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**HYBRID (IN-PERSON/VIRTUAL)**  
**ACCOUNTING EXAMINING BOARD**  
**Room N207, 4822 Madison Yards Way, 2<sup>nd</sup> Floor, Madison**  
**Contact: Will Johnson (608) 266-2112**  
**May 21, 2025**

*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 March 12, 2025 (4-9)**

**C. Reminders: Conflicts of Interest, Scheduling Concerns**

**D. Introductions, Announcements and Recognition**

**E. Administrative Matters – Discussion and Consideration**

- 1) Department, Staff and Board Updates
- 2) 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. – 7/1/2028

**F. Legislation and Policy Matters – Discussion and Consideration**

**G. Administrative Rule Matters – Discussion and Consideration**

- 1) Pending and Possible Rulemaking Projects

**H. Credentialing Matters – Discussion and Consideration**

**I. National Association of State Boards of Accountancy (NASBA) Matters – Discussion and Consideration**

- 1) Inclusion Committee Update – Thuy Barron
- 2) Communications Committee Update – Susan Strautmann
- 3) Great Lakes Region Call Update – Thuy Barron

- J. Wisconsin Institute of Certified Public Accountants (WICPA) Educators Committee – Discussion and Consideration
- K. **Speaking Engagements, Travel, or Public Relation Requests, and Reports – Discussion and Consideration**
  - 1) Travel Report: NASBA 2025 Executive Director and Legal Counsel Conference – March 25-27 – Clearwater Beach, FL
- L. 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

**M. 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.).**

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

- 1) **Proposed Stipulations, Final Decisions and Orders**
  - a. 21 ACC 001 – Neil O. Narveson (10-16)

**O. 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

P. Consulting with Legal Counsel

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

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

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

# **ADJOURNMENT**

**NEXT MEETING: AUGUST 20, 2025**

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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 any agenda item may be changed by the board for the convenience of the parties. The person credentialed by the board has the right to demand that the meeting at which final action may be taken against the credential be held in open session. 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 12, 2025**

**PRESENT:** Thuy Barron, Michael Friedman, Robert Misey, Joan Phillips, John Reinemann, David Schlichting, Susan Strautmann

**STAFF:** Will Johnson, 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 9:02 a.m. A quorum of seven (7) members was confirmed.

**ADOPTION OF AGENDA**

**Amendments to the Agenda**

- Amend N.1.a. from 24 ACC 00021 to 24 ACC 0021

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

**APPROVAL OF MINUTES OF NOVEMBER 20, 2024**

**MOTION:** Thuy Barron moved, seconded by David Schlichting, to approve the Minutes of November 20, 2024, as published. Motion carried unanimously.

**INTRODUCTIONS, ANNOUNCEMENTS AND RECOGNITION**

**Introduction and Welcome – DSPS Secretary Hereth**

**MOTION:** Robert Misey moved, seconded by John Reinemann, to acknowledge and thank Secretary Hereth, for his appearance to the Board. Motion carried unanimously.

**ADMINISTRATIVE MATTERS**

**Election of Officers**

***Chairperson***

**NOMINATION:** Michael Friedman nominated Joan Phillips for the Office of Chairperson. Joan Phillips accepted the nomination.

Michael Friedman, Chairperson, called for nominations three (3) times.

Joan Phillips was elected as Chairperson by unanimous voice vote.

### ***Vice Chairperson***

**NOMINATION:** John Reinemann nominated David Schlichting for the Office of Vice Chairperson. David Schlichting accepted the nomination.

Michael Friedman, Chairperson, called for nominations three (3) times.

David Schlichting was elected as Vice Chairperson by unanimous voice vote.

### ***Secretary***

**NOMINATION:** Thuy Barron nominated Susan Strautmann for the Office of Secretary. Susan Strautmann accepted the nomination.

Michael Friedman, Chairperson, called for nominations three (3) times.

Susan Strautmann was elected as Secretary by unanimous voice vote.

<b>2025 ELECTION RESULTS</b>	
<b>Chairperson</b>	Joan Phillips
<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:</i> Robert Misey
<b>Monitoring Liaison(s)</b>	Thuy Barron <i>Alternate:</i> David Schlichting
<b>Professional Assistance Procedure (PAP) Liaison(s)</b>	Michael Friedman <i>Alternate:</i> David Schlichting
<b>Education and Examination Liaison</b>	Susan Strautmann, Thuy Barron <i>Alternate:</i> Robert Misey

<b>Legislative Liaison(s)</b>	Michael Friedman, John Reinemann <i>Alternate: Robert Misey</i>
<b>Travel Authorization Liaison(s)</b>	Joan Phillips
<b>Communications Liaison(s)</b>	Thuy Barron, Susan Strautmann
<b>Screening Panel Team 1</b>	Susan Strautmann, Robert Misey, David Schlichting
<b>Screening Panel Team 2</b>	John Reinemann, Michael Friedman, Thuy Barron

### **Delegation of Authorities**

#### **Delegation to Department Monitor**

**MOTION:** Joan Phillips moved, seconded by David Schlichting, to delegate authority to the Department Monitor as outlined below:

1. to grant reinstatement of licensure if education and/or costs are the sole condition of the order and the credential holder has submitted the required proof of completion for approved courses and paid the costs.
2. to suspend the license if the credential holder has not completed Board ordered education and/or paid costs and forfeitures within the time specified by the Board order. The Department Monitor may remove the suspension and issue an order when proof of completion and/or payment has been received.
3. to suspend the license (or remove stay of suspension) if a credential holder fails to enroll and participate in an Approved Program for drug and alcohol testing within 30 days of the order, or if credential holder 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. to grant or deny approval when a credential holder proposes treatment providers, mentors, and supervisors unless the Order specifically requires full-Board or Board designee approval.
5. to grant a maximum of one 90-day extension, if warranted and requested in writing by a credential holder, to complete Board ordered continuing, disciplinary, or remedial education.
6. to grant a maximum of one 90-day extension or payment plan for proceeding costs and/or forfeitures if warranted and requested in writing by a credential holder.

7. to grant a maximum of one 90-day extension, if warranted and requested in writing by a credential holder, to complete a Board ordered evaluation or exam.  
Motion carried unanimously.

### **Delegation to Department Attorneys to Approve Prior Discipline**

**MOTION:** Michael Friedman moved, seconded by John Reinemann, to delegate authority to Department Attorneys to approve an applicant's prior professional discipline which resulted in a forfeiture/fine/other monetary penalty, remedial education, and/or reprimand, that is 10 years old or older, and the previously disciplined credential is currently in good standing. Motion carried unanimously.

### **Delegation to Handle Administrative Rule Matters**

**MOTION:** Thuy Barron moved, seconded by Susan Strautmann, to delegate authority to the Chairperson (or, in the absence of the Chairperson, the highest-ranking officer or longest serving Board member in that succession), to act on behalf of the Board regarding administrative rule matters between meetings. Motion carried unanimously.

### **Review and Approval of 2024 Delegations including new modifications**

**MOTION:** Michael Friedman moved, seconded by David Schlichting, to reaffirm all delegation motions made in 2024, as reflected in the March 12, 2025, agenda materials, which were not otherwise modified or amended during the March 12, 2025, meeting. Motion carried unanimously.

## **ADMINISTRATIVE RULE MATTERS**

### **Pending and Possible Rulemaking Projects**

**MOTION:** John Reinemann moved, seconded by Thuy Barron, to delegate authority to the Chairperson to approve the Adoption Order for Clearinghouse Rule 24-071 (Accy 2), relating to examination requirements, upon completion of the legislative review. Motion carried unanimously.

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

### **NASBA 2025 Executive Director and Legal Counsel Conference – March 25-27 – Clearwater Beach, FL**

**MOTION:** Joan Phillips moved, seconded by Thuy Barron, to designate Will Johnson, Executive Director and Whitney DeVoe, Legal Counsel, to attend the NASBA 2025 Executive Director and Legal Counsel

Conference on March 25-27, 2025, in Clearwater, FL. Motion carried unanimously.

**NASBA 2025 Eastern Regional Meeting – June 24-26 – Philadelphia, PA**

**MOTION:** Thuy Barron moved, seconded by Joan Phillips, to designate Susan Strautmann and Michael Friedman as the Board's delegate, to attend the NASBA 2025 Eastern Regional Meeting on June 24-26, 2025, in Philadelphia, PA. Motion carried unanimously.

**NASBA 118th Annual Meeting – October 26-29 – Chicago, IL**

**MOTION:** Michael Friedman moved, seconded by Robert Misey, to designate Joan Phillips and Susan Strautmann, as the Board's delegate, to attend the NASBA 118th Annual Meeting on October 26-29, 2025, in Chicago, IL. Motion carried unanimously.

**CLOSED SESSION**

**MOTION:** Joan Phillips moved, seconded by David Schlichting, to convene to closed session to deliberate on cases following hearing (s. 19.85(1)(a), Stats.); to consider licensure or certification of individuals (s. 19.85(1)(b), Stats.); to consider closing disciplinary investigations with administrative warnings (ss. 19.85 (1)(b), and 440.205, Stats.); to consider individual histories or disciplinary data (s. 19.85 (1)(f), Stats.); and to confer with legal counsel (s. 19.85(1)(g), Stats.). 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 11:35 a.m.

**DELIBERATION ON DIVISION OF LEGAL SERVICES**

**Case Closings**

***24 ACC 0021 – B.D.***

**MOTION:** Joan Phillips moved, seconded by John Reinemann, to close DLSC Case 24 ACC 0021, against B.D., for Prosecutorial Discretion (P1). Motion carried unanimously.

**RECONVENE TO OPEN SESSION**

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



The meeting reconvened into Open Session at 11:39 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 Susan Strautmann, to adjourn the meeting. Motion carried unanimously.

The meeting adjourned at 11:43 a.m.