



**TELECONFERENCE/VIRTUAL
ACCOUNTING EXAMINING BOARD
Virtual, 4822 Madison Yards Way, Madison
Contact: Christine Poleski (608) 266-2112
September 2, 2020**

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 17, 2020 (4-7)**
- C. Administrative Matters – Discussion and Consideration**
 - 1. Department, Staff and Board Updates
 - 2. Board Members – Term Expiration Dates
- D. 9:00 A.M. PUBLIC HEARING: Emergency Rule EmR2022 – Accy 2, Relating to Candidates for Certification (8-13)**
 - 1. Review and Respond to Public Comments
- E. Legislation and Policy Matters – Discussion and Consideration**
- F. Administrative Rule Matters – Discussion and Consideration (8)**
 - 1. Preliminary Rule Draft: Accy 3, Relating to Reciprocal Credentials for Service Members, Former Service Members, and Their Spouses **(14-17)**
 - 2. Administrative Rules Reporting Requirement Under 2017 Wisconsin Act 108
 - a. Review of 2019 Report **(18-20)**
 - b. Proposals for 2021 Report
 - 3. Pending or Possible Rulemaking Projects
 - a. Accy 2, Relating to Requirements for Certification and Examinations
- G. Credentialing Matters – Discussion and Consideration (21-22)**
 - 1. Certified Public Accountants Certified and Licensed Since Last Review Meeting
 - 2. Firms Licensed Since Last Review Meeting
- H. COVID-19 – Discussion and Consideration**
- I. Discussion and Consideration of 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 Policy Matters
10. Administrative Rule Matters
11. Liaison Reports
12. Board Liaison Training and Appointment of Mentors
13. Informational Items
14. Division of Legal Services and Compliance (DLSC) Matters
15. Presentations of Petitions for Summary Suspension
16. Petitions for Designation of Hearing Examiner
17. Presentation of Stipulations, Final Decisions and Orders
18. Presentation of Proposed Final Decisions 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 Engagements, Travel, or Public Relation Requests, and Reports

J. 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.).

K. Credentialing Matters

1. Application Reviews
 - a. Jennifer Christopher – Request to Extend Notice to Schedule (NTS) **(23-27)**
 - b. Amr Dahroug – Request to Extend Notice to Schedule (NTS) **(28-37)**

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

1. Stipulations, Final Decisions and Orders
 - a. 18 ACC 002 – Frederick J. Sitzberger, Sitzberger & Co., S.C. **(38-46)**
 - b. 18 ACC 018 – Corinne T. Thompson **(47-52)**
 - c. 19 ACC 013 – Brian R. Leek **(53-59)**

M. 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

N. Consulting with Legal Counsel

RECONVENE TO OPEN SESSION IMMEDIATELY FOLLOWING CLOSED SESSION

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

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

ADJOURNMENT

NEXT DATE: DECEMBER 2, 2020

 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, or the Meeting Staff at 608-266-5439.

**TELECONFERENCE/VIRTUAL
ACCOUNTING EXAMINING BOARD
MEETING MINUTES
JUNE 17, 2020**

PRESENT: Gerald Denor, Michael Friedman (*arrived at 9:08 a.m.*), Robert Misey, Joan Phillips, John Reinemann, David Schlichting, Susan Strautmann (*excused at 11:00 a.m.*)

STAFF: Christian Albouras, Executive Director; Yolanda McGowan, Legal Counsel; Dale Kleven, Rule Coordinator; Daniel Betekhtin, Bureau Assistant; Kimberly Wood, Program Assistant Supervisor-Advanced; and other DSPS Staff

CALL TO ORDER

Gerald Denor, Chairperson, called the meeting to order at 9:05 a.m. A quorum of six (6) members was confirmed.

ADOPTION OF AGENDA

Amendments to the Agenda

- Under item “F. Administrative Rule Matters – Discussion and Consideration, 4. Pending or Possible Rulemaking Projects”
 - **REMOVE** “b. Emergency Rule Regarding Retaining Credit for Past Sections of the CPA Exam Beyond 18 Months”

MOTION: David Schlichting moved, seconded by Joan Phillips, to adopt the Agenda as amended. Motion carried unanimously.

(*Michael Friedman arrived at 9:08 a.m.*)

APPROVAL OF MINUTES OF MARCH 4, 2020

Amendments to the Minutes

MOTION: John Reinemann moved, seconded by Susan Strautmann, to approve the Minutes of March 4, 2020 as published. Motion carried unanimously.

CREDENTIALING MATTERS

Certified Public Accountants Certified and Licensed Since the Last Review Meeting

MOTION: Joan Phillips moved, seconded by David Schlichting, to accept all certified public accountants that have been certified and licensed since the last Board meeting. Motion carried unanimously.

Firms Licensed Since the Last Review Meeting

MOTION: John Reinemann moved, seconded by David Schlichting, to accept all public accounting firms that have been certified and licensed since the last Board meeting. Motion carried unanimously.

LEGISLATIVE AND POLICY MATTERS

LRB-6236/1, Relating to Educational Qualifications for Certified Public Accountants

MOTION: John Reinemann moved, seconded by Robert Misey, to accept the wording of 2019 LRB-6236/1 as the basis for legislation to be introduced in the 2021 session. Motion carried unanimously.

ADMINISTRATIVE RULE MATTERS

Scope Statement: Accy 2, Relating to Candidates for Certification

MOTION: Michael Friedman moved, seconded by Joan Phillips, to approve the Scope Statement revising Accy 2, relating to candidates for certification, for submission to the Department of Administration and Governor's Office and for publication. Additionally, the Board authorizes the Chairperson to approve the Scope Statement for implementation no less than 10 days after publication. If the Board is directed to hold a preliminary public hearing on the Scope Statement, the Chairperson is authorized to approve the required notice of hearing. Motion carried unanimously.

MOTION: Joan Phillips moved, seconded by Susan Strautmann, to authorize the Chairperson to approve the final draft emergency rule relating to candidates for certification for submission to the Governor's Office. Additionally, the Board authorizes the Chairperson to approve the adoption order for the publication of the emergency rule in the official newspaper. Motion carried unanimously.

Scope Statement: Accy 3, Relating to Reciprocal Credentials for Service Members, Former Service Members, and Their Spouses

MOTION: David Schlichting moved, seconded by Joan Phillips, to approve the Scope Statement revising Accy 3, relating to reciprocal credentials for service members, former service members, and their spouses, for submission to the Department of Administration and Governor's Office and for publication. Additionally, the Board authorizes the Chairperson to approve the Scope Statement for implementation no less than 10 days after publication. If the Board is directed to hold a preliminary public hearing on the Scope Statement, the Chairperson is authorized to approve the required notice of hearing. Motion carried unanimously.

Proposed Guidance Document: Carryforward and Carryback of CPE Credits

MOTION: David Schlichting moved, seconded by Michael Friedman, to approve the proposed guidance document relating to carryforward and carryback of CPE credits for publication in the Wisconsin Administrative Register. Additionally, the Board authorizes the Chairperson to approve the final guidance document for publication on the Board's web page. Motion carried unanimously.

(Susan Strautmann was excused at 11:00 a.m.)

Pending or Possible Rulemaking Projects

Accy 2, Relating to Examinations

MOTION: Gerald Denor moved, seconded by David Schlichting, to request DSPS staff draft a Scope Statement revising Accy 2, relating to education required for certification and examinations. Motion carried unanimously.

MOTION: Joan Phillips moved, seconded by John Reinemann, to authorize the Chairperson to approve the Scope Statement revising Accy 2, relating to education required for certification and examinations, for submission to the Department of Administration and Governor's Office and for publication. Additionally, the Board authorizes the Chairperson to approve the Scope Statement for implementation no less than 10 days after publication. If the Board is directed to hold a preliminary public hearing on the Scope Statement, the Chairperson is authorized to approve the required notice of hearing. Motion carried unanimously.

CLOSED SESSION

MOTION: Robert Misey moved, seconded by John Reinemann, 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.). Gerald Denor, Chairperson read the language of the motion. The vote of each member was ascertained by voice vote. Roll Call Vote: Gerald Denor-yes; Michael Friedman-yes; Robert Misey-yes; Joan Phillips-yes; John Reinemann-yes; and David Schlichting-yes. Motion carried unanimously.

The meeting convened to Closed Session at 11:32 a.m.

CREENTIALING MATTERS

Application Reviews

Mark Spindler – Renewal Application

MOTION: Gerald Denor moved, seconded by Joan Phillips, to deny the Certified Public Accountant renewal application of Mark Spindler. Reason for Denial: Criminal conviction substantially related to the practice of accounting. Pursuant to Wis. Stat. s. 440.08(4) and other applicable statutes and rules. Motion carried unanimously.

RECONVENE TO OPEN SESSION

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

The meeting reconvened into Open Session at 11:49 a.m.

VOTE ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION

MOTION: Gerald Denor moved, seconded by Joan Phillips, 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: Gerald Denor moved, seconded by Robert Misey, to adjourn the meeting. Motion carried unanimously.

The meeting adjourned at 11:54 a.m.

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

AGENDA REQUEST FORM

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|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| 1) Name and Title of Person Submitting the Request: Dale Kleven Administrative Rules Coordinator | | 2) Date When Request Submitted: 8/21/20 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: 9/2/20 | 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: Emergency Rule EmR2022 – Accy 2, Relating to Candidates for Certification 1. Review and Respond to Public Comments Administrative Rule Matters – Discussion and Consideration 1. Preliminary Rule Draft: Accy 3, Relating to Reciprocal Credentials for Service Members, Former Service Members, and Their Spouses 2. Administrative Rules Reporting Requirement Under 2017 Wisconsin Act 108 a. Review of 2019 Report b. Proposals for 2021 Report 3. Pending and Possible Rulemaking Projects a. Accy 2, Relating to Requirements for Certification and 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 | | | |
| Signature of person making this request <i>Dale Kleven</i> | | Date <i>August 21, 2020</i> | |
| 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. | | | |

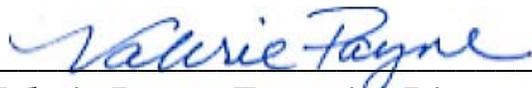
CERTIFICATE

**STATE OF WISCONSIN
DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES**

I, Valerie Payne, Executive Director, Wisconsin Department of Safety and Professional Services and custodian of the official records of the Accounting Examining Board, do hereby certify that the annexed emergency rules relating to candidates for certification have been duly approved and adopted by the Accounting Examining Board.

I further certify that said copy has been compared by me with the original on file in this office and that the same is a true copy thereof, and of the whole of such original.

*IN TESTIMONY WHEREOF, I have hereunto
set my hand this 3rd day of August, 2020.*



*Valerie Payne, Executive Director
Department of Safety & Professional Services*

STATE OF WISCONSIN
ACCOUNTING EXAMINING BOARD

IN THE MATTER OF RULEMAKING : ORDER OF THE
PROCEEDINGS BEFORE THE : ACCOUNTING EXAMINING BOARD
ACCOUNTING EXAMINING BOARD : ADOPTING EMERGENCY RULES

The statement of scope for this rule, SS 092-20, was approved by the Governor on June 30, 2020, published in Register 775A1 on July 6, 2020, and approved by the Accounting Examining Board on July 20, 2020.

This emergency rule was approved by the Governor on July 31, 2020

ORDER

An order of the Accounting Examining Board to amend Accy 2.304 (2) to (4) and create Accy 2.304 (5), relating to candidates for certification.

Analysis prepared by the Department of Safety and Professional Services.

FINDING OF EMERGENCY

The Accounting Examining Board finds that an emergency exists and that this rule is necessary for the immediate preservation of the public peace, health, safety, or welfare. A statement of facts constituting the emergency is:

Current administrative rules require a candidate for certification as a Certified Public Accountant to pass all sections of the Uniform CPA Examination within a rolling 18-month period that begins on the date the first section is passed. If any section of the examination is not passed within the rolling 18-month period, credit for any section passed outside the 18-month period expires and that section must be retaken. The spread of COVID-19 and the resulting exam center closures and safety precautions have severely limited the ability of candidates to meet this deadline. This emergency rule will help ensure the opportunity for these individuals to be employed or start a business as a CPA in Wisconsin is not delayed or denied.

An expeditious promulgation of the rule is in the best interest of Wisconsin's economy and public welfare, as it will prevent some candidates for certification as a CPA from having to retake one or more sections of the Uniform CPA Examination.

ANALYSIS

Statutes interpreted:

None.

Statutory authority:

Sections 15.08 (5) (b), 442.04 (2), and 442.04 (5) (b) 4., Stats.

Explanation of agency authority:

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

Section 442.04 (2), Stats., provides that “[t]he examining board shall hold an examination at least once each year at a time and place determined by the examining board.”

Section 442.04 (5) (b) 4., Stats., provides the Board may not grant a certificate as a certified public accountant to any person other than a person who “... has successfully passed an examination in such subjects affecting accountancy and business as the examining board considers necessary.”

Related statute or rule:

None.

Plain language analysis:

Current administrative rules require a candidate for certification as a Certified Public Accountant to pass all sections of the Uniform CPA Examination within a rolling 18-month period that begins on the date the first section is passed. If any section of the examination is not passed within the rolling 18-month period, credit for any section passed outside the 18-month period expires and that section must be retaken. The spread of COVID-19 and the resulting exam center closures and safety precautions have severely limited the ability of candidates to meet this deadline. As such, the emergency rules update s. Accy 2.304 to provide that credit for a passed section of the Uniform CPA Examination with an expiration date of March 16, 2020 to December 30, 2020 is retained until December 31, 2020.

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

None.

Comparison with rules in adjacent states:

Illinois: Rules of the Illinois Board of Examiners adopt and make use of the Uniform CPA Examination and scoring system of the American Institute of Certified Public Accountants, including the 18-month rolling deadline for completing all 4 sections of the exam [23 Ill. Adm. Code 1400.150].

The Board has extended any Uniform CPA Examination score with an expiration date of April 1, 2020 to December 30, 2020 to December 31, 2020. The authority for the Board to grant variances to examination requirements is provided in rule [23 Ill. Adm. Code 1400.210].

Iowa: Rules of the Iowa Accountancy Examining Board provide that a candidate must pass all four subjects of the Uniform CPA Examination within a rolling 18-month period that begins on the date that the first subject is passed. If all four subjects are not passed within the 18-month period, credit for any subject taken outside the 18-month period shall expire. [193A IAC 3.6 (1) a.].

At a special meeting held on Friday, March 27, 2020, The Iowa Accountancy Examining Board voted to approve a provision extending exam expiration dates until December 31, 2020 for all individuals identified as at risk of losing an exam credit due to the limited availability at the testing centers. The authority for the Board to grant extensions is provided in rule [193A IAC 3.7 (2)].

Michigan: Rules of the Michigan Department of Licensing and Regulatory Affairs provide that applicants must pass all sections of the Uniform CPA Examination within the exam windows that fall within a rolling 18-month period beginning on the date that the first section is passed. If all sections are not passed within the exam windows that fall within the rolling 18-month period, then credit for any section passed outside the 18-month period shall expire and must be retaken. [Mich Admin Code, R 338.5110a (b)].

Utilizing its authority to extend an exam window [Mich Admin Code, R 338.5110a (c)], the Department has provided for an automatic extension of the 18-month rolling window to December 31, 2020 for those candidates with window expirations between April 1, 2020 and December 30, 2020.

Minnesota: Rules of the Minnesota Board of Accountancy provide that credit for any section of the Uniform CPA Examination passed is valid for 18 months from the actual date the applicant took that section, and an applicant must pass all four sections of the examination within a rolling 18-month period [Minnesota Rules, part 1105.2000 2.].

The Board passed a motion at its April 30 meeting providing that exam candidates who have or will have credits expiring between April 1, 2020, and December 30, 2020 will have the credits extended until December 31, 2020. The Board's action was taken in accordance with hardship provisions in rule [Minnesota Rules, part 1105.2000 5.].

Summary of factual data and analytical methodologies:

The emergency 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:

These emergency rules do not impose any new requirements. The purpose of the rules is to provide a temporary extension of the 18-month rolling deadline within which all sections of the Uniform CPA Examination must be passed.

Fiscal estimate:

These emergency rules will not have a fiscal impact.

Effect on small business:

These emergency rules do not have an economic impact on small businesses, as defined in s. 227.114 (1), Stats. The Department's Regulatory Review Coordinator, Dan Hereth, may be contacted 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, Wisconsin 53708-8366, or by email to DSPSAdminRules@wisconsin.gov. Comments must be submitted by the date and time at which the public hearing on these emergency rules is conducted. Information as to the place, date, and time of the public hearing will be published on the Legislature's website and in the Wisconsin Administrative Register.

TEXT OF RULE

SECTION 1. Accy 2.304 (2) to (4) are amended to read:

Accy 2.304 (2) ~~A~~ Except as provided under sub. (5), a candidate shall retain credit for any section passed for 18 months. A candidate may retake a section once the grade for the previous attempt of the same section has been released.

(3) ~~A~~ Except as provided under sub. (5), 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~~ Except as provided under sub. (5), 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.

SECTION 2. Accy 2.304 (5) is created to read:

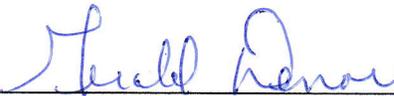
Accy 2.304 (5) Credit for a passed section of the uniform certified public accountant examination with an expiration date under subs. (2) to (4) of March 16, 2020 to December 30, 2020 shall be retained until December 31, 2020.

SECTION 3. EFFECTIVE DATE. The rules adopted in this order shall take effect upon publication in the official state newspaper, pursuant to s. 227.22 (2) (c), Stats.

(END OF TEXT OF RULE)

Dated 7-31-2020

Agency



Chairperson

Accounting Examining Board

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 subch. II (title) of ch. Accy 3 and 3.102 (title) and create Accy 3.103, relating to reciprocal credentials for service members, former service members, and their spouses.

Analysis prepared by the Department of Safety and Professional Services.

ANALYSIS

Statutes interpreted:

Section 440.09, Stats.

Statutory authority:

Sections 15.08 (5) (b) and 440.09 (5), 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 440.09 (5), Stats., states that “[t]he department or credentialing board, as appropriate, may promulgate rules necessary to implement this section.”

Related statute or rule:

Section 440.09, Stats., specifies the requirements for issuing reciprocal credentials to service members, former service members, and the spouses of service members and former service members.

Plain language analysis:

The proposed rule creates a provision to implement s. 440.09, Stats., as created by 2019 Wisconsin Act 143. Section 440.09, Stats., specifies the requirements for issuing reciprocal credentials to service members, former service members, and the spouses of service members and former service members.

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

None.

Comparison with rules in adjacent states:

Illinois:

The Illinois Statutes provide for the expedited licensure of service members and their spouses (20 ILCS 5/5-715). “Service member” includes a person whose active duty service concluded within the 2 years preceding application for licensure. A license issued to a service member or the spouse of a service member may be renewed.

Iowa:

Rules of the Professional Licensing and Regulation Bureau of the Iowa Department of Commerce provide for the expedited reciprocal licensure of a veteran or a spouse of an active duty service member (193 IAC 193.14.3). A reciprocal license issued to a veteran or a spouse of an active duty service member may be renewed.

Michigan:

The Michigan Statutes provide for temporary licensure of the spouse of an active duty service member (MCL 339.213). A temporary license is valid for 6 months and may be renewed for one additional 6-month term if it is determined the licensee continues to meet the requirements for temporary licensure and needs additional time to fulfill the requirements for initial licensure.

Minnesota:

The Minnesota Statutes provide for temporary licensure of an individual who is an active duty military member, the spouse of an active duty military member, or a veteran who has left service in the 2 years preceding the date of license application (2019 Minnesota Statutes, Section 197.4552). A temporary license allows a qualified individual to perform regulated professional services for a limited length of time as determined by the applicable licensing board. During the temporary license period, the individual must complete the full application procedure as required by applicable law.

Summary of factual data and analytical methodologies:

The proposed rules were developed by reviewing the provisions of s. 440.09, Stats., as created by 2019 Wisconsin Act 143, and 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 will be 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.

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, Dan Hereth, may be contacted 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.

TEXT OF RULE

SECTION 1. Subchapter II (title) of ch. Accy 3 is amended to read:

Subchapter II - Certification by Endorsement and Reciprocity

SECTION 2. Accy 3.102 (title) is amended to read:

Accy 3.102 (title) Citizenship and residency qualifications for endorsement.

SECTION 3. Accy 3.103 is created to read:

Accy 3.103 Reciprocal credentials for service members, former service members, and their spouses. A reciprocal certified public accountant certificate shall be granted to a service member, former service member, or the spouse of a service member or former service member who the board determines meets all of the requirements under s. 440.09 (2), Stats. Subject to s. 440.09 (2m), Stats., the board may request verification necessary to make a determination under this section.

SECTION 4. EFFECTIVE DATE. The rules adopted in this order shall take effect on the first day of the month following publication in the Wisconsin Administrative Register, pursuant to s. 227.22 (2) (intro.), Stats.

(END OF TEXT OF RULE)

(c) For purposes of par. (b), the period shall be the period beginning on March 12, 2020, and ending on the 60th day after the end of the period covered by the public health emergency declared on March 12, 2020, by executive order 72.

(d) A renewal that occurs subsequent to the period described in par. (c) is not subject to the late renewal fee under sub. (3) (a) if the application to renew the credential is received before the next applicable renewal date. Notwithstanding the applicable provisions in chs. 440 to 480, the applicable credentialing board may, for that next applicable renewal date, provide an exemption from or reduction of continuing education or other conditions for renewal.

History: 1991 a. 39 ss. 3305, 3313; 1991 a. 78, 160, 167, 269, 278, 315; 1993 a. 3, 16, 102, 105, 107, 443, 463, 465; 1993 a. 490 ss. 228 to 230, 274, 275; 1995 a. 27, 233, 321, 322, 461; 1997 a. 27, 75, 81, 96, 156, 191, 237, 261, 300; 1999 a. 9, 32; 2001 a. 16, 70, 74, 80, 89; 2003 a. 150, 270, 285, 327; 2005 a. 25, 31, 242, 292, 297, 407; 2007 a. 20, 174, 189; 2009 a. 28, 29, 106, 130, 174, 282, 355, 360; 2011 a. 160, 190, 258; 2013 a. 20, 240, 244, 358; 2015 a. 3, 16, 55, 116; 2015 a. 195 s. 83; 2015 a. 258; 2017 a. 82, 113, 329, 364; 2019 a. 49 s. 1; 2019 a. 185.

440.09 Reciprocal credentials for service members, former service members, and their spouses. (1) In this section:

(a) “Former service member” means a person who was discharged from the U.S. armed forces under conditions other than dishonorable within 4 years of the date on which the service member or the spouse of the service member applies for a reciprocal credential under this section.

(b) “Service member” means a member of the U.S. armed forces, a reserve unit of the U.S. armed forces, or the national guard of any state.

(c) “Spouse” includes the spouse of a person who died while in service in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces.

(2) The department and each credentialing board shall grant a reciprocal credential to an individual who the department or credentialing board determines meets all of the following requirements:

(a) The individual applies for a reciprocal credential under this section on a form prescribed by the department or credentialing board.

(b) The individual is a service member, a former service member, or the spouse of a service member or former service member and resides in this state.

(c) The individual holds a license, certification, registration, or permit that was granted by a governmental authority in a jurisdiction outside this state that qualifies the individual to perform the acts authorized under the appropriate credential granted by the department or credentialing board.

(d) The individual pays the fee specified under s. 440.05 (2).

(f) The individual is in good standing with the governmental authorities in every jurisdiction outside this state that have granted the individual a license, certification, registration, or permit that qualifies the individual to perform acts authorized under the appropriate credential granted by the department or credentialing board.

(2m) If an individual is unable to provide documentation that the individual is a service member, former service member, or the spouse of a service member or former service member, the individual may submit an affidavit to the department or credentialing board, as appropriate, stating that the individual is a service member, former service member, or the spouse of a service member or former service member.

(3) (a) A reciprocal credential granted under this section expires on the applicable renewal date specified in s. 440.08 (2) (a), except that if the first renewal date specified in s. 440.08 (2) (a) after the date on which the credential is granted is within 180 days of the date on which the credential is granted, the credential expires on the 2nd renewal date specified in s. 440.08 (2) (a) after the date on which the credential is granted.

(b) The department or credentialing board, as appropriate, shall grant a renewed reciprocal credential to an applicant who pays the renewal fee specified under s. 440.05 (2) and satisfies the requirements that apply for renewing that credential.

(4) The department or credentialing board, as appropriate, shall expedite the issuance of a reciprocal credential granted under this section.

(5) The department or credentialing board, as appropriate, may promulgate rules necessary to implement this section.

History: 2011 a. 210; 2019 a. 143.

440.11 Change of name or address. (1) An applicant for or recipient of a credential who changes his or her name or moves from the last address provided to the department shall notify the department of his or her new name or address within 30 days of the change in writing or in accordance with other notification procedures approved by the department.

(2) The department or any examining board, affiliated credentialing board or board in the department may serve any process, notice or demand on the holder of any credential by mailing it to the last-known address of the holder as indicated in the records of the department, examining board, affiliated credentialing board or board.

History: 1987 a. 27; 1991 a. 39; 1993 a. 107; 1997 a. 27; 2017 a. 329.

440.12 Credential denial, nonrenewal and revocation based on tax or unemployment insurance contribution delinquency. Notwithstanding any other provision of chs. 440 to 480 relating to issuance or renewal of a credential, the department shall deny an application for an initial credential or credential renewal or revoke a credential if any of the following applies:

(1) The department of revenue certifies under s. 73.0301 that the applicant or credential holder is liable for delinquent taxes.

(2) The department of workforce development certifies under s. 108.227 that the applicant or credential holder is liable for delinquent unemployment insurance contributions.

History: 1997 a. 237; 2013 a. 36.

Cross-reference: See also ch. SPS 9, Wis. adm. code.

440.121 Credential denial, nonrenewal, and revocation based on incompetency. Notwithstanding any other provision of chs. 440 to 480 relating to issuance or renewal of a credential, the department shall deny an application for an initial credential or credential renewal or revoke a credential issued to an individual for whom the department receives a record of a declaration under s. 54.25 (2) (c) 1. d. stating that the individual is incompetent to apply for a credential under chs. 440 to 480.

History: 2005 a. 387.

440.13 Delinquency in support payments; failure to comply with subpoena or warrant. (1) In this section:

(b) “Memorandum of understanding” means a memorandum of understanding entered into by the department of safety and professional services and the department of children and families under s. 49.857.

(c) “Support” has the meaning given in s. 49.857 (1) (g).

(2) Notwithstanding any other provision of chs. 440 to 480 relating to issuance of an initial credential or credential renewal, as provided in the memorandum of understanding:

(a) With respect to a credential granted by the department, the department shall restrict, limit, or suspend a credential or deny an application for an initial credential if the credential holder or applicant is delinquent in paying support or fails to comply, after appropriate notice, with a subpoena or warrant issued by the department of children and families or a county child support agency under s. 59.53 (5) and related to support or paternity proceedings.

(b) With respect to credential renewal, the department shall deny an application for renewal if the applicant is delinquent in paying support or fails to comply, after appropriate notice, with a subpoena or warrant issued by the department of children and

Gerald E. Denor
Chairperson

John S. Scheid
Vice Chairperson

**David K.
Schlichting**
Secretary

ACCOUNTING EXAMINING BOARD



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March 18, 2019

Senator Stephen Nass, Senate Co-Chairperson
Joint Committee for Review of Administrative Rules
Room 10 South, State Capitol
Madison, WI 53702

Representative Joan Ballweg, Assembly Co-Chairperson
Joint Committee for Review of Administrative Rules
Room 210 North, State Capitol
Madison, WI 53702

RE: Report Submitted in Compliance with s. 227.29 (1), Stats.

Dear Senator Nass and Representative Ballweg:

This report has been prepared and submitted in compliance with s. 227.29 (1), Stats.

I. Unauthorized rules, as defined in s. 227.26 (4) (a), Stats.:

After careful review of the Board's administrative rules, the Board has determined that no promulgated rules are unauthorized.

II. Rules for which the authority to promulgate has been restricted:

After careful review of the Board's administrative rules, the Board has determined that no promulgated rules have restricted authority.

III. Rules that are obsolete or that have been rendered unnecessary:

After careful review of the Board's administrative rules, the Board has determined that no promulgated rules are obsolete or have been rendered unnecessary.

IV. Rules that are duplicative of, superseded by, or in conflict with another rule, a state statute, a federal statute or regulation, or a ruling of a court of competent jurisdiction:

After careful review of the Board's administrative rules, the Board has determined that no promulgated rules are duplicative of, superseded by, or in conflict with another rule, a state statute, a federal statute or regulation, or a ruling of a court of competent jurisdiction.

V. Rules that are economically burdensome:

After careful review of the Board's administrative rules, the Board has determined that no promulgated rules are economically burdensome.

Thank you.

Sincerely,

John S. Scheid
Vice Chairperson
Accounting Examining Board

on which the petition and proposed rule were submitted to the committee.

3. Following receipt of the petition and proposed rule submitted by the legislative council staff under subd. 2., the joint committee for review of administrative rules shall review the petition and proposed rule and may do any of the following:

a. Approve the agency's petition if the committee determines that the proposed rule would repeal an unauthorized rule.

b. Deny the agency's petition.

c. Request that the agency make changes to the proposed rule and resubmit the petition and proposed rule under subd. 1.

4. The committee shall inform the agency in writing of its decision as to the petition.

(c) If the joint committee for review of administrative rules approves a petition to repeal an unauthorized rule as provided in par. (b) 3. a., the agency shall promulgate the proposed rule by filing a certified copy of the rule with the legislative reference bureau under s. 227.20, together with a copy of the committee's decision.

SECTION 7. 227.29 of the statutes is created to read:

227.29 Agency review of rules and enactments. (1)

By March 31 of each odd-numbered year, each agency with any rules published in the code shall submit a report to the joint committee for review of administrative rules listing all of the following rules promulgated or otherwise administered by that agency:

(a) Unauthorized rules, as defined in s. 227.26 (4) (a), together with a description of the legislation that eliminated the agency's authority to promulgate any such rule.

(b) Rules for which the authority to promulgate has been restricted, together with a description of the legislation that restricted that authority.

(c) Rules that are obsolete or that have been rendered unnecessary, together with a description of why those rules are obsolete or have been rendered unnecessary.

(d) Rules that are duplicative of, superseded by, or in conflict with another rule, a state statute, a federal statute or regulation, or a ruling of a court of competent jurisdiction, together with a citation to or the text of any such statute, regulation, or ruling.

(e) Rules that the agency determines are economically burdensome.

(2) The report under sub. (1) shall also include all of the following:

(a) A description of the agency's actions, if any, to address each rule listed in the report. If the agency has not taken any action to address a rule listed in the report, the agency shall include an explanation for not taking action.

(b) A description of the status of each rule listed in the previous year's report not otherwise listed.

(c) If the agency determines that there is no rule as described under sub. (1) (a), (b), (c), (d), or (e), a statement of that determination.

(3) If an agency identifies an unauthorized rule under sub. (1) (a) and is not otherwise in the process of promulgating a rule that repeals the unauthorized rule, the agency shall, within 30 days after the agency submits the report, submit a petition to the legislative council staff under s. 227.26 (4) (b) 1. to repeal the unauthorized rule if the agency has not previously done so.

(4) (a) In this subsection, "enactment" means an act or a portion of an act that is required to be published under s. 35.095 (3) (a).

(b) Each agency shall review enactments to determine whether any part of an enactment does any of the following:

1. Eliminates or restricts the agency's authority to promulgate any rules promulgated or otherwise administered by that agency.

2. Renders any rules promulgated or otherwise administered by that agency obsolete or unnecessary.

3. Renders, for any reason, any rules promulgated or otherwise administered by that agency not in conformity with or superseded by a state statute, including due to statutory numbering or terminology changes in the enactment.

4. Requires or otherwise necessitates rule making by the agency.

(c) If an agency determines that any consequence specified in par. (b) 1. to 4. results from an enactment or part of an enactment, within 6 months after the applicable effective date for the enactment or part of the enactment, the agency shall do one or more of the following, as applicable, to address the consequence identified by the agency and notify the joint committee for review of administrative rules of its action:

1. Submit a statement of the scope of a proposed rule under s. 227.135 (2), unless the enactment requires otherwise or unless the agency submits a notice to the committee explaining why it is unable to submit the statement of scope within that time period and an estimate of when the agency plans to submit the statement of scope.

2. In the case of an affected rule that the agency determines is an unauthorized rule, as defined in s. 227.26 (4) (a), submit a petition to the legislative council staff under s. 227.26 (4) (b) 1.

3. In the case of a consequence specified under par. (b) 3. that can be addressed by the legislative reference bureau using its authority under s. 13.92 (4) (b), submit a request to the legislative reference bureau to use that authority.

SECTION 8. Initial applicability.

(1) The treatment of section 227.29 (4) of the statutes first applies to enactments published by the legislative

**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: 8/20/2020 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: 9/2/2020 | 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 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 17, 2020. | | | | | | | | | | | |
| 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;">8/20/2020</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 | 8/20/2020 | 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 | 8/20/2020 | | | | | | | | | | |
| 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. 27737-1; Kvasnica, Morgan
2. 27738-1; Newman, Jacob
3. 27739-1; Jones, William
4. 27740-1; Wabiszewski, Michael
5. 27741-1; Krouse, Raymond
6. 27742-1; Woods, Susan
7. 27743-1; Rohe, Monica
8. 27744-1; Richard, Laura
9. 27745-1; LeMense, Christina
10. 27746-1; Poppe, Noelle
11. 27747-1; Olson, Travis
12. 27748-1; Schwellinger, Lindsey
13. 27749-1; Otto, Samuel
14. 27750-1; Schultz, Kaysie
15. 27751-1; Santiago, Shaddai
16. 27752-1; Christian, Craig
17. 27753-1; Smith, Ashlyn
18. 27754-1; You, Wenjie
19. 27755-1; VanBeek, Katelin
20. 27756-1; Tomala, Kimberly
21. 27757-1; Chapman, Dakota
22. 27758-1; Quan, Tiantian
23. 27759-1; Warzynski, Marissa
24. 27760-1; Park, Yulina
25. 27761-1; Van Ess, Alexander
26. 27762-1; Sylte, Erik
27. 27763-1; Alsteen, James
28. 27764-1; Laverdure, Tyler
29. 27765-1; Sewall, Katelyn
30. 27766-1; Kleist, Benjamin
31. 27767-1; McElligott, Mary
32. 27768-1; Racine, Carrie
33. 27769-1; Smith, Brian
34. 27770-1; Coleman, Nana Adjoa
35. 27771-1; Enciso Lopez, Diana
36. 27772-1; Ditscheit, Jillian
37. 27773-1; McDonald, Keith
38. 27774-1; Strammello, Steven
39. 27775-1; Creegan, Dennis
40. 27776-1; Ricker, Noah
41. 27777-1; Schicker, William
42. 27778-1; Joers, Emily
43. 27779-1; Munden-Shirotsuki, Yukina
44. 27780-1; Boyd, Jeffrey
45. 27781-1; Knowles, Bradley
46. 27782-1; Darrow, Joy
47. 27783-1; Tennie, Michael
48. 27784-1; Just, Jackson
49. 27785-1; Buckley, Rebecca
50. 27786-1; York, Charles
51. 27787-1; Edwards, Steven
52. 27788-1; Darnell-Kohls, Anthony
53. 27789-1; Thoms, William
54. 27790-1; Klongland, Henry
55. 27791-1; Heidenrich, Elizabeth
56. 27792-1; Anderson, Joshua
57. 27793-1; Young, Ethan
58. 27794-1; Diehl, Mark
59. 27795-1; Menzer, Adam
60. 27796-1; Cruz Herrera, Katrina
61. 27797-1; Kratchmer, Nicholas
62. 27798-1; Brockman, Kelsey
63. 27799-1; Podewils, Emily
64. 27800-1; Maier, Kyle
65. 27801-1; Johnson, Cassandra
66. 27802-1; Qian, Yuanyuan
67. 27803-1; Kane, Robert
68. 27804-1; Ropel, Matthew
69. 27805-1; Amarasinghe, Jude
70. 27806-1; Meis, Jason

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

2. Firms Licensed Since Last Review Meeting

1. 1582-3; Lauterbach & Amen LLP
2. 1583-3; A&Z Accounting Services, LLC
3. 1584-3; Heling & Associates CPA LLC
4. 1585-3; Bacon CPA LLC