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**VIRTUAL/TELECONFERENCE**  
**ACCOUNTING EXAMINING BOARD**  
**Virtual, 4822 Madison Yards Way, Madison**  
**Contact: Brad Wojciechowski (608) 266-2112**  
**May 22, 2024**

*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 (1-4)**
- B. Approval of Minutes of March 6, 2024 (5-9)**
- C. Reminders: Conflicts of Interest, Scheduling Concerns
- D. Introductions, Announcements and Recognition
- E. Administrative Matters – Discussion and Consideration (10-13)**
  - 1) Department, Staff and Board Updates
  - 2) Appointments of Liaisons and Alternates, Delegation of Authorities (10-13)
  - 3) Board Members – Term Expiration Dates
    - a. Barron, Thuy T. – 7/1/2025
    - b. Friedman, Michael E. – 7/1/2027
    - c. Misey, Robert – 7/1/2025
    - d. Phillips, Joan – 7/1/2027
    - e. Reinemann, John – 7/1/2025
    - f. Schlichting, David K. – 7/1/2026
    - g. Strautmann, Susan M. – 7/1/2024
- F. Legislation and Policy Matters – Discussion and Consideration
- G. Administrative Rule Matters – Discussion and Consideration (14-30)**
  - 1) Drafting: Accy 2, relating to Examination Requirements. (15-29)
  - 2) Pending and Possible Rulemaking Projects (30)
- H. Credit Relief Initiative Update – Discussion and Consideration (31)**
- I. Credentialing Matters – Discussion and Consideration

**J. National Association of State Boards of Accountancy (NASBA) Matters – Discussion and Consideration (32-34)**

- 1) NASBA Diversity Committee Update – Thuy Barron
- 2) NASBA Selects New President and CEO – Thuy Barron (33-34)
- 3) NASBA Communications Committee Update – Susan Strautmann
- 4) Eastern Regional Meeting – June 4-6, 2024, Louisville, KY
- 5) NASBA Annual Meeting – October 27-30, 2024, Orlando, FL

**K. Wisconsin Institute of Certified Public Accountants (WICPA) Educators Committee – Discussion and Consideration (3)**

L. Quarterly Board Chair Connection Meeting – Discussion and Consideration

**M. AICPA National Pipeline Advisory Group – Discussion and Consideration (35)**

- 1) Draft Pipeline Strategy Report

N. 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) Public Health Emergencies
- 13) Board Liaison Training and Appointment of Mentors
- 14) Informational Items
- 15) Division of Legal Services and Compliance (DLSC) Matters
- 16) Presentations of Petitions for Summary Suspension
- 17) Petitions for Designation of Hearing Examiner
- 18) Presentation of Stipulations, Final Decisions and Orders
- 19) Presentation of Proposed Final Decisions and Orders
- 20) Presentation of Interim Orders
- 21) Petitions for Re-Hearing
- 22) Petitions for Assessments
- 23) Petitions to Vacate Orders
- 24) Requests for Disciplinary Proceeding Presentations
- 25) Motions
- 26) Petitions
- 27) Appearances from Requests Received or Renewed
- 28) Speaking Engagements, Travel, or Public Relation Requests, and Reports

**O. 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.).

**P. Division of Legal Services and Compliance (DLSC) Matters**

- 1) **Case Closings (37-53)**
  - a. 22 ACC 015 – W.E.C. (37-42)
  - b. 23 ACC 022 – U.H.Y., LLP (43-53)

**Q. Monitoring Matters (54-67)**

- 1) David Schroeder – Requesting Order Modification

**R. 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

**S. Consulting with Legal Counsel**

**RECONVENE TO OPEN SESSION IMMEDIATELY FOLLOWING CLOSED SESSION**

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

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

**ADJOURNMENT**

**NEXT MEETING: SEPTEMBER 25, 2024**

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

Times listed for meeting items are approximate and depend on the length of discussion and voting. All meetings are held virtually unless otherwise indicated. In-person meetings are typically conducted at 4822 Madison Yards Way, Madison, Wisconsin, unless an alternative location is listed on the meeting notice. In order to confirm a meeting or to request a complete copy of the board's agenda, please visit the Department

website at <https://dsps.wi.gov>. 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. Requests for interpreters for the hard of hearing, or other accommodations, are considered upon request by contacting the Affirmative Action Officer or reach the Meeting Staff by calling 608-267-7213.

**VIRTUAL/TELECONFERENCE  
ACCOUNTING EXAMINING BOARD  
MEETING MINUTES  
MARCH 6, 2024**

**PRESENT:** Thuy Barron, Michael Friedman, Robert Misey, Joan Phillips, John Reinemann  
(*arrived at 9:11 a.m.*), David Schlichting, Susan Strautmann

**STAFF:** Brad Wojciechowski, Executive Director; Whitney DeVoe, Legal Counsel; Sofia Anderson, Administrative Rule Coordinator; Tracy Drinkwater, Board Administration Specialist; and other DSPS Staff

**CALL TO ORDER**

Michael Friedman, Chairperson, called the meeting to order at 9:09 a.m. A quorum of six (6) members was confirmed.

**ADOPTION OF AGENDA**

**Amendments to the Agenda**

Amend: Q.2.a. to 23 ACC 022 –UHY, LLP

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

*John Reinemann arrived at 9:11 a.m.*

**APPROVAL OF MINUTES OF NOVEMBER 29, 2023**

**MOTION:** Susan Strautmann moved, seconded by David Schlichting, to approve the Minutes of November 29, 2023, as published. Motion carried unanimously.

**PRELIMINARY PUBLIC HEARING**

**Scope Statement 100-23 revising ACCY, relating to examination requirements.**

**MOTION:** Robert Misey moved, seconded by John Reinemann, to affirm the Board has reviewed the public comments received concerning Scope Statement (SS) 100-23 for Accy 2, relating to examination requirements. Additionally, after considering the public comments received the Board approves SS 100-23 for implementation. Motion carried unanimously.

**ADMINISTRATIVE MATTERS**

**Election of Officers**

*Slate of Officers*

**NOMINATION:** Robert Misey nominated the 2023 slate of officers to continue in 2024. All officers accepted their nominations.

Brad Wojciechowski, Executive Director, called for nominations three (3) times.

The Slate of Officers were elected by unanimous voice vote.

<b>ELECTION RESULTS</b>	
<b>Chairperson</b>	Michael Friedman
<b>Vice Chairperson</b>	David Schlichting
<b>Secretary</b>	Susan Strautmann

**Appointment of Liaisons and Alternates**

<b>LIAISON APPOINTMENTS</b>	
<b>Credentialing Liaison(s)</b>	David Schlichting, Susan Strautmann <i>Alternate: Robert Misey</i>
<b>Monitoring Liaison(s)</b>	Thuy Barron <i>Alternate: David Schlichting</i>
<b>Professional Assistance Procedure (PAP) Liaison(s)</b>	Michael Friedman <i>Alternate: David Schlichting</i>
<b>Education and Examination Liaison</b>	Susan Strautmann, Joan Phillips <i>Alternate: Robert Misey</i>
<b>Legislative Liaison(s)</b>	Michael Friedman, John Reinemann <i>Alternate: Robert Misey</i>
<b>Travel Authorization Liaison(s)</b>	Michael Friedman
<b>Communications Liaison(s)</b>	Thuy Barron, Susan Strautmann

<b>Screening Panel Team 1</b>	Thuy Barron, Susan Strautmman, Robert Misey
<b>Screening Panel Team 2</b>	Joan Phillips, John Reinemann, David Schlichting

**Delegation of Authorities**

**Review and Approval of 2023 Delegations**

**MOTION:** Michael Friedman moved, seconded by John Reinemann, to reaffirm all delegation motions from 2023 as reflected in the agenda materials. Motion carried unanimously.

**Document Signature Delegations**

**MOTION:** John Reinemann moved, seconded by Robert Misey, 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, Board Counsel or DPD Division Administrator, the authority to sign on behalf of a board member as necessary. Motion carried unanimously.

***Monitoring Delegations***

**Delegation of Authorities for Monitoring**

**MOTION:** Joan Phillips moved, seconded by David Schlichting, to adopt the “Roles and Authorities Delegated for Monitoring” document as presented in the March 6, 2024, agenda materials. Motion carried unanimously.

***Credentialing Authority Delegations***

**Delegation to Department Attorneys to Approve Duplicate Legal**

**MOTION:** Michael Friedman moved, seconded by Joan Phillips, to delegate authority to Department Attorneys to approve a legal matter in connection with a renewal application when that same/similar matter was already addressed by the Board and there are no new legal issues. Motion carried unanimously.

**SPEAKING ENGAGEMENTS, TRAVEL, OR PUBLIC RELATION  
REQUESTS, AND REPORTS**

**Consideration of Attendance: Eastern Regional Meeting, Louisville, KY – June 4-6, 2024**

**MOTION:** Michael Friedman moved, seconded by Joan Phillips, to designate Thuy Barron as a member of NASBA’s Diversity Committee to attend the Eastern Regional Meeting on June 4-6, 2024, in Louisville, KY. Motion carried unanimously.

**Consideration of Attendance: 117th NASBA Annual Meeting, Orlando, FL – October 27-November 1, 2024**

**MOTION:** John Reinemann moved, seconded by David Schlichting, to designate Robert Misey and Michael Friedman to attend the 117<sup>th</sup> NASBA Annual Meeting on October 27-November 1, 2024, in Orlando, FL. Motion carried unanimously.

**CLOSED SESSION**

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

The meeting convened to Closed Session at 10:57 a.m.

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

**Proposed Stipulations, Final Decisions, and Orders**

***21 ACC 010 – William Katt Jr.***

**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 William Katt, Jr., DLSC Case Number 21 ACC 010. Motion carried unanimously.



**Administrative Warning**

**23 ACC 022 –UHY, LLP**

**MOTION:** David Schlichting moved, seconded by Robert Misey, to refer back DLSC Case Number 23 ACC 022 for further investigation. Motion carried unanimously.

**RECONVENE TO OPEN SESSION**

**MOTION:** Michael Friedman moved, seconded by Joan Phillips, to reconvene into open session. Motion carried unanimously.

The meeting reconvened into Open Session at 11:26 a.m.

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

**MOTION:** Joan Phillips 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 Joan Phillips, to adjourn the meeting. Motion carried unanimously.

The meeting adjourned at 11:28 a.m.

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

**AGENDA REQUEST FORM**

<b>1) Name and title of person submitting the request:</b> Whitney DeVoe, Board Counsel		<b>2) Date when request submitted:</b> 05/09/24 Items will be considered late if submitted after 12:00 p.m. on the deadline date which is 8 business days before the meeting	
<b>3) Name of Board, Committee, Council, Sections:</b> Accounting Examining Board			
<b>4) Meeting Date:</b> 05/22/24	<b>5) Attachments:</b> <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>6) How should the item be titled on the agenda page?</b> Appointments of Liaisons and Alternates, Delegation of Authorities	
<b>7) Place Item in:</b> <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session	<b>8) Is an appearance before the Board being scheduled?</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>9) Name of Case Advisor(s), if applicable:</b> N/A	
<b>10) Describe the issue and action that should be addressed:</b>  Discussion and consideration of monitoring delegations			
<b>11) Authorization</b>			
Whitney DeVoe		05/09/24	
Signature of person making this request		Date	
Supervisor (Only required for post agenda deadline items)		Date	
Executive Director signature (Indicates approval for post agenda deadline items)		Date	
<b>Directions for including supporting documents:</b> 1. This form should be saved with any other documents submitted to the <a href="#">Agenda Items</a> folders. 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.			

## **Roles and Authorities Delegated for Monitoring**

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

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

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

1. Grant a temporary reduction in random drug screen frequency upon Respondent’s request if he/she is unemployed and is otherwise compliant with Board/Section order. The temporary reduction will be in effect until Respondent secures employment in the profession. The Department Monitor (“Monitor”) will draft an order and sign on behalf of the Liaison.
2. Grant a stay of suspension if Respondent is eligible per the Board/Section order. The Monitor will draft an order and sign on behalf of the Liaison.
3. Remove the stay of suspension if there are repeated violations or a substantial violation of the Board/Section order. In conjunction with removal of any stay of suspension, the Liaison may prohibit Respondent from seeking reinstatement of the stay for a specified period of time. The Monitor will draft an order and sign on behalf of the Liaison.
4. Grant or deny approval when Respondent proposes continuing/disciplinary/remedial education courses, treatment providers, mentors, supervisors, change of employment, etc. unless the order specifically requires full-Board/Section approval.
5. Grant full reinstatement of licensure if Respondent has fully complied with all terms of the order without deviation. The Monitor will draft an order and obtain written authorization from the Liaison to sign on their behalf.
6. Grant or deny a request to appear before the Board/Section in closed session.
7. The Liaison may determine whether Respondent’s petition is eligible for consideration by the full Board/Section.
8. Accept Respondent’s written request to surrender credential. If accepted by the Liaison, Monitor will consult with Board Counsel to determine if a stipulation is necessary. If a stipulation is not necessary, Monitor will draft an order and sign on behalf of the Liaison. If denied by the Liaison, the request to surrender credential will go to the full Board for review. (Except PHM, MED)

9. Grant Respondent's petition for a reduction in drug screens per the standard schedule, below. If approved, Monitor will draft an order and sign on behalf of the Liaison. Orders that do not start at 49 screens will still follow the same standard schedule.
  - a. Initial: 49 screens (including 1 hair test, if required by original order)
  - b. 1st Reduction: 36 screens (plus 1 hair test, if required by original order)
  - c. 2<sup>nd</sup> Reduction: 28 screens plus 1 hair test
  - d. 3<sup>rd</sup> Reduction: 14 screens plus 1 hair test
10. (*Dentistry only*) Ability to approve or deny all requests from a respondent.
11. The Liaison may approve or deny Respondent's request to be excused from drug and alcohol testing for work, travel, etc. (Applies only to these Boards: Dietitians, Massage/Bodywork Therapy Board, DEN, PAB, CHI, MED, RAD)
12. **The Liaison may have full authority to approve or deny a Board request from a Respondent if the request cannot be heard and voted on ONLY due to lack of quorum at the Board meeting the request is to be heard at.**
13. **The liaison may have full authority to terminate any treatment ONLY upon written request from Respondent and written recommendation from Respondents treater.**

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

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

1. Grant full reinstatement of licensure if education is the sole condition of the limitation and Respondent has submitted the required proof of completion for approved courses.
2. Suspend the license if Respondent has not completed Board/Section-ordered education and/or paid costs and forfeitures within the time specified by the Board/Section order. The Monitor may remove the suspension and issue an order when proof of completion and/or payment have been received.
3. Suspend the license (or remove stay of suspension) if Respondent fails to enroll and participate in an Approved Program for drug and alcohol testing within 30 days of the order, or if Respondent ceases participation in the Approved Program without Board approval. This delegated authority only pertains to respondents who must comply with drug and/or alcohol testing requirements.
4. Grant or deny approval when Respondent proposes treatment providers [, mentors, supervisors, etc.] unless the Order specifically requires full-Board/Section or Board designee approval. (Except for MED)
5. Grant a maximum of one 90-day extension, if warranted and requested in writing by Respondent, to complete Board/Section-ordered continuing/disciplinary/remedial education.
6. Grant a maximum of one 90-day extension or payment plan for proceeding costs and/or forfeitures if warranted and requested in writing by Respondent.
7. Grant a maximum of one 90-day extension, if warranted and requested in writing by Respondent, to complete a Board/Section-ordered evaluation or exam.

## **Authorities Delegated to Board Legal Counsel**

Board Legal Counsel may take the following actions on behalf of the Board/Section:

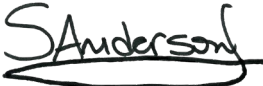
1. Sign Monitoring orders that result from Board/Section meetings on behalf of the Board/Section Chair.
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Updated 12/06/2023

2024 Roles & Authorities

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

**AGENDA REQUEST FORM**

<b>1) Name and title of person submitting the request:</b> Sofia Anderson, Administrative Rules Coordinator		<b>2) Date when request submitted:</b> 05/10/2024 <small>Items will be considered late if submitted after 12:00 p.m. on the deadline date which is 8 business days before the meeting</small>	
<b>3) Name of Board, Committee, Council, Sections:</b> Accounting Examining Board			
<b>4) Meeting Date:</b> May 22, 2024	<b>5) Attachments:</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<b>6) How should the item be titled on the agenda page?</b> Administrative Rules Matters – Discussion and Consideration 1. Drafting: Accy 2, relating to examination requirements. 2. Pending and Possible Rulemaking Projects	
<b>7) Place Item in:</b> <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session	<b>8) Is an appearance before the Board being scheduled?</b> <i>(If yes, please complete <a href="#">Appearance Request</a> for Non-DSPS Staff)</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>9) Name of Case Advisor(s), if required:</b> N/A	
<b>10) Describe the issue and action that should be addressed:</b> Attachments: 1. Scope Statement: Accy 2, relating to examination requirements. 2. Accy 2 chapter redlined. 3. Accounting rules chart list			
<b>11) Authorization</b>			
		05/10/2024	
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			
<b>Directions for including supporting documents:</b> 1. This form should be attached to any documents submitted to the agenda. 2. Post Agenda Deadline items must be authorized by a Supervisor and the Policy Development Executive Director. 3. If necessary, provide original documents needing Board Chairperson signature to the Bureau Assistant prior to the start of a meeting.			

# STATEMENT OF SCOPE

## Accounting Examining Board

Rule No.: Chapter Accy 2

Relating to: Examination requirements

Rule Type: Permanent

**1. Finding/nature of emergency (Emergency Rule only):**

N/A

**2. Detailed description of the objective of the proposed rule:**

The Accounting Examining Board may revise chapter Accy 2 to ensure that examination requirements are consistent with national standards.

**3. Description of the existing policies relevant to the rule, new policies proposed to be included in the rule, and an analysis of policy alternatives:**

The current rules require applicants to complete all sections of the Uniform CPA Examination within a rolling 18-month period. If all sections are not passed within that rolling 18-month period, regardless of the circumstances, credit for the sections that the applicant did pass is lost, and the applicant must retake and pass all sections of the exam.

National standards related to the length of time applicants have to complete the Uniform CPA Examination have recently changed and the Board has identified the need for an evaluation of the existing code to ensure they are clear and consistent with current standards and practice.

The alternative to this rule revision would be to not revise this code. This may result in Wisconsin being out of step with current national standards and with applicants being unnecessarily delayed in their ability to participate in our state's workforce.

**4. Detailed explanation of statutory authority for the rule (including the statutory citation and language):**

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 227.11 (2), Stats., provides that each agency may promulgate rules interpreting the provisions of any statute enforced or administered by the agency, may prescribe forms and procedures in connection with any statute enforced or administered by it, is authorized to exercise discretion in deciding individual cases may formalize the general policies evolving from its decisions by promulgating the policies as rules which the agency shall follow until they are amended or repealed, and 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.

Section 442.04, Stats., provides that the examining board shall "grant a certificate as a certified public accountant to all persons who become entitled thereto under this section", "hold an examination at least once each year at a time and place determined by the examining board", and "ensure that evaluation procedures and examinations under this subsection... are designed to measure only the ability to perform competently as an accountant.". However, 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."

**5. Estimate of amount of time that state employees will spend developing the rule and of other resources necessary to develop the rule:**

State employees will spend approximately 40 hours developing the proposed rule.

**6. List with description of all entities that may be affected by the proposed rule:**

Candidates for Wisconsin certification as a CPA.

**7. Summary and preliminary comparison with any existing or proposed federal regulation that is intended to address the activities to be regulated by the proposed rule:**

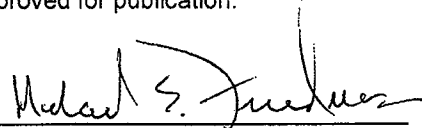
None.

**8. Anticipated economic impact of implementing the rule (note if the rule is likely to have a significant economic impact on small businesses):**

The proposed rule will have minimal to no economic impact on small businesses and the state's economy as a whole.

**Contact Person:** Sofia Anderson, [DSPSAdminRules@wisconsin.gov](mailto:DSPSAdminRules@wisconsin.gov)

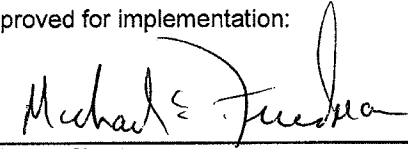
Approved for publication:

  
Authorized Signature

10/24/23

Date Approved

Approved for implementation:

  
Authorized Signature

3/6/24

Date Approved



## **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 VII — Continuing Professional Education

[Accy 2.601](#) Definitions.

[Accy 2.602](#) CPE requirements for certified public accountants.

[Accy 2.603](#) Criteria for acceptance of learning activities.

## 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.

**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](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.

## 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.

- (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.dsps.wi.gov](http://www.dsps.wi.gov). An applicant with a disability will be provided reasonable accommodations.

**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.

### **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 [\(b\)](#).

#### **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](#).

**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.

**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.

**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~~ 30 months. A candidate may retake a section once the grade for the previous attempt of the same section has been released.

(3) A candidate must pass all sections of the uniform certified public accountant examination within a rolling ~~18-month~~ 30-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~~ 30-month period, credit for any section passed outside the ~~18-month~~ 30-month period shall expire and that section shall be retaken.

(5) The board may on a case-by-case basis extend the ~~18-month~~ 30-month period of credit for sections of the Uniform CPA Examination passed, or the duration of the ~~18-month~~ 30-month rolling period, upon the applicant showing to the board's satisfaction that the inability to pass all sections of the examination within the ~~18-month~~ 30-month period was due to one of the following:

(a) The sickness of the candidate or a member of the candidate's immediate family if the candidate substantiates the illness by a doctor's certificate.

(b) A death in the candidate's immediate family if the candidate provides proof of death.

(c) Temporary military service.

(d) Other good reason deemed acceptable by the board.

**Note:** An example of a good reason deemed acceptable by the board includes possible delays during NASBA's launching of the new CPA examination in January 2024; therefore, any candidate with Uniform CPA Examination credit(s) on January 1, 2024, will have such credit(s) automatically extended to June 30, 2025.

**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 conditional 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.

### **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.

**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.

**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.

**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.

#### **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.

**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.

#### **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.

**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.

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

### 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.

### **Subchapter VII — Continuing Professional Education**

**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) “CPE” means continuing professional education.
- (3) “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.

**Accy 2.602 CPE requirements for certified public accountants.**

- (1) **COMPLETION OF CPE CREDITS.** During each compliance period, a licensee shall complete at least 80 CPE credits that contribute to growth in professional knowledge and professional competence. At least 20 CPE credits shall be completed during each 12-month period of each compliance period. The 80 CPE credits shall include not less than 40 CPE credits from formal learning activities meeting the requirements under s. [Accy 2.603 \(1\)](#) and [\(2\)](#).
- (2) **CPE RELATED TO ETHICS.** Three of the CPE credits from formal learning activities required under sub. [\(1\)](#) or [\(5\)](#) 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 CPE credit. CPE 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 CPE 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. [\(1\)](#) are reduced by one-half for a compliance period during which a CPA is initially licensed during the first year of such compliance period, and do not apply to a compliance period during which a CPA is initially licensed during the second year of such compliance period.

**(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.”

**(6) CERTIFICATION STATEMENT.** At the time of each renewal, an applicant shall sign a statement certifying that the CPE credit hours required under this section have been completed.

**(7) CARRYFORWARD OF CPE CREDITS.** A licensee may carry forward from one compliance period to the next consecutive compliance period a maximum of 40 CPE 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 CPE CREDITS.** A licensee may carry back CPE 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 CPE requirements for such preceding period, provided the individual does not count such carryback credits to satisfy CPE requirements for more than one compliance period.

**(9) FAILURE TO COMPLETE CPE CREDITS.** A licensee who fails to complete the requirements under this section 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 CPE CREDITS.**

**(a)** The number of CPE credits that may be claimed by an instructor, discussion leader, or speaker for preparation and presentation of a CPE learning activity may not exceed 3 times the number of credits awarded to individuals attending or participating in such CPE learning activity. CPE credits may not be claimed for any activity related to subsequent presentations of the same course unless the content has been substantially changed.

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

**(c)** Successful completion of a one credit semester university or college course shall be equal to 15 CPE credits. Successful completion of a one credit quarter university or college course shall be equal to 10 CPE credits.

(d) CPE credits may not be claimed for time devoted to studying for or taking the CPA examination.

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

(12) WAIVER OF CPE CREDITS. The board may waive all or a portion of the CPE credits required under this section 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. Subject to s. [440.035 \(2\)](#), Stats., the board has the authority to determine whether CPE 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 formats 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 CPE 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 CPE 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.

**Accounting Examining Board  
Rule Projects (updated 05/10/2024)**

Clearinghouse Rule Number	Scope #	Scope Expiration	Code Chapter Affected	Relating clause	Synopsis	Current Stage	Next Step
			Accy 2	Examination requirements	Board will consider changing the timeline of CPA credit extensions to ensure that examination requirements are consistent with national standards.	Drafting rule.	EIA Comment Period, Clearinghouse Review, and Public Hearing.


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

**AGENDA REQUEST FORM**

1) Name and title of person submitting the request: Brad Wojciechowski, Executive Director		2) Date when request submitted: 5/6/2024 <small>Items will be considered late if submitted after 12:00 p.m. on the deadline date which is 8 business days before the meeting</small>	
3) Name of Board, Committee, Council, Sections: Accounting Examining Board			
4) Meeting Date: 5/22/2024	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? Credit Relief Initiative Update – Discussion and Consideration	
7) Place Item in: <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session	8) Is an appearance before the Board being scheduled? <i>(If yes, please complete <a href="#">Appearance Request</a> for Non-DSPS Staff)</i>  <input type="checkbox"/> Yes <Appearance Name(s)> <input checked="" type="checkbox"/> No	9) Name of Case Advisor(s), if applicable: <Click Here to Add Case Advisor Name or N/A>	
10) Describe the issue and action that should be addressed:			
11) Authorization			
 Signature of person making this request		5/6/2024 Date	
Supervisor (Only required for post agenda deadline items)		Date	
Executive Director signature (Indicates approval for post agenda deadline items)		Date	
Directions for including supporting documents: 1. This form should be saved with any other documents submitted to the <a href="#">Agenda Items</a> folders. 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.			

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

**AGENDA REQUEST FORM**

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<b>3) Name of Board, Committee, Council, Sections:</b> Accounting Examining Board			
<b>4) Meeting Date:</b> 5/22/2024	<b>5) Attachments:</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<b>6) How should the item be titled on the agenda page?</b> National Association of State Boards of Accountancy (NASBA) Matters – Discussion and Consideration  1) NASBA Diversity Committee Update – Thuy Barron 2) NASBA Selects New President and CEO – Thuy Barron 3) NASBA Communications Committee Update – Susan Strautman 4) Eastern Regional Meeting 5) NASBA Annual Meeting	
<b>7) Place Item in:</b> <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session	<b>8) Is an appearance before the Board being scheduled?</b> <i>(If yes, please complete <a href="#">Appearance Request</a> for Non-DSPS Staff)</i>  <input type="checkbox"/> Yes <Appearance Name(s)> <input checked="" type="checkbox"/> No	<b>9) Name of Case Advisor(s), if applicable:</b> <Click Here to Add Case Advisor Name or N/A>	
<b>10) Describe the issue and action that should be addressed:</b> Please see relating PDF for item 2.			
<b>11) Authorization</b>			
 Signature of person making this request		5/6/2024 Date	
Supervisor (Only required for post agenda deadline items)		Date	
Executive Director signature (Indicates approval for post agenda deadline items)		Date	
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**FOR IMMEDIATE RELEASE**

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**Daniel J. Dustin Selected as Next President and CEO of NASBA**

*Dustin to assume role on August 1, following the retirement of Ken L. Bishop*

**NASHVILLE, TN (April 26, 2024)** – The board of directors of the National Association of State Boards of Accountancy (NASBA) announced today that Daniel J. Dustin, CPA, has been selected to become NASBA’s next president and chief executive officer. Dustin holds extensive expertise in the areas of accounting regulation and Board of Accountancy operations. His tenure as president and CEO will begin on August 1, 2024, following the retirement of current President and CEO Ken L. Bishop.

“Dan’s long history and expertise in accounting regulation makes him uniquely qualified to assume the role as president and CEO of NASBA. I have had the distinct opportunity to collaborate with Dan over the years on key initiatives and programs including the Uniform Accountancy Act, CPA Evolution and Professional Licensure,” said NASBA Chair Stephanie M. Saunders, CPA. “This is an exciting time for our organization, especially as he will lead NASBA into the future to fulfill the mission of enhancing the effectiveness and advancing the common interests of the 55 U.S. Boards of Accountancy.”

Dustin serves as NASBA’s vice president, state board relations, a role he has held since January 1, 2012. In this capacity, he works as an advocate for the 55 U.S. State Boards of Accountancy, assessing their needs and concerns while exploring new opportunities to provide support and services to NASBA’s member boards as an extension of the Association’s mission. He also collaborates with NASBA’s executive leadership team, regional directors, and state board executive directors, to identify emerging issues for discussion during NASBA’s annual conferences, including its Annual Conference for State Board Executive Directors and Staff, Regional Conferences and Annual Meeting. Additionally, Dustin is the staff liaison to NASBA’s Ethics, Executive Directors, Peer Review Compliance, Relations with Member Boards, and Uniform Accountancy Act committees.

Prior to joining NASBA, Dustin served as executive secretary of the New York State Board for Public Accountancy, an appointment that was made in 1998 by the New York State Board of Regents. As executive secretary, he was responsible for professional licensing, practice and conduct, including professional discipline of Certified Public Accountants and Public Accountants in New York. As a key point person in the regulatory process, he monitored the evolution of professional practice at national and state levels and developed and drafted proposed legislation and amendments to New York State accountancy rules and regulations.

“I was fortunate to meet Dan more than 25 years ago at NASBA’s Executive Directors Conference in California. He was the new executive secretary for the New York Board, and I was the new executive director for the Missouri Board. We have remained good friends since that initial introduction,” shared current President and CEO Ken L. Bishop. “I congratulate Dan Dustin for being selected to lead the association into the future. He

has done an outstanding job as vice president of state board relations, and I know he will be successful as NASBA's president and CEO.”

Dustin earned a Bachelor of Science degree and a Master of Science degree in Accounting from Clarkson University and became a licensed CPA in 1988. He is the 2010 recipient of NASBA's prestigious Lorraine P. Sachs Standard of Excellence Award for distinction in accountancy regulation and public protection as well as a former chair of NASBA's CPA Examination and Administration Committee, Executive Directors Committee and Accountancy Licensee Database Task Force. He also served as a member of the AICPA's Peer Review Task Force and Board of Examiners, including having chaired the BOE's Operations Committee.

Dustin's participation on the joint NASBA-AICPA CPA Evolution initiative resulted in changes to the CPA licensure model, which recognize the rapidly changing skills and competencies the practice of accounting requires today and will require in the future. Currently, Dustin is a member of the National Pipeline Advisory Group (NPAG), established by the AICPA to explore hurdles to earning a CPA license and ways to strengthen the accounting pipeline. He is also working with NASBA's Professional Licensure Task Force, which is charged with considering new concepts for CPA licensure that may be included in the Uniform Accountancy Act to update the current licensure model.

NASBA launched its national search for Bishop's successor in November 2023. The 11-member Selection Advisory Committee, chaired by A. Carlos Barrera, CPA, was tasked in vetting all candidates and identifying a slate of qualified finalists to present to the board of directors for final selection and approval.

### **About NASBA**

Since 1908, the National Association of State Boards of Accountancy (NASBA) has served as a forum for the nation's Boards of Accountancy, which administer the Uniform CPA Examination, license more than 672,000 certified public accountants and regulate the practice of public accountancy in the United States.

NASBA's mission is to enhance the effectiveness and advance the common interests of the Boards of Accountancy in meeting their regulatory responsibilities. The Association promotes the exchange of information among accountancy boards, serving the needs of the 55 U.S. jurisdictions.

NASBA is headquartered in Nashville, TN, with an International Computer Testing and Call Center in Guam and operations in San Juan, PR. To learn more about NASBA, visit [www.nasba.org](http://www.nasba.org).


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**State of Wisconsin  
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**AGENDA REQUEST FORM**

<b>1) Name and title of person submitting the request:</b> Brad Wojciechowski, Executive Director		<b>2) Date when request submitted:</b> 5/15/2024 Items will be considered late if submitted after 12:00 p.m. on the deadline date which is 8 business days before the meeting	
<b>3) Name of Board, Committee, Council, Sections:</b> Accounting Examining Board			
<b>4) Meeting Date:</b> 5/22/2024	<b>5) Attachments:</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<b>6) How should the item be titled on the agenda page?</b> AICPA National Pipeline Advisory Group – Discussion and Consideration 1) Draft Pipeline Strategy Report	
<b>7) Place Item in:</b> <input type="checkbox"/> Open Session <input type="checkbox"/> Closed Session	<b>8) Is an appearance before the Board being scheduled?</b> <i>(If yes, please complete <a href="#">Appearance Request</a> for Non-DSPS Staff)</i> <input type="checkbox"/> Yes <Appearance Name(s)> <input type="checkbox"/> No	<b>9) Name of Case Advisor(s), if applicable:</b> <Click Here to Add Case Advisor Name or N/A>	
<b>10) Describe the issue and action that should be addressed:</b>  The NPAG report explores pipeline data, root causes of the profession’s attrition, and potential solutions. Proposed recommendations are organized into six key data-driven themes: <ul style="list-style-type: none"> <li>• Telling a more compelling story about careers in accounting</li> <li>• Creating a more engaging college experience for accounting majors and potential majors</li> <li>• Reducing the time and cost of education</li> <li>• Growing support for CPA Exam candidates</li> <li>• Expanding access for underrepresented groups</li> <li>• Transforming employer cultures and business models</li> </ul> <p><b><u>Next steps</u></b></p> NPAG is in the process of analyzing the full survey results and collecting feedback from key stakeholders. The final report will be released later this summer. NPAG is underscoring that to accomplish the scale of change ahead, continuous collaboration among stakeholders is critical.                 In the meantime, NPAG will be asking the entire profession to take the <a href="#">Pipeline Pledge</a> – an individual commitment to participate in at least two activities in their communities that can help grow the talent pool.			

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11)	Authorization
	5/15/2024
<hr/>	
Signature of person making this request	Date
<hr/>	
Supervisor (Only required for post agenda deadline items)	Date
<hr/>	
Executive Director signature (Indicates approval for post agenda deadline items)	Date
<hr/>	
<p>Directions for including supporting documents:</p> <ol style="list-style-type: none"><li>1. This form should be saved with any other documents submitted to the <a href="#">Agenda Items</a> folders.</li><li>2. Post Agenda Deadline items must be authorized by a Supervisor and the Policy Development Executive Director.</li><li>3. If necessary, provide original documents needing Board Chairperson signature to the Bureau Assistant prior to the start of a meeting.</li></ol>	