. Hammer

MOTION: Joan Phillips moved, seconded by David Schlichting, to adopt the Findings of Fact, Conclusions of Law and Order in the matter of disciplinary proceedings against Lisa C. Hammer, DLSC Case Number 17 ACC 012. Motion carried unanimously.

18 ACC 015 – Michael C. Deedon

MOTION: Joan Phillips moved, seconded by John Reinemann, to adopt the Findings of Fact, Conclusions of Law and Order in the matter of disciplinary proceedings against Michael C. Deedon, DLSC Case Number 18 ACC 015. Motion carried unanimously.

RECONVENE TO OPEN SESSION

MOTION: Gerald Denor moved, seconded by Joan Phillips, to reconvene into open session. Motion carried unanimously.

The meeting reconvened into Open Session at 11:24 a.m.

VOTE ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION

MOTION: Gerald Denor moved, seconded by David Schlichting, to affirm all motions made and votes taken in closed session. Motion carried unanimously.

(Be advised that any recusals or abstentions reflected in the closed session motions stand for the purposes of the affirmation vote.)

ADJOURNMENT

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

The meeting adjourned at 11:26 a.m.

DRAFT

**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: 7/26/2019 Items will be considered late if submitted after 12:00 p.m. on the deadline date which is 8 business days before the meeting									
3) Name of Board, Committee, Council, Sections: Accounting Examining Board											
4) Meeting Date: 8/8/2019	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 June 6, 2019.											
11) Authorization <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%; border-bottom: 1px solid black;">James Kuehn</td> <td style="width: 30%; border-bottom: 1px solid black; text-align: right;">7/26/2019</td> </tr> <tr> <td style="font-size: small;">Signature of person making this request</td> <td style="text-align: right; font-size: small;">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	7/26/2019	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	
James Kuehn	7/26/2019										
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											
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. 27242-1; Neuenschwander, Timothy
2. 27243-1; Krupo, Andrew
3. 27244-1; Bagley, Logan
4. 27245-1; Lotten, Anthony
5. 27246-1; Trochlil, Leslie
6. 27247-1; Robinson, Michael
7. 27248-1; Zaller, Deborah
8. 27249-1; Abderrahim, Kamel
9. 27250-1; McInnis, Matthew
10. 27251-1; Schumann, Jill
11. 27252-1; Sharma, Himanshu
12. 27253-1; Jones, James
13. 27254-1; McGehee, Kayla
14. 27255-1; Bigelow, Rebecca
15. 27256-1; Knauer, Francesca
16. 27257-1; Riess, Scott
17. 27258-1; Fonk, Molly
18. 27259-1; Moehring, Keenan
19. 27260-1; Knuth, Kolby
20. 27261-1; Yenter, Jordan
21. 27262-1; Ellis, Adrian
22. 27263-1; Manning, Bryan
23. 27264-1; Basten, Christopher
24. 27265-1; Bell, Lacey
25. 27266-1; Meek, Jeffry
26. 27267-1; Richardson, Charo
27. 27268-1; Reindl, Tyler
28. 27269-1; Curtis, Matthew
29. 27270-1; Lemanski, Michael
30. 27271-1; Wirkus, Morgan
31. 27272-1; Curtin, Ann-Marie
32. 27273-1; Contractor, Raj
33. 27274-1; Krysiak, Austin
34. 27275-1; Habjan, Erin
35. 27276-1; Chapiewsky, Katie
36. 27277-1; Donovan, Erin
37. 27278-1; Kroneberg, Alyssa
38. 27279-1; Routhieaux, Keri
39. 27280-1; Sotiros, Nicholas
40. 27281-1; Hand, Jacob
41. 27282-1; Byrnes, Shaun
42. 27283-1; Gibson, Jonathan
43. 27284-1; Manske, Joshua
44. 27285-1; Dunbar, Jill
45. 27286-1; Graft, Michael
46. 27287-1; Rosing, James
47. 27288-1; Tabaka, Matthew
48. 27289-1; Werner, Andrea
49. 27290-1; McCormick, Katie
50. 27291-1; Lambrecht, Alison
51. 27292-1; Papez, Scott
52. 27293-1; Nguyen, Phuong
53. 27294-1; Gyrog, Daniel
54. 27295-1; Meyer, Adam
55. 27296-1; Kagerbauer, Brandon
56. 27297-1; Meyer, Alexander
57. 27298-1; Lang, Spencer
58. 27299-1; Henry, Justin
59. 27300-1; Blahnik, Jonathan
60. 27301-1; Ellis, Luke
61. 27302-1; Wolchuk, Luke
62. 27303-1; Rapp, Kevin
63. 27304-1; Miller, Jennifer
64. 27305-1; Jeffers, Benjamin
65. 27306-1; Bramel, David
66. 27307-1; Douglas, Aaron
67. 27308-1; Walsh, Jacob
68. 27309-1; Beckstead, Daniel
69. 27310-1; Tahir, Noman
70. 27311-1; Charais, Larissa

**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. 1567-3; Trusted CPAs & Advisors
2. 1568-3; Dennis H. Locy CPA

Overall Statistics for Testing Window 2019 Q-1

Jurisdiction	Count Candidate	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Alabama	197	277	158	119	64.26%	75.69	27.04
Alaska	939	1,129	385	741	44.11%	69.14	30.82
Arizona	545	759	356	403	48.88%	70.44	27.98
Arkansas	156	185	34	151	52.97%	70.83	30.83
California	4,732	5,597	1,760	3,820	47.08%	70.07	29.60
Colorado	579	671	204	463	55.14%	73.79	29.09
Connecticut	425	476	103	369	48.74%	70.84	27.97
Delaware	176	227	55	172	45.37%	68.65	30.89
District of Columbia	69	86	30	56	53.49%	69.48	30.27
Florida	1,296	1,491	308	1,174	51.58%	72.25	29.82
Georgia	1,005	1,201	384	815	53.87%	72.31	28.32
Guam	761	1,078	476	597	41.19%	66.78	29.96
Hawaii	93	109	33	75	47.71%	68.33	28.98
Idaho	90	100	27	73	41.00%	69.12	31.94
Illinois	1,585	1,879	576	1,301	53.49%	72.72	27.69
Indiana	390	455	113	341	48.35%	70.57	28.84
Iowa	265	325	157	168	59.38%	75.32	25.79
Kansas	91	103	21	79	52.43%	71.92	30.06
Kentucky	322	383	108	274	52.74%	72.39	27.81

Jurisdiction	Count Candidate	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Louisiana	304	336	64	272	47.92%	70.77	28.90
Maine	401	580	213	366	47.59%	70.07	31.49
Maryland	497	560	98	460	46.61%	69.94	29.46
Massachusetts	980	1,090	292	796	54.04%	72.43	27.12
Michigan	745	867	254	613	50.52%	72.05	27.67
Minnesota	443	505	191	313	51.88%	72.19	26.55
Mississippi	197	249	109	140	47.79%	69.06	27.08
Missouri	399	467	170	297	52.46%	72.91	27.68
Montana	285	453	195	258	46.36%	69.43	27.64
Nebraska	110	121	35	86	54.55%	72.15	27.22
Nevada	142	169	41	125	51.48%	72.59	30.36
New Hampshire	387	478	96	379	44.14%	69.84	31.65
New Jersey	984	1,132	258	871	42.93%	68.91	28.33
New Mexico	143	171	42	129	42.11%	69.49	32.10
New York	4,503	5,279	1,430	3,842	48.72%	70.84	27.33
North Carolina	722	852	366	485	55.28%	73.48	27.71
North Dakota	130	157	58	99	52.87%	71.79	27.75
Ohio	863	977	349	623	46.78%	70.86	27.83
Oklahoma	278	326	77	249	44.79%	69.61	31.90
Oregon	279	325	99	222	48.62%	71.38	30.62

Jurisdiction	Count Candidate	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Pennsylvania	1,181	1,336	372	959	46.56%	70.04	27.70
Puerto Rico	240	261	87	174	26.05%	60.13	28.66
Rhode Island	62	69	14	55	50.72%	72.46	27.46
South Carolina	271	346	138	206	56.65%	73.25	27.26
South Dakota	56	59	15	44	52.54%	72.42	26.32
Tennessee	753	909	276	627	56.11%	73.00	27.51
Texas	2,775	3,389	817	2,571	53.76%	73.18	29.26
Utah	241	272	113	154	56.99%	73.98	29.93
Vermont	133	190	63	127	55.26%	71.51	27.91
Virginia	1,109	1,281	385	892	51.13%	72.48	29.76
Washington	1,009	1,187	392	786	52.74%	71.02	30.97
West Virginia	65	74	20	54	41.89%	68.12	28.77
Wisconsin	504	566	217	349	59.72%	74.70	26.59
Wyoming	27	31	10	21	51.61%	72.45	31.69

CPA Exam Performance Summary: 2019 Q-1

Overall

Overall Performance

Unique Candidates	34,934
New Candidates	8,495
Total Sections	41,595
Passing 4th Section	4,274
Sections / Candidates	1.19
Pass Rate	49.86%
Average Score	71.21

Section Performance

	Sections	Score	% Pass
First-Time	12,644	70.72	52.74%
Re-Exam	28,835	71.44	48.60%
AUD	11,782	71.43	48.56%
BEC	9,831	75.23	58.03%
FAR	12,496	68.38	44.43%
REG	7,486	70.31	50.23%

Top 3 Jurisdictions

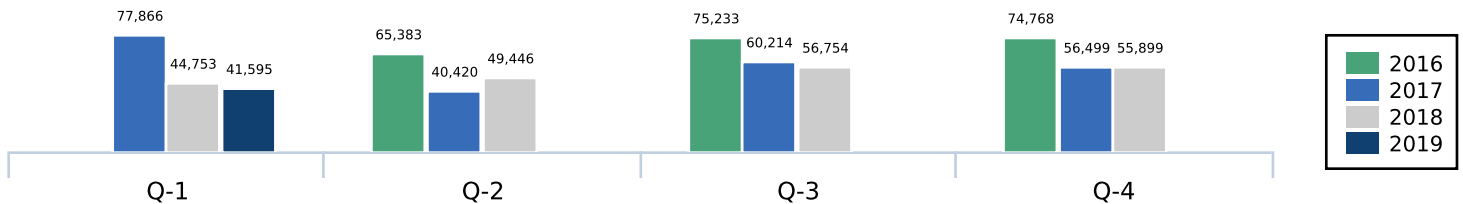
Most Candidates

- California 4,732
- New York 4,503
- Texas 2,775

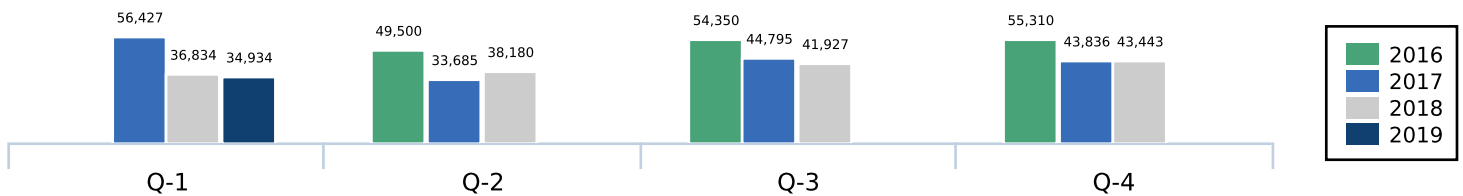
Highest Pass Rate

- Alabama 64.26%
- Wisconsin 59.72%
- Iowa 59.38%

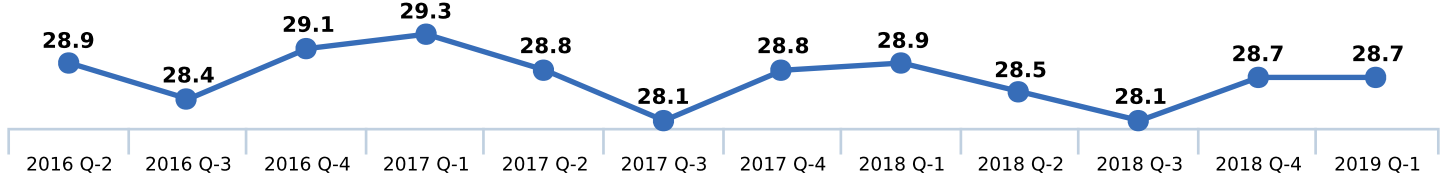
Sections



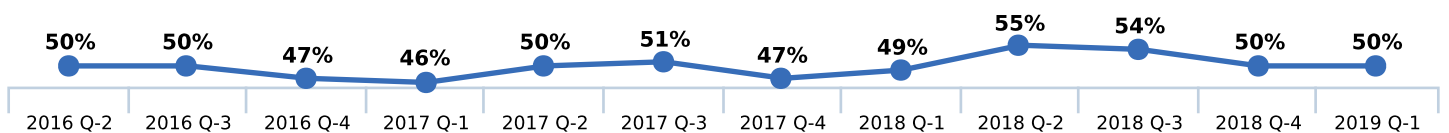
Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2019 Q-1

Overall

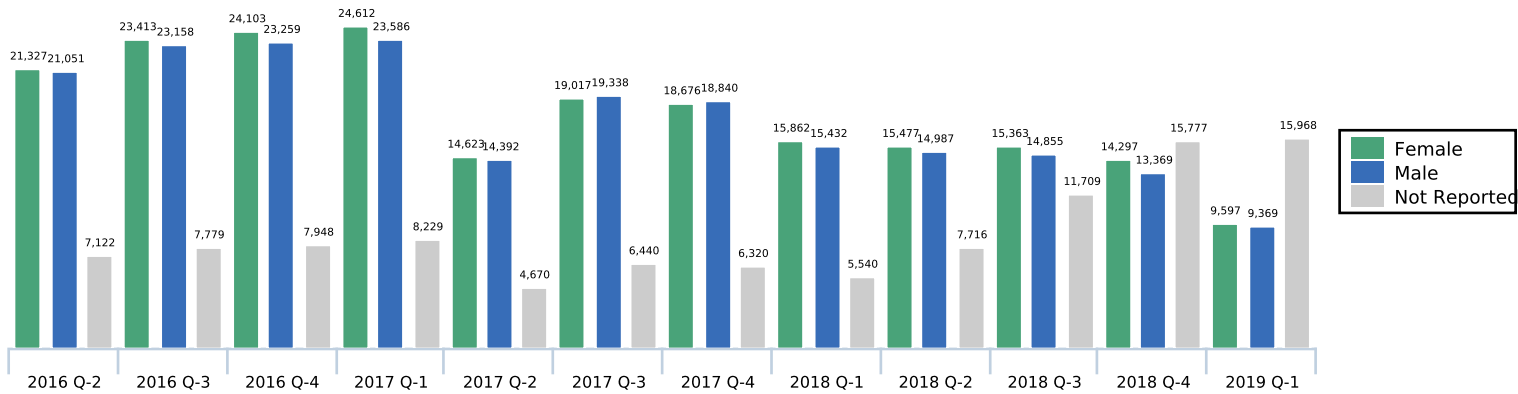
Degree Type

	Candidates	% Total
Bachelor's Degree	24,693	70.7%
Advanced Degree	7,001	20.0%
Enrolled / Other	3,240	9.3%

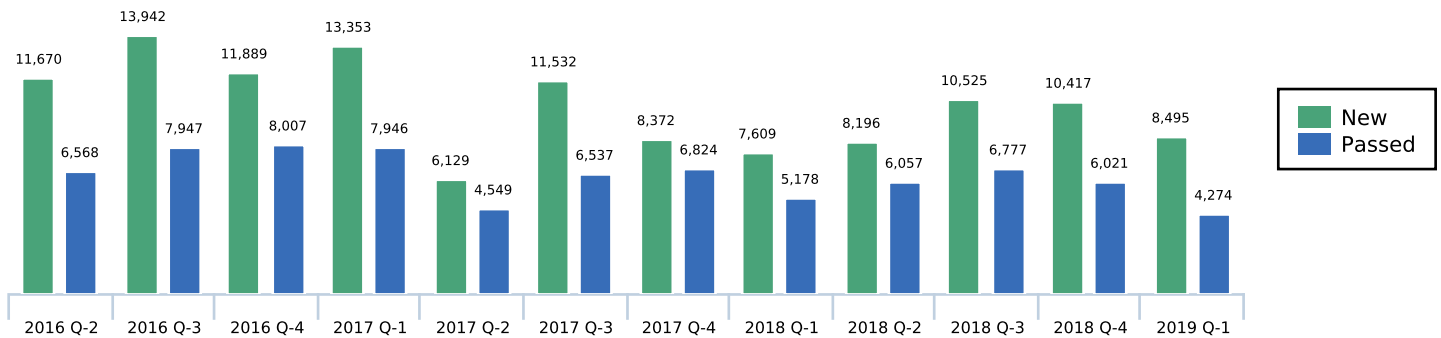
Residency

	Candidates	% Total
In-State Address	25,858	74.05%
Out-of-State Address	5,494	15.73%
Foreign Address	3,570	10.22%

Gender



New Candidates vs Candidates Passing 4th Section



Notes:

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
 2. The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
 3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.
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CPA Exam Performance Summary: 2019 Q-1

Wisconsin

Overall Performance

Unique Candidates	504
New Candidates	118
Total Sections	566
Passing 4th Section	62
Sections / Candidates	1.12
Pass Rate	59.72%
Average Score	74.70

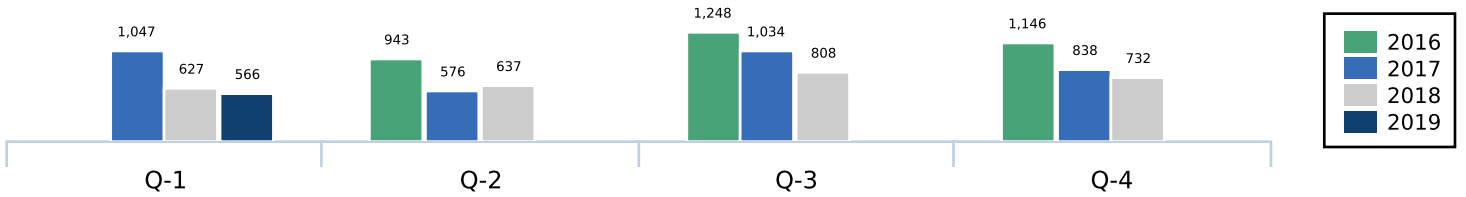
Section Performance

	Sections	Score	% Pass
First-Time	217	75.05	60.37%
Re-Exam	349	74.49	59.31%
AUD	159	72.70	52.83%
BEC	125	79.98	75.2%
FAR	156	73.52	57.05%
REG	126	73.45	56.35%

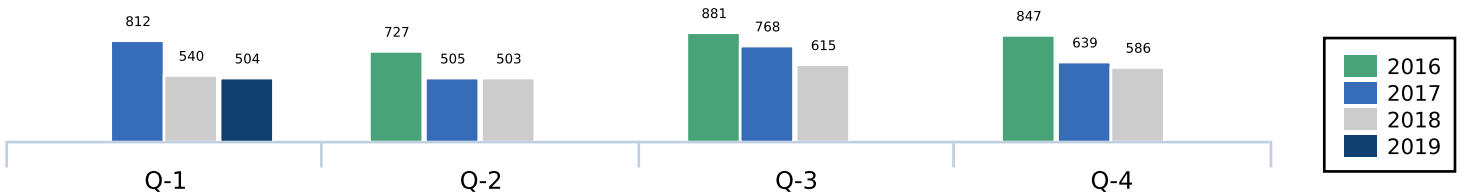
Jurisdiction Ranking

Candidates	20	Sections	21
Pass Rate	2	Avg Score	3

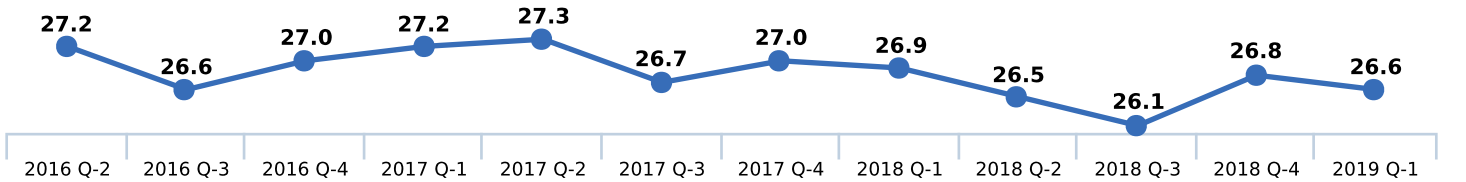
Sections



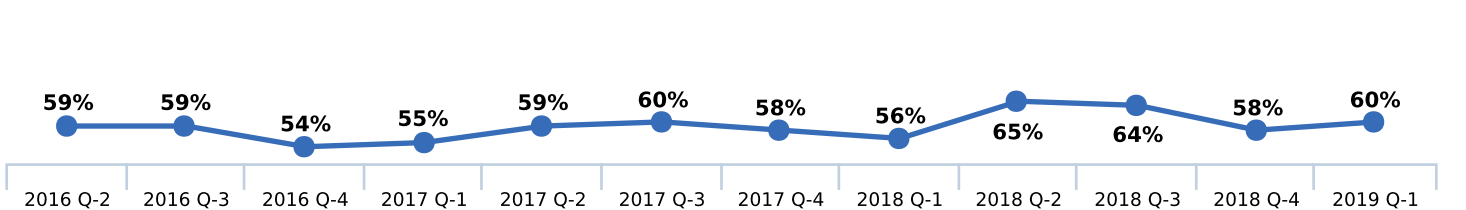
Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2019 Q-1

Wisconsin

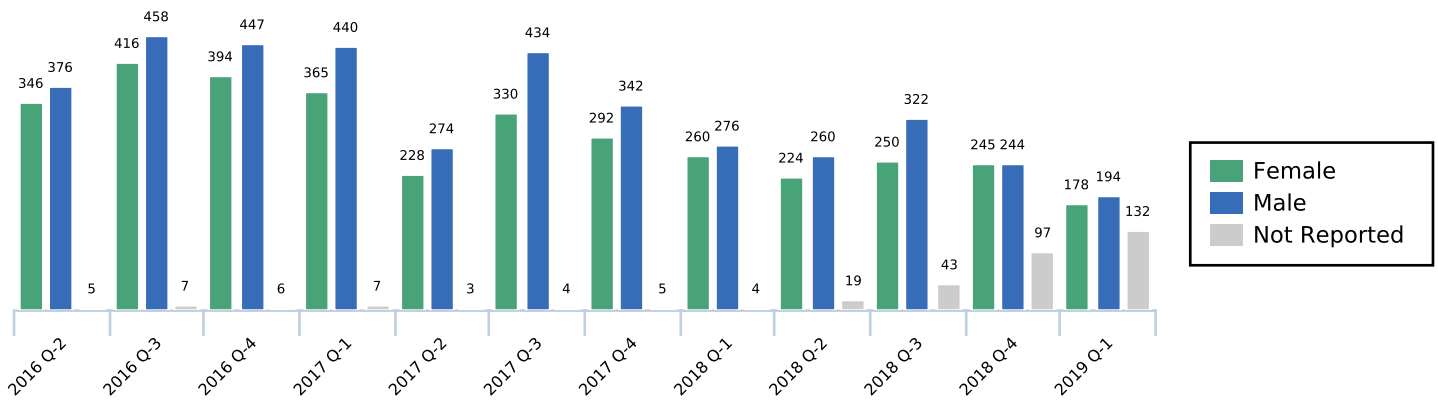
Degree Type

	Candidates	% Total
Bachelor's Degree	312	61.9%
Advanced Degree	59	11.7%
Enrolled / Other	133	26.4%

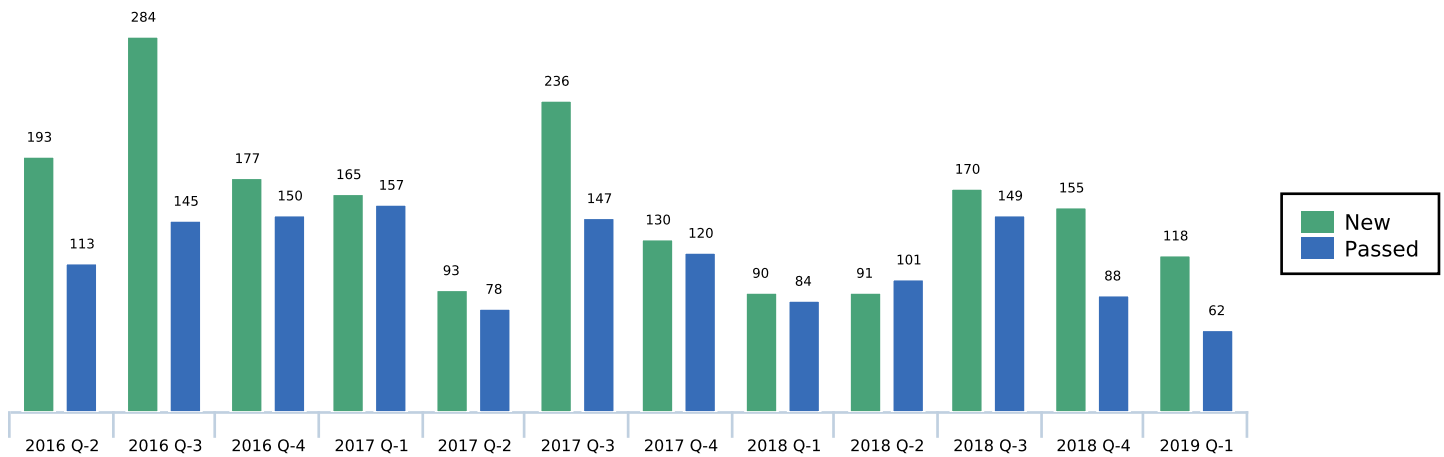
Residency

	Candidates	% Total
In-State Address	450	89.29%
Out-of-State Address	52	10.32%
Foreign Address	2	0.4%

Gender



New Candidates vs Candidates Passing 4th Section



Notes:

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Overall Statistics for Testing Window 2019 Q-2

Jurisdiction	Count Candidate	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Alabama	210	291	162	128	62.89%	74.94	27.04
Alaska	1,046	1,296	410	882	50.54%	71.20	30.33
Arizona	560	774	242	532	53.10%	71.08	28.59
Arkansas	178	223	42	181	49.33%	71.82	30.29
California	5,396	6,777	2,210	4,555	50.44%	70.74	29.49
Colorado	634	803	241	556	64.76%	75.94	28.52
Connecticut	423	521	87	433	55.28%	73.17	27.43
Delaware	199	263	62	200	50.95%	70.22	30.39
District of Columbia	71	83	24	59	61.45%	75.19	29.17
Florida	1,408	1,684	315	1,357	58.49%	74.15	29.44
Georgia	1,132	1,430	373	1,055	56.71%	73.51	28.06
Guam	816	1,172	443	729	47.01%	69.80	29.76
Hawaii	109	134	48	86	44.03%	69.40	28.29
Idaho	103	131	39	92	53.44%	71.21	31.59
Illinois	1,958	2,507	995	1,505	62.11%	75.36	27.05
Indiana	503	610	217	391	54.92%	72.95	27.96
Iowa	339	446	199	247	65.47%	76.24	25.71
Kansas	110	137	48	87	55.47%	74.64	28.83
Kentucky	368	427	99	328	52.46%	72.52	27.73

Jurisdiction	Count Candidate	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Louisiana	325	389	107	282	47.04%	70.02	29.27
Maine	402	605	175	429	48.26%	69.28	31.47
Maryland	528	626	101	525	50.16%	71.14	29.30
Massachusetts	1,115	1,378	370	1,007	57.55%	73.65	26.99
Michigan	918	1,135	332	803	62.56%	75.16	27.24
Minnesota	575	714	304	408	56.44%	73.89	26.40
Mississippi	212	271	73	198	51.66%	71.21	27.07
Missouri	518	702	308	392	62.25%	75.07	26.49
Montana	323	511	217	292	50.68%	70.04	28.36
Nebraska	126	151	58	93	61.59%	76.34	26.69
Nevada	162	201	50	144	55.72%	73.64	30.54
New Hampshire	446	551	98	450	41.38%	69.25	31.41
New Jersey	1,039	1,232	231	999	46.19%	69.94	28.04
New Mexico	132	164	37	126	51.22%	71.44	32.11
New York	4,841	6,103	1,435	4,651	55.92%	72.99	26.60
North Carolina	807	1,016	377	638	60.53%	74.98	27.70
North Dakota	137	173	40	133	53.18%	71.24	28.07
Ohio	852	1,048	270	775	55.53%	72.97	27.63
Oklahoma	279	341	70	271	52.20%	71.96	32.00
Oregon	250	311	65	244	54.02%	72.73	31.20

Jurisdiction	Count Candidate	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Pennsylvania	1,273	1,529	342	1,184	54.48%	72.38	27.37
Puerto Rico	305	358	131	227	35.20%	62.65	27.96
Rhode Island	65	75	14	61	41.33%	71.24	27.78
South Carolina	274	349	73	276	57.31%	73.52	27.65
South Dakota	61	77	24	52	55.84%	72.64	26.90
Tennessee	837	1,048	288	753	58.30%	73.88	27.18
Texas	2,997	4,135	555	3,578	61.04%	75.02	28.35
Utah	281	348	150	196	70.98%	77.59	29.47
Vermont	148	214	84	130	54.21%	69.74	28.40
Virginia	1,273	1,564	511	1,042	54.28%	72.98	29.26
Washington	1,154	1,434	525	902	56.97%	73.53	30.34
West Virginia	69	80	20	60	46.25%	70.46	28.31
Wisconsin	505	603	201	400	66.17%	76.63	26.52
Wyoming	26	30	8	22	43.33%	67.73	29.46

CPA Exam Performance Summary: 2019 Q-2

Overall

Overall Performance

Unique Candidates	38,818
New Candidates	8,995
Total Sections	49,175
Passing 4th Section	5,699
Sections / Candidates	1.27
Pass Rate	55.4%
Average Score	72.82

Section Performance

	Sections	Score	% Pass
First-Time	13,900	72.29	57.57%
Re-Exam	35,146	73.05	54.58%
AUD	14,079	73.04	55.11%
BEC	11,298	75.90	59.75%
FAR	13,201	69.89	49.38%
REG	10,597	72.90	58.64%

Most Candidates

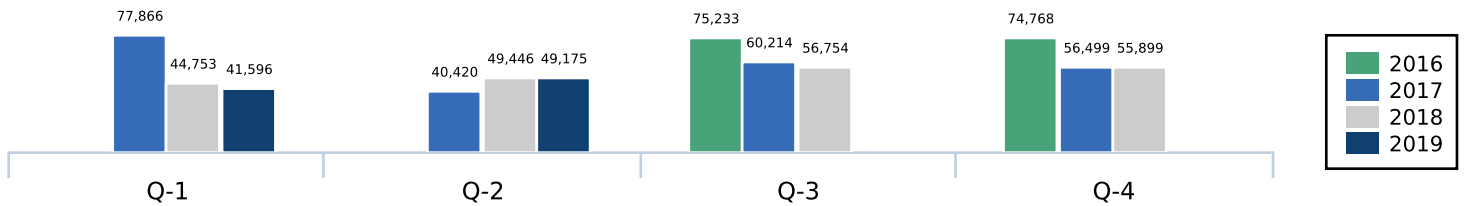
1. California	5,396
2. New York	4,841
3. Texas	2,997

Top 3 Jurisdictions

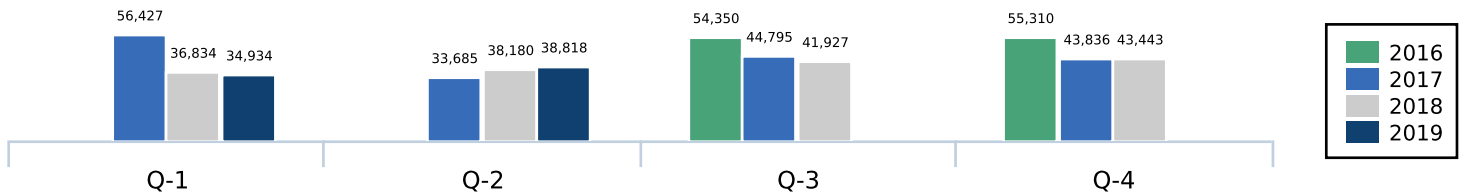
1. Utah	70.98%
2. Wisconsin	66.17%
3. Iowa	65.47%

Highest Pass Rate

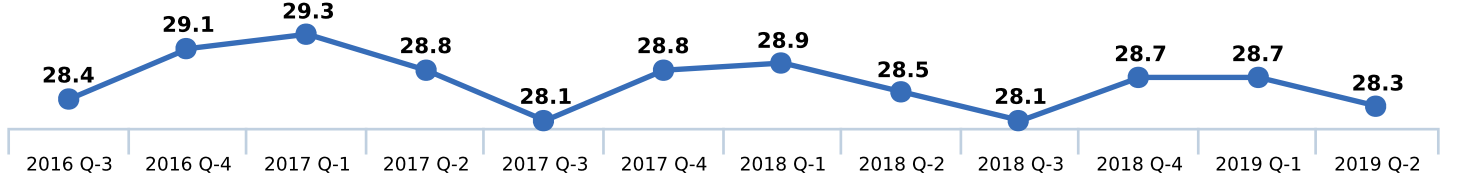
Sections



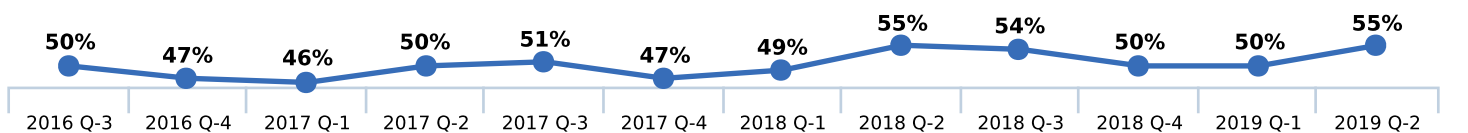
Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2019 Q-2

Overall

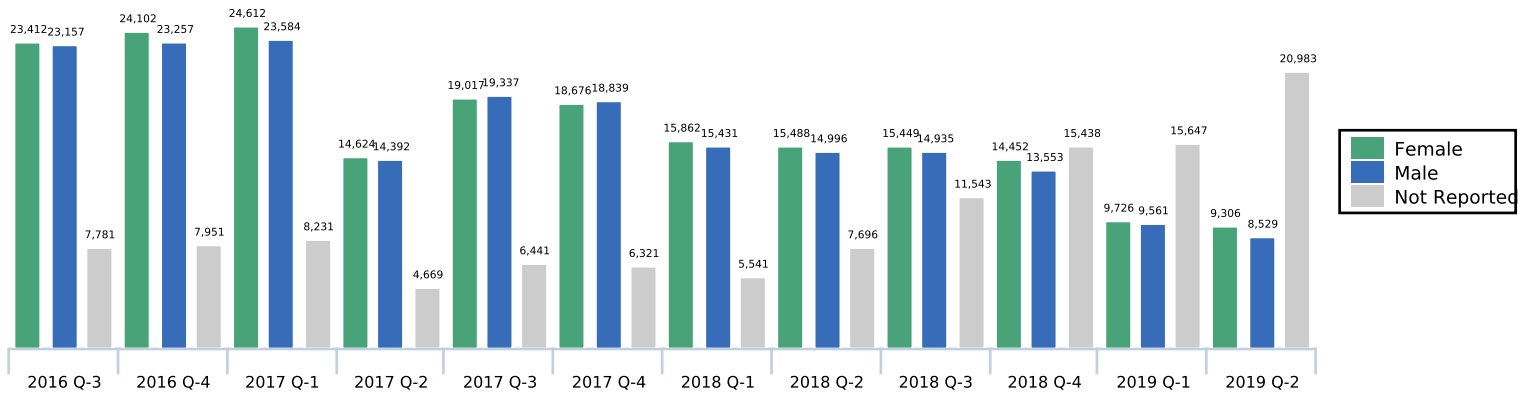
Degree Type

	Candidates	% Total
Bachelor's Degree	27,121	69.9%
Advanced Degree	7,750	20.0%
Enrolled / Other	3,947	10.2%

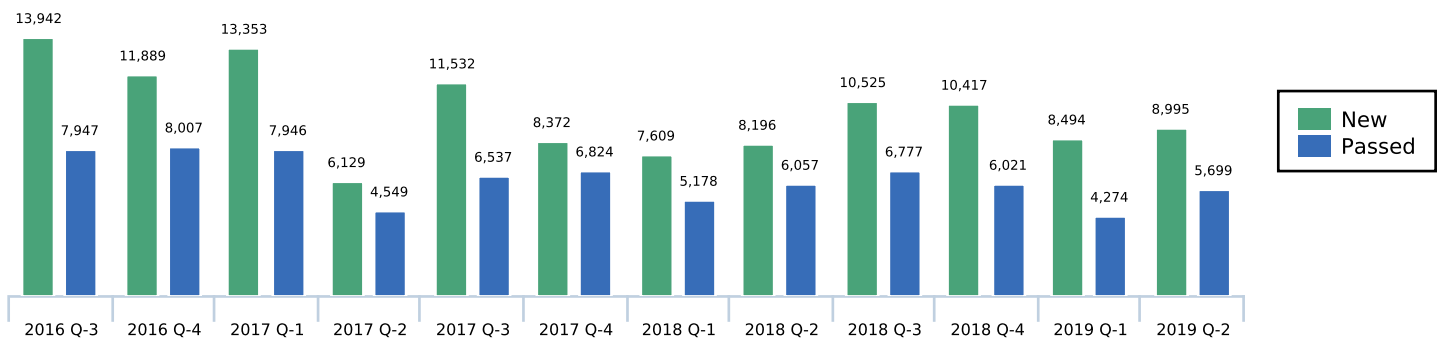
Residency

	Candidates	% Total
In-State Address	28,520	73.48%
Out-of-State Address	6,500	16.75%
Foreign Address	3,794	9.77%

Gender



New Candidates vs Candidates Passing 4th Section



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CPA Exam Performance Summary: 2019 Q-2

Wisconsin

Overall Performance

Unique Candidates	505
New Candidates	115
Total Sections	603
Passing 4th Section	85
Sections / Candidates	1.19
Pass Rate	66.17%
Average Score	76.63

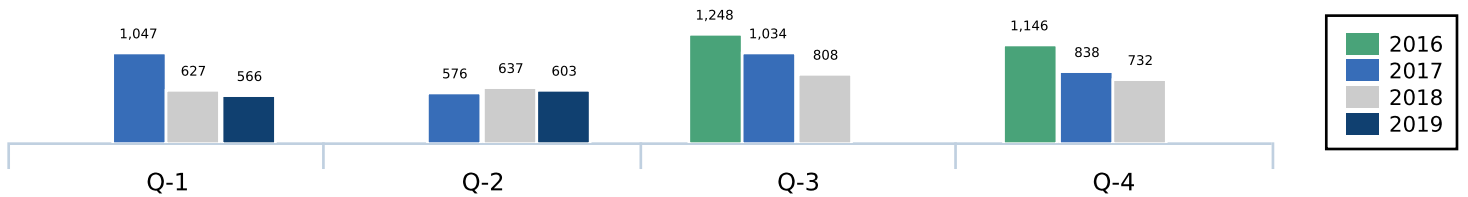
Section Performance

	<u>Sections</u>	<u>Score</u>	<u>% Pass</u>
First-Time	201	77.42	72.14%
Re-Exam	400	76.35	63.25%
AUD	172	76.53	66.28%
BEC	147	80.68	74.83%
FAR	143	74.22	57.34%
REG	141	74.98	65.96%

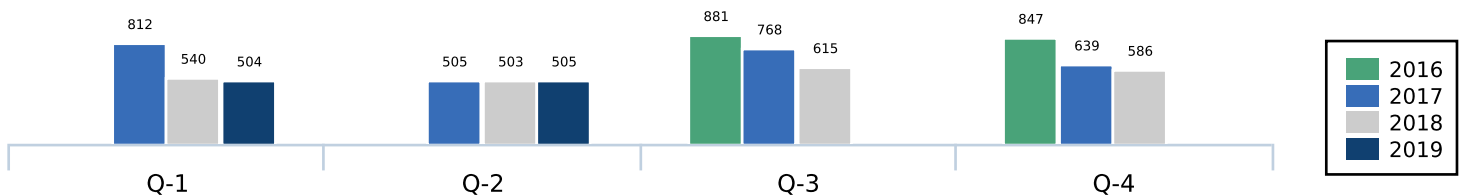
Jurisdiction Ranking

Candidates	Sections
23	25
2	2
Pass Rate	Avg Score

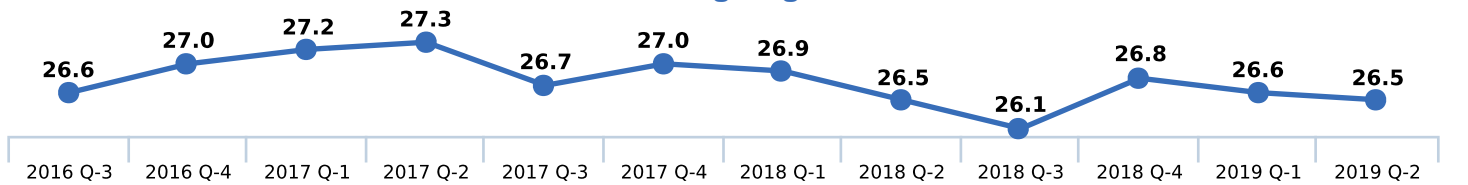
Sections



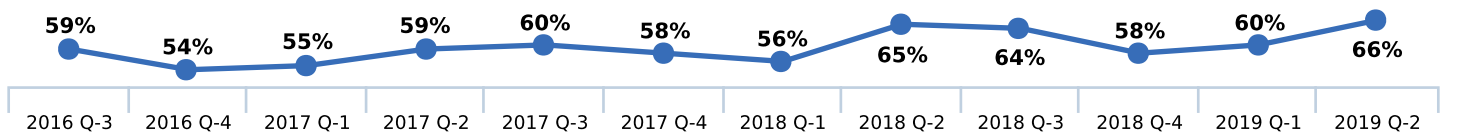
Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2019 Q-2

Wisconsin

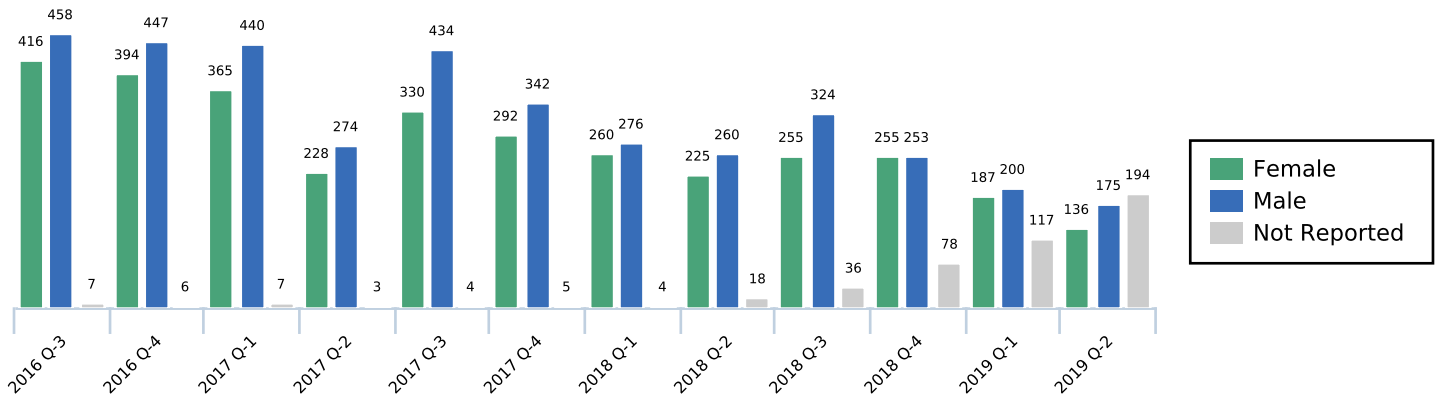
Degree Type

	Candidates	% Total
Bachelor's Degree	301	59.6%
Advanced Degree	58	11.5%
Enrolled / Other	146	28.9%

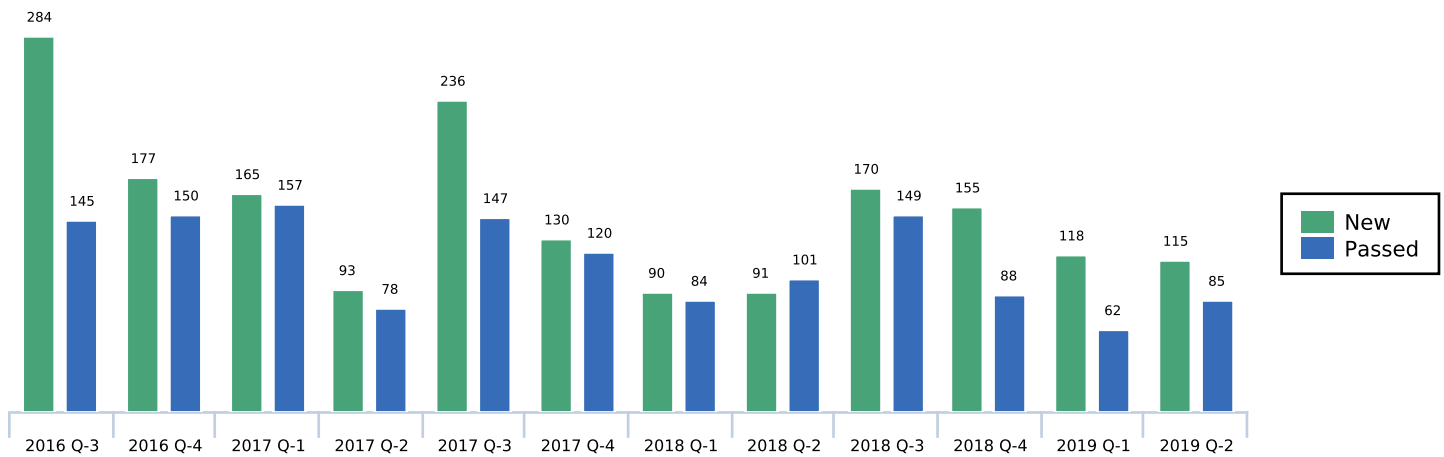
Residency

	Candidates	% Total
In-State Address	443	87.72%
Out-of-State Address	61	12.08%
Foreign Address	1	0.2%

Gender



New Candidates vs Candidates Passing 4th Section



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