



**VIRTUAL/TELECONFERENCE
ACCOUNTING EXAMINING BOARD
Virtual, 4822 Madison Yards Way, Madison
Contact: Will Johnson (608) 266-2112
November 19, 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 August 20, 2025 (4-5)

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. – 7/1/2029
 - b. Friedman, Michael E. – 7/1/2027
 - c. Misey, Robert – 7/1/2025
 - d. Phillips, Joan – 7/1/2027
 - e. Reinemann, John – 7/1/2029
 - f. Schlichting, David K. – 7/1/2026
 - g. Strautmann, Susan M. – 7/1/2028

F. Administrative Rule Matters – Discussion and Consideration (6)

1. Pending and Possible Rulemaking Projects

G. Legislation and Policy Matters – Discussion and Consideration (7-16)

1. LRB-4702/1 and LRB-5466/1 Relating to: Various Changes to the Laws Governing the Practice of Accounting and Modifying Various Administrative Rules Promulgated by the Accounting Examining Board Relating to Accounting

H. National Association of State Boards of Accountancy (NASBA) Matters – Discussion and Consideration (17-33)

1. Inclusion Committee Update – Thuy Barron
2. Communications Committee Update – Susan Strautmann

3. Great Lakes Region Call Update – Thuy Barron
4. Ninth Edition of Uniform Accountancy Act
5. Alternative Practice Structures & Private Equity White Paper

I. Speaking Engagements, Travel or Public Relation Requests, and Reports (34)

1. Travel Report: 2026 NASBA Annual Meeting – October 26-29 – Chicago, IL (Phillips, Barron)

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

K. 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

L. 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.).

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 MEETING: MARCH 11, 2026

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
AUGUST 20, 2025**

PRESENT: Thuy Barron, Michael Friedman, Robert Misey (*arrived at 9:24 a.m.*), Joan Phillips, John Reinemann (*arrived at 9:05 a.m.*), David Schlichting

ABSENT: 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

Joan Phillips, Chairperson, called the meeting to order at 9:04 a.m. A quorum of four (4) members was confirmed.

ADOPTION OF AGENDA

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

John Reinemann arrived at 9:05 a.m.

APPROVAL OF MINUTES OF MAY 21, 2025

MOTION: Michael Friedman moved, seconded by David Schlichting, to approve the Minutes of May 21, 2025, as published. Motion carried unanimously.

Robert Misey arrived at 9:24 a.m.

CLOSED SESSION

MOTION: David Schlichting moved, seconded by Robert Misey, 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.). Joan Phillips, 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; and David Schlichting-yes. Motion carried unanimously.

The meeting convened to Closed Session at 9:59 a.m.

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

Proposed Stipulations, Final Decisions and Orders

23 ACC 015 – James A. Hollenbach

MOTION: Robert Misey moved, seconded by David Schlichting, to adopt the Findings of Fact, Conclusions of Law and Order in the matter of proceedings against James A. Hollenbach, DLSC Case Number 23 ACC 015. Motion carried unanimously.

RECONVENE TO OPEN SESSION

MOTION: Michael Friedman moved, seconded by Thuy Barron, to reconvene into open session. Motion carried unanimously.

The meeting reconvened into Open Session at 10:03 a.m.

VOTE ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION

MOTION: Thuy Barron moved, seconded by Robert Misey, 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.)

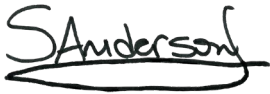
ADJOURNMENT

MOTION: Thuy Barron moved, seconded by Michael Friedman, to adjourn the meeting. Motion carried unanimously.

The meeting adjourned at 10:05 a.m.

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

AGENDA REQUEST FORM

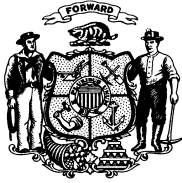
1) Name and title of person submitting the request: Sofia Anderson, Administrative Rules Coordinator		2) Date when request submitted: 11/07/2025 Items will be considered late if submitted after 12:00 p.m. on the deadline date which is 8 business days before the meeting	
3) Name of Board, Committee, Council, Sections: Accounting Examining Board			
4) Meeting Date: November 19, 2025	5) Attachments: ☐ Yes ☒ No	6) How should the item be titled on the agenda page? Administrative Rules Matters – Discussion and Consideration 1. Pending and Possible Rulemaking Projects	
7) Place Item in: ☒ Open Session ☐ Closed Session	8) Is an appearance before the Board being scheduled? <i>(If yes, please complete Appearance Request for Non-DSPS Staff)</i> ☐ Yes ☒ No	9) Name of Case Advisor(s), if required: N/A	
10) Describe the issue and action that should be addressed: Attachments:			
11) Authorization  11/07/2025 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.			

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

AGENDA REQUEST FORM

1) Name and Title of Person Submitting the Request: Will Johnson, Executive Director		2) Date When Request Submitted: 11/11/2025 Items will be considered late if submitted after 4:30 p.m. and less than: ▪ 10 work days before the meeting for Medical Board ▪ 14 work days before the meeting for all others													
3) Name of Board, Committee, Council, Sections: Accounting Examining Board															
4) Meeting Date: 11/19/2025	5) Attachments: ☒ Yes ☐ No	6) How should the item be titled on the agenda page? Under Legislative and Policy Matters – Discussion and Consideration LRB-4702/1 and LRB-5466/1 relating to: various changes to the laws governing the practice of accounting and modifying various administrative rules promulgated by the Accounting Examining Board relating to accounting													
7) Place Item in: ☒ Open Session ☐ Closed Session ☐ Both	8) Is an appearance before the Board being scheduled? ☐ Yes (Fill out Board Appearance Request) ☒ No	9) Name of Case Advisor(s), if required:													
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**State of Wisconsin
Department of Safety & Professional Services**



State of Wisconsin
2025 - 2026 LEGISLATURE

LRB-4702/1

MED:cdc

2025 BILL

1 **AN ACT** *to repeal* 442.04 (5) (b) 5.; *to renumber and amend* 442.04 (5) (a); *to*
2 *amend* 442.025 (4) (a) 2., 442.03, 442.04 (5) (b) 4. and 442.04 (6) (b); *to repeal*
3 *and recreate* 442.04 (5) (b) 3.; *to create* 442.04 (5m) of the statutes; **relating**
4 **to:** various changes to the laws governing the practice of accounting and
5 modifying various administrative rules promulgated by the Accounting
6 Examining Board relating to accounting.

Analysis by the Legislative Reference Bureau

This bill makes modifications regarding the educational requirements for taking the certified public accounting (CPA) examination or for obtaining a CPA certificate, or for practicing as a CPA based upon licensure or certification in another state.

Current law provides that a CPA certificate may be granted only to a person who has completed at least 150 semester hours of education in accounting and business subjects, as determined by the board, which issues CPA certificates and licenses. Current law also requires that the person have at least one year of public accounting experience or its equivalent. Current law also provides that a person is not eligible to take the CPA examination unless the person has completed at least

BILL**SECTION 1**

120 semester hours of education in accounting and business subjects, as determined by the board.

The bill replaces the 150 hours requirement and one year of public accounting experience with specific educational pathways and experience requirements for obtaining a CPA certificate. The methods differ depending on the degree received by the applicant. The bill also allows a person to take the CPA examination after receipt of a bachelor's degree or after completing 120 hours of education. The bill further details the work experience requirement, including how the board is to evaluate work experience. The bill also makes changes to the board's rules, including changes to account for the statutory changes in the bill, repealing the requirement to complete semester hours in accounting information systems, and changing the continuing education requirements for a renewal five years or more after the renewal date. Finally, the bill changes the exemption under which a person who has a CPA license or certificate from another state may practice in this state without a license, requiring that the person have met requirements similar to those in this state, instead of requiring third-party verification of qualifications.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 **SECTION 1.** 442.025 (4) (a) 2. of the statutes is amended to read:

2 442.025 (4) (a) 2. The person holds a valid certified public accountant
3 certificate or license from another state ~~that the National Association of State~~
4 ~~Boards of Accountancy National Qualification Appraisal Service has verified to be~~
5 ~~in substantial equivalence with the certified public accountant licensure~~
6 ~~requirements of the American Institute of Certified Public Accountants/ National~~
7 ~~Association of State Boards of Accountancy Uniform Accountancy Act, or the person~~
8 ~~obtains verification from the National Association of State Boards of Accountancy~~
9 ~~National Qualification Appraisal Service that his or her individual qualifications~~
10 ~~are substantially equivalent to the certified public accountant licensure~~
11 ~~requirements of the American Institute of Certified Public Accountants/ National~~
12 ~~Association of State Boards of Accountancy Uniform Accountancy Act and has met~~
13 requirements similar to those under s. 442.04 (5) (b). A person whose principal

BILL**SECTION 1**

1 place of business or residence is not in this state and who holds a valid certified
2 public accountant certificate or license from another state, as of the day before the
3 effective date of this subdivision [LRB inserts date], and as of that date, had
4 practice privileges in this state under s. 442.025 (4), 2023 stats., shall continue to
5 have all the privileges of licensees in this state without the need to obtain a license.

6 **SECTION 2.** 442.03 of the statutes is amended to read:

7 **442.03 Licenses required.** No person may lawfully practice in this state as
8 a certified public accountant either in the person's own name, or under an assumed
9 name, or as a member of a firm, unless the person has been granted by the
10 examining board a certificate as a certified public accountant, and unless the
11 person ~~and~~ or firm ~~have~~ has complied with all of the provisions of this chapter,
12 including licensure.

13 **SECTION 3.** 442.04 (5) (a) of the statutes is renumbered 442.001 (4m) and
14 amended to read:

15 442.001 (4m) ~~In this subsection, "institution"~~ "Institution" means an
16 institution of higher education accredited by an accrediting agency that is
17 recognized by the secretary of the federal department of education.

18 **SECTION 4.** 442.04 (5) (b) 3. of the statutes is repealed and recreated to read:

19 442.04 (5) (b) 3. The person has, except as provided in sub. (6), satisfied one of
20 the following:

21 a. Received a master's degree from an institution, for which the person
22 completed course work in accounting and business subjects, as determined by the
23 examining board, and completed not less than one year of work experience or its
24 equivalent that satisfies sub. (5m).

BILL**SECTION 4**

1 b. Received a bachelor's degree from an institution, completed at least 150
2 semester hours of education that included course work in accounting and business
3 subjects, as determined by the examining board, and completed not less than one
4 year of work experience or its equivalent that satisfies sub. (5m).

5 c. Received a bachelor's degree from an institution, for which the person
6 completed course work in accounting and business subjects, as determined by the
7 examining board, and completed not less than 2 years of work experience or its
8 equivalent that satisfies sub. (5m).

9 **SECTION 5.** 442.04 (5) (b) 4. of the statutes is amended to read:

10 442.04 (5) (b) 4. Except as provided in s. 442.05, the person has successfully
11 passed an examination in such subjects affecting accountancy and business as the
12 examining board considers necessary. A person is not eligible to take the
13 examination under this subdivision unless the person has completed at least 120
14 semester hours of education ~~at~~ or received a bachelor's degree from an institution
15 ~~that include. In either case, the person must also have completed~~ course work in
16 accounting and business subjects, as determined by the examining board.

17 **SECTION 6.** 442.04 (5) (b) 5. of the statutes is repealed.

18 **SECTION 7.** 442.04 (5m) of the statutes is created to read:

19 442.04 (5m) (a) The work experience or equivalent of that experience that is
20 required under sub. (5) (b) 3. a., b., or c. must include providing one or more types of
21 service or advice representing the skills needed at the time of initial licensure to
22 serve the public and must involve the use of accounting, attest, compilation,
23 management advisory, financial advisory, tax or consulting skills, all of which must

BILL**SECTION 7**

1 be verified. The work experience described in this paragraph may be obtained
2 through employment in government, industry, academia, or public practice.

3 (b) The examining board shall judge the sufficiency of the work experience
4 required under sub. (5) (b) 3. a., b., or c.

5 **SECTION 8.** 442.04 (6) (b) of the statutes is amended to read:

6 442.04 (6) (b) Apply training and service described in par. (a) to satisfy a
7 portion of the ~~150 semester~~ education hours required under sub. (5) (b) 3. b.

8 **SECTION 9.** Accy 2.002 (2) of the administrative code is amended to read:

9 Accy 2.002 (2) "Bachelor's degree" means a baccalaureate degree ~~normally~~
10 conferred by ~~universities and colleges at the completion of at least a 4 year, full-~~
11 ~~time, academic year program of study~~ a university or college.

12 **SECTION 10.** Accy 2.101 (3) of the administrative code is amended to read:

13 Accy 2.101 (3) Evidence of ~~at least one year of public accounting~~ meeting the
14 work experience ~~as required by~~ requirement under s. Accy 2.403 and s. 442.04 (5)
15 (b) ~~5. 3. a., b., or c., Stats.,~~ whichever is applicable with respect to the candidate.

16 **SECTION 11.** Accy 2.202 (intro.) of the administrative code is amended to read:

17 Accy 2.202 (intro.) A candidate applying for a certificate to practice as a
18 certified public accountant must have earned a bachelor's or higher degree from an
19 accredited educational institution and have satisfied one of the following for
20 purposes of meeting the ~~150-hour~~ coursework requirement under s. 442.04 (5) (b) 3.,
21 Stats.:

22 **SECTION 12.** Accy 2.202 (2) (e) of the administrative code is repealed.

23 **SECTION 13.** Accy 2.202 (3) (a) 5. of the administrative code is repealed.

24 **SECTION 14.** Accy 2.202 (3) (b) 5. of the administrative code is repealed.

BILL**SECTION 15**

SECTION 15. Accy 2.303 (intro.) of the administrative code is amended to read:

Accy 2.303 (intro.) **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.:

SECTION 16. Accy 2.304 (3) of the administrative code is amended to read:

Accy 2.304 (3) A candidate must pass all sections of the uniform certified public accountant examination within a rolling 30-month period that begins on the date ~~of notification~~ the candidate is notified that the first section is passed.

SECTION 17. Accy 2.401 (1) of the administrative code is amended to read:

Accy 2.401 (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~~ the requisite work experience or its equivalent under s. Accy 2.403, 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.

SECTION 18. Accy 2.402 (1) and (2) (a) to (c) of the administrative code are amended to read:

Accy 2.402 (1) The board shall evaluate ~~public accounting~~ work experience

BILL**SECTION 18**

1 and equivalent experience at each regularly scheduled board meeting, in accordance
2 with s. 442.04 (5m), Stats. Evaluations may be made at special meetings, but
3 normally will not be scheduled at such meetings.

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

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

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

14 **SECTION 19.** Accy 2.403 of the administrative code is renumbered Accy 2.402
15 (3) and amended to read:

16 Accy 2.402 (3) ~~An individual~~ A candidate must have ~~at least one year of public~~
17 ~~accounting~~ the minimum work experience or its equivalent, as required under s.
18 442.04 (5) (b) 3. a., b., or c., Stats., whichever is applicable with respect to the
19 individual, as determined by the board.

20 (4) Experience shall be acquired after the applicant has satisfied one of the
21 requirements under s. Accy 2.303. This experience must have been acquired within
22 5 years prior to applying for the certification as a certified public accountant.

23 **SECTION 20.** Accy 2.501 (2) (a) of the administrative code is amended to read:

24 Accy 2.501 (2) (a) An application for renewal on a form prescribed by the

BILL**SECTION 20**

1 department that includes the applicant's representation under penalties of perjury
2 that, during the ~~one-year~~ 3-year period immediately preceding the date of
3 application, the applicant has completed at least 120 continuing professional
4 development credits meeting the requirements under s. Accy 2.602.

SECTION 21. Effective date.

6 (1) Notwithstanding s. 227.265, this act takes effect on the day after
7 publication.

8 (END)

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

AGENDA REQUEST FORM

1) Name and Title of Person Submitting the Request: Will Johnson, Executive Director		2) Date When Request Submitted: 11/11/2025 Items will be considered late if submitted after 4:30 p.m. and less than: ▪ 10 work days before the meeting for Medical Board ▪ 14 work days before the meeting for all others													
3) Name of Board, Committee, Council, Sections: Accounting Examining Board															
4) Meeting Date: 11/19/2025	5) Attachments: ☐ Yes ☒ No	6) How should the item be titled on the agenda page? Under NASBA Matters – Discussion and Consideration (Keep as standing agenda items) 1) Inclusion Committee Update – Thuy Barron 2) Communications Committee Update – Susan Strautmann 3) Great Lakes Region Call Update – Thuy Barron 4) Ninth Edition of Uniform Accountancy Act 5) Alternative Practice Structures & Private Equity White Paper													
7) Place Item in: ☒ Open Session ☐ Closed Session ☐ Both		8) Is an appearance before the Board being scheduled? ☐ Yes (Fill out Board Appearance Request) ☒ No	9) Name of Case Advisor(s), if required:												
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State of Wisconsin
Department of Safety & Professional Services

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White Paper

**National Association of State Boards of Accountancy
Private Equity Task Force**

**Alternative Practice Structures & Private Equity:
Considerations and Questions for Boards of Accountancy**

October 24, 2025

**Comments are requested by January 31, 2026
Submit all comments to petaskforce@nasba.org**

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National Association of State Boards of Accountancy Private Equity Task Force

Alternative Practice Structures & Private Equity: Considerations and Questions for Boards of Accountancy

Executive Summary

Private equity (PE) investment in the accounting profession is an emerging trend that offers opportunities for growth, modernization, and succession. Yet it also raises questions related to how Boards of Accountancy regulate this issue to ensure public protection.

In response to these questions, National Association of State Boards of Accountancy (NASBA) Chair Maria Caldwell appointed the NASBA Private Equity Task Force (PE Task Force) to evaluate the implications of PE investment in the accounting profession and identify ways to support state boards in their oversight responsibilities. The PE Task Force is also charged with exploring how PE ownership may impact the public interest, firm independence, governance structures, and audit quality.

The members of the Private Equity Task Force are:

- Dan Vuckovich, CPA, Chair—NASBA Board of Directors' Member; NASBA Mountain Regional Director; Member, Montana Board of Public Accountants
- Barry Berkowitz, CPA—NASBA Board of Directors' Directors-at-Large Member
- Boyd Busby, CPA—Executive Director, Alabama State Board of Public Accountancy
- Dominic Franzella—Executive Officer, California Board of Accountancy
- Dale Mullen, Esq.—Member, Virginia Board of Accountancy
- David Nance, CPA—Executive Director, North Carolina Board of CPA Examiners
- Steve Platau, CPA—Member, Florida Board of Accountancy
- Melissa Ruff, CPA—NASBA Board of Directors' Member; NASBA Central Regional Director; Chair, Nebraska Board of Public Accountancy

The purpose of this paper is for the PE Task Force to educate Boards of Accountancy and policymakers about both the benefits and challenges of PE investment and raise questions

about how best to protect investors and the public interest. While identifying key questions, this paper is not intended to provide guidance on how Boards of Accountancy should modify their oversight practices or statutory frameworks.

The paper includes:

- Background on Board of Accountancy regulation of certified public accountants (CPAs) and CPA firms
- An introduction to CPA firms operating in Alternative Practice Structure (APS) models that have PE investment
- Three key topics and questions for Boards of Accountancy on regulating PE investment in CPA firms

NASBA's Private Equity Task Force seeks feedback from Boards of Accountancy and other key stakeholders regarding the content of this white paper, and in particular regarding the key topics and questions. Please submit any comments and questions to petaskforce@nasba.org by January 31, 2026.

Background on Board of Accountancy Regulation of CPAs and CPA Firms

State legislatures charge Boards of Accountancy with regulating CPAs and CPA firms¹ to protect the public interest. Boards of Accountancy accomplish this by enforcing standards of competence, ethical conduct, and independence in the performance of public accounting services.

Generally, CPAs and CPA firms must be licensed to perform attest engagements. These engagements produce an examination, opinion, agreed-upon procedures report, or assurance regarding information provided by a third party. Financial statement users (including investors and banks) rely on attest work to make key investment decisions. Therefore, Board of Accountancy regulation of attest work is critical to the functioning of the U.S. economy.

Additionally, Boards of Accountancy require CPAs and CPA firms to comply with various professional standards, such as generally accepted auditing standards and the American

¹ The Uniform Accountancy Act defines "CPA Firm" in §3 of the Ninth Edition (2025):

"Firm" means a sole proprietorship, a corporation, a partnership or any other entity that is practicing public accountancy as defined by the Act and has been duly registered with the appropriate State Board of Accountancy." Uniform Accountancy Act, §3(f), 2025. For purposes of this paper, we distinguish between firms registered and licensed to practice public accountancy ("CPA firms") and all other entities, which are regarded as "non-CPA firms" under the regulatory framework. See *also* Fn. 5.

Institute of CPAs (AICPA) Code of Professional Conduct.² Due to the evolving nature of the accounting profession, Boards of Accountancy also require CPAs to complete continuing professional education to maintain or enhance their knowledge.

Boards of Accountancy require CPA firms that provide attest services to participate in an approved peer review program. The primary objective of peer review is to monitor and enhance the quality of accounting, auditing, and attestation services provided by CPA firms. Peer review evaluates a firm's system of quality control/management as it relates to its accounting and auditing practice for non-issuer (privately held) clients (when a system review is required or elected) or through an evaluation of select engagements (when eligible for an engagement review). In contrast, audits of issuers (public companies) fall under the oversight of the Public Company Accounting Oversight Board. Peer review gives the public, regulators, and other financial statement users greater confidence in the reliability of the information they receive.

An Introduction to CPA firms operating in APS models that have PE investment

Non-CPA minority ownership has long been permitted within CPA firm structures. However, regulatory requirements governing firm ownership impose important limitations. Most states' laws mandate that a majority of a CPA firm's ownership—both in terms of equity and voting rights—be held by licensed CPAs.³ In addition, at least 44 jurisdictions require that non-CPA firm owners be individual persons who are actively engaged in the firm's business.⁴ These legal provisions restrict the extent to which non-licensees and passive investors can hold an ownership interest in a CPA firm. As a result, PE investors often structure their involvement in CPA firms through APSs which allow for investment in the non-attest side of the firm's business while ensuring that attest services remain under the control and oversight of licensed CPAs, in compliance with professional and regulatory requirements.

The AICPA Code of Professional Conduct defines an APS as “a form of organization in which a CPA firm that provides attest services is closely aligned with another public or

² The American Institute of CPAs (AICPA) Code of Professional Conduct is widely adopted throughout the U.S. At least 37 Boards of Accountancy have adopted the AICPA Code of Professional Conduct by reference in whole or in part. A further 8 Boards of Accountancy have their own state code of professional conduct, containing references to, or largely based on, the AICPA Code of Professional Conduct. Thus, any existing or new AICPA Code of Professional Conduct requirements will flow down to most states' laws and rules.

³ Two jurisdictions (Hawaii and the Commonwealth of the Northern Mariana Islands) require 100% CPA ownership of firms. All other jurisdictions require majority licensee ownership.

⁴ The Ninth Edition of the Uniform Accountancy Act (2025) at §7(c)(2) also includes this requirement: “Any CPA or PA firm as defined in this Act may include non-licensee owners provided that ... [a]ll non-licensee owners are of good moral character and active individual participants in the CPA or PA firm or affiliated entities.” The terms “active individual participant” and “affiliated entities” are not defined in the Uniform Accountancy Act or Model Rules.

private organization [non-attest entity]⁵ that performs other professional services.”⁶ This non-attest entity may receive PE investment, provide non-attest services, and perform key administrative functions for both entities. See Appendix 2, Table 1 for a diagram of a simplified ownership structure of an APS structured CPA firm.

Generally, APS, as it pertains to PE in CPA firms, operates in a business structure whereby the CPA firm providing attest/assurance services (often referred to as the “attest firm”) is closely aligned with the non-attest entity. See Appendix 2, Table 2 for a diagram of a simplified ownership structure of a CPA firm operating in an APS model that has PE investment.

During the 1990s, many CPA firms sought to expand beyond traditional audit and tax services into consulting, technology, and financial advisory work. However, as mentioned previously, state laws and professional regulations limit non-CPA ownership and investment in CPA firms. These restrictions made it difficult for firms to access external capital or form partnerships with non-CPA professionals, such as management consultants and IT specialists. To overcome these barriers, firms began developing APSs which allowed investors and non-CPAs to participate financially in the broader business while keeping the attest function under the control of licensed CPAs, as required by law.

Following the proliferation of this new investment model, the AICPA and Boards of Accountancy clarified rules and standards on ownership and independence, reinforcing that only CPA-owned entities could issue attest reports. APSs provided a way to separate the attest entity (CPA-owned) from the non-attest entity (which could be owned and/or funded by non-CPAs). This model preserved compliance with state accountancy laws while enabling firms to remain competitive and attract non-CPA expertise and investment.

The APS framework remains relevant today, as PE investment in APS firm structures has recently increased significantly. The APS model allows firms to balance the profession’s regulatory requirements with market flexibility and growth opportunities. This increased PE investment has occurred across the country in larger and smaller markets, and has impacted small, medium, and large firms.⁷ PE investment in CPA firms follows several

⁵ The Ninth Edition of the Uniform Accountancy Act (2025) does not include a definition for “non-CPA firm” or “non-attest entity.” Rather, a non-CPA firm or non-attest entity is understood contextually as any entity providing accounting-related services that is not licensed by its Board of Accountancy. That is, a firm which does not hold a permit to practice public accountancy. Uniform Accountancy Act, §3(f).

⁶ Alternative Practice Structures interpretation (*ET* sec. 1.220.020) of the Independence Rule.

⁷ Press accounts from 2023 and 2024 cite examples of small, medium, and large sized attest firms being approached by PE investors. See, e.g., *Journal of Accounting*, *Private Equity Eyes CPA firms Large and Small*, Feb. 1, 2023 (noting that more than half of the largest attest firms are involved in, or contemplating, PE-backed APS structures); see also CFO Brew, *Private Equity is Reshaping the Accounting Profession*, Sept. 17, 2024 (Reportedly, “you have midsized PE firms partnering with midsized accounting firms, and now you even

other recent trends, including PE investment in other licensed professions, such as medical and engineering professions.⁸ This trend has also coincided with the increased adoption of artificial intelligence within the CPA profession; the need for access to increased capital to supply attest firms with improved information technology resources; and recent waves of firm consolidation and restructuring associated with retirements at small firms.⁹

Reportedly, PE investors find CPA firms to be an attractive investment vehicle for several reasons, including the fact that they “often have stable, recurring revenue streams,” and given that “the fragmented nature of the accounting industry presents opportunities for consolidation and economies of scale.”¹⁰

Under the APS model, attest firms provide audit and assurance services, as required by law. The attest firm’s ownership structure must continue to adhere to requirements that maintain CPA ownership and control of the attest firm. The non-attest entity provides non-attest services including tax, consulting, management, and advisory services. The ownership structure for the non-attest firm varies, and may include a combination of CPAs, CPA partners in the attest firm, PE investors, and potentially other individuals and/or entity owners.

The attest firm and non-attest entity operate under a wide-ranging administrative services agreement. The non-attest entity provides centralized administrative functions to the attest firm including human resources, staffing, information technology, marketing, and general office administration. The attest firm and non-attest entity generally share branding, websites, and some operational leadership.

have small PE firms partnering with small CPA firms”); see also CFO Brew, *Private Equity Now Has a Stake in 20 of the Top 30 CPA Firms*, Nov. 20, 2024.

⁸ Some CPAs have asked questions about news and periodical coverage critical of private equity investment in medical professions. See, e.g., Bloomberg Tax, *Private Equity-Fueled Shakeup Coming for Accounting Industry*, April 30, 2025 (“Some studies have shown a deterioration in patient care after private equity targeted the health care industry, for instance, while others reported slightly improved care”); see also Wall Street Journal, *Doctors Warn Accountants of Private-Equity Drain on Quality: You Could be Next*, May 7, 2025 (“many doctors have decried private-equity firms’ push into healthcare, saying patient care has eroded under their ownership”).

⁹ See Thomson Reuters, *Some Tax, Audit & CPA firms are Rejecting Private Equity in Favor of Independence*, May 30, 2025 (“Private equity has flooded the profession with capital for firms to pay retiring partners, acquire smaller firms, improve technology, and expand client services.”)

¹⁰ See Thomson Reuters, *The Rise of Private Equity in Accounting: Not Just for Large Firms Anymore*, Aug. 20, 2024.

Three Key Topics and Questions for Boards of Accountancy on Regulating PE Investment in CPA Firms

The PE Task Force has identified three key topics for consideration by Boards of Accountancy: independence and professional standards; disclosure and public understanding; and regulatory oversight and enforcement. Under each of these three categories below, this white paper poses questions for Boards of Accountancy regarding responsible regulation of the accounting profession and protection of the public interest.

1. Independence and Professional Standards

Summary:

Independence remains the cornerstone of public trust in the accounting profession. When PE investors become closely aligned with CPA firms through APSs, complex relationships emerge that can threaten both actual and perceived independence.¹¹ The fundamental challenge lies in ensuring that attest firms maintain the requisite professional judgment, technical competence, and ethical standards while operating within increasingly sophisticated ownership and management structures.¹² Boards of Accountancy should evaluate whether existing independence frameworks adequately address the unique risks posed by PE involvement, including potential conflicts arising from shared management, compensation structures, and client relationships across attest firms and non-attest entities.

To ensure compliance with professional standards, non-attest entities' involvement in management, compensation, and performance evaluation decisions regarding CPAs at attest firms must not affect audit quality and auditor independence. The current version of the AICPA Code of Professional Conduct (AICPA Code) includes independence rules;¹³ requirements for organizational structures and names;¹⁴ guidance regarding organizational structures and names,¹⁵ including defining whether a firm is part of a "network" and determining what name requirements would apply to connected and related attest firms and related non-attest organizations.¹⁶

¹¹ Wall Street Journal, *Private Equity Has Closer Ties to Companies' Auditors Than Ever Before*, Oct. 30, 2024.

¹² Accounting Today, *Capital vs. Control: PE's Impact on CPA Firms*, Dec. 5, 2024.

¹³ AICPA Code of Professional Conduct, last updated March 1, 2025, at Secs. 1.200.001; 1.220.020; and Sec. 1.800.001.

¹⁴ *Id.* at Sec. 1.800.001.

¹⁵ *Id.* at Sec. 1.810.050.

¹⁶ *Id.* at Sec. .400.35.

In response to the proliferation of PE investment in attest firms, AICPA's Professional Ethics Executive Committee (PEEC) recently issued a memorandum flagging potential gaps in this guidance as it pertains to attest firms operating in an APS model with PE investment.¹⁷ PEEC's review and revision process should result in an exposure draft of the standard changes later in 2025, followed by the roll-out of new AICPA Code language aimed specifically at PE investment practices.¹⁸

Core Questions:

- How should attest firms operating in an APS model with PE investment maintain audit quality and avoid undue influence and pressure to perform, if non-attest entities influence the attest firm's management, compensation, and performance evaluations?
- What restrictions should apply to PE investors and their portfolio companies becoming attest clients of an attest firm within their same shared APS structure?
- How should peer review processes address the complexity of independence considerations introduced by APS structures with PE investment?
- Are there adequate safeguards to ensure that attest firms maintain the necessary internal knowledge and frameworks for compliance with the AICPA Code, and federal/state laws and rules, specifically around the protection of confidential client information?
- How can Boards of Accountancy and other standard setting bodies address independence concerns based on the size and scale of attest firms' relationships?
- Are there positions taken within PEEC's memorandum *Potential revisions to the AICPA Code of Professional Conduct and guidance related to independence in alternative practice structures* that you believe should impose more restrictive requirements regarding attest firm independence? If so, which provisions, how would you modify them, and why?
- Would your Board of Accountancy consider adopting stricter laws or rules associated with independence than those in the AICPA Code, to enhance public protection?

¹⁷ See AICPA Professional Ethics Division, *Potential revisions to the AICPA Code of Professional Conduct and guidance related to independence in alternative practice structures*, March 10, 2025.

¹⁸ See *id.* NASBA has responded to the PEEC request for comments with a June 13, 2025 response letter, available on NASBA's website: <https://nasba.org/wp-content/uploads/2025/06/June-13-2025-NASBA-Response-Letter-PEEC-APS-DM-FINAL.pdf>.

2. Disclosure and Public Understanding

Summary:

Commentators have noted that "an auditor's objectivity, both real and perceived, is critical to the business of [CPA] firms, which typically also have consulting and tax operations."¹⁹ Thus, "experts stress the importance of a clear distinction between which parts of a firm are owned by CPAs and which are not, both from a legal standpoint and a client relationship perspective."²⁰

The public's ability to make informed decisions about professional services depends on clear, accessible information about firm ownership, service boundaries, and regulatory oversight. When APS structures with PE investment blur traditional firm boundaries, enhanced disclosure requirements become essential to maintain transparency and consumer protection.

Core Questions:

- Should Boards of Accountancy require more prominent and standardized disclosures on websites and marketing materials, distinguishing attest and non-attest entities under common control?
- How can Boards of Accountancy better educate consumers about the distinction between attest and non-attest services in APS structures?
- What clarity is needed regarding Uniform Accountancy Act and Model Rules' wording on the use of the CPA title²¹ by individuals not associated with attest firms?
- How should advertising practices be regulated to provide transparency regarding the relationship between attest firms and non-attest entities?

¹⁹ Wall Street Journal, *Private Equity Has Closer Ties to Companies' Auditors Than Ever Before*, Oct. 30, 2024.

²⁰ Accounting Today, *Capital vs. Control: PE's Impact on CPA Firms*, Dec. 5, 2024.

²¹ When individuals who have earned the CPA license are allowed to display the designation, consumers are afforded a greater understanding regarding these individuals' background. Consumers can review Board of Accountancy websites to understand the regulatory framework, including how individuals obtained licensure; consumers can review online licensing records, including prior enforcement information; and consumers have a place to file a complaint, should the need arise.

3. Regulatory Oversight and Enforcement

Summary:

The emergence of APS models that have PE investment creates challenges for Board of Accountancy oversight and enforcement capabilities. Traditional regulatory frameworks were designed for simpler firm structures operating within clear jurisdictional boundaries. Firms operating in an APS structure with PE investment often operate across multiple states with complex ownership structures, exposing regulatory gaps or inconsistencies between jurisdictions.

Boards of Accountancy should adapt their oversight mechanisms to ensure effective regulation of these sophisticated structures while maintaining their core mission of public protection. This includes developing new approaches to licensing, monitoring, and enforcement that account for the interstate and multi-entity nature of modern attest firms.

Core Questions:

- What are the implications of differing state definitions of “the practice of public accountancy” for attest firms operating nationally under APS models?
- Would Boards of Accountancy find it helpful for the UAA to include definitions of “active individual participant” or “affiliated entities” within its requirements for non-CPA firm owners?²²
- How should Boards of Accountancy coordinate oversight when CPA firms operating under an APS model with PE investments conduct business across multiple jurisdictions?
- Regarding CPA firm registration requirements, do Boards of Accountancy need details on an attest firm’s principal place of business and physical presence in the jurisdiction, to ensure compliance with relevant laws and rules?

Conclusion

The PE Task Force encourages responses from Boards of Accountancy and other key stakeholders regarding the questions and topics included in the white paper. Please submit any comments and questions to petaskforce@nasba.org by January 31, 2026.

Responses received will guide NASBA and the PE Task Force’s next steps on this issue, including potentially suggesting revisions to the Uniform Accountancy Act and Model Rules

²² Uniform Accountancy Act § 7(c)(2)(B): “Any CPA or PA firm as defined in this Act may include non-licensee owners provided that ... All non-licensee owners are of good moral character and active individual participants in the CPA or PA firm or affiliated entities.”

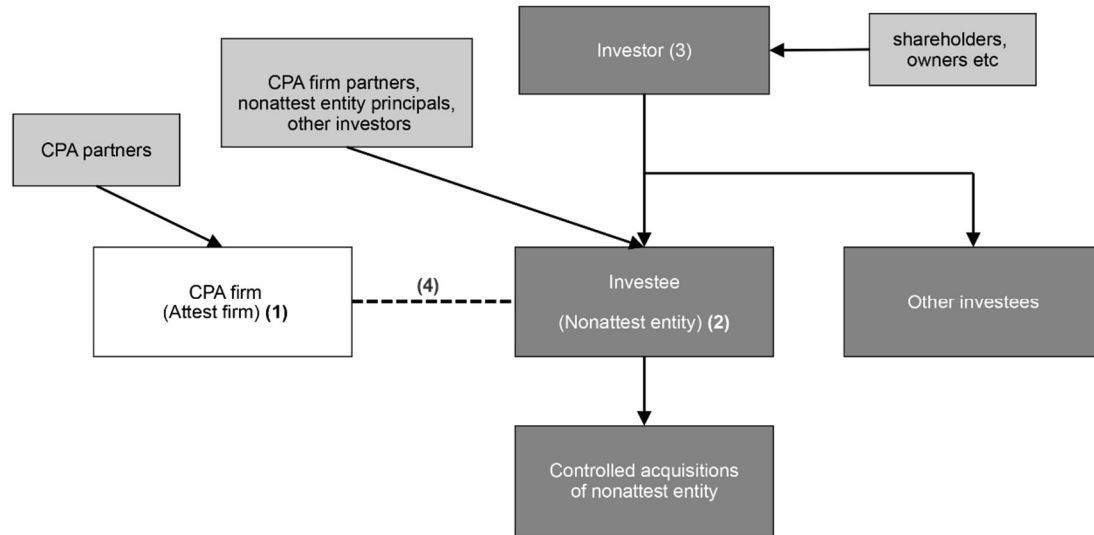
for consideration by the AICPA/NASBA Uniform Accountancy Act Committee; a PE Task Force report highlighting key questions and concerns; and future webinars and presentations educating stakeholders on this topic.

Appendix 1: Sources

- Journal of Accountancy, *Private Equity Eyes CPA firms Large and Small*, Feb. 1, 2023.
- Thomson Reuters, *The Rise of Private Equity in Accounting: Not Just for Large Firms Anymore*, Aug. 20, 2024.
- CFO Brew, *Private Equity is Reshaping the Accounting Profession*, Sept. 17, 2024.
- Wall Street Journal, *Private Equity's Ties to Companies' Auditors Have Never Been Closer. That Worries Some Regulators*, Oct. 30, 2024.
- CFO Brew, *Private Equity Now Has a Stake in 20 of the Top 30 CPA Firms*, Nov. 20, 2024.
- Accounting Today, *Capital vs. Control: PE's Impact on CPA Firms*, Dec. 5, 2024.
- Bloomberg Tax, *Private Equity-Fueled Shakeup Coming for Accounting Industry*, April 30, 2025.
- Wall Street Journal, *Doctors Warn Accountants of Private-Equity Drain on Quality: You Could be Next*, May 7, 2025.
- Thomson Reuters, *Some Tax, Audit & CPA firms are Rejecting Private Equity in Favor of Independence*, May 30, 2025.

Appendix 2: Tables

Table 1: The following is a diagram of a typical APS structure, applicable to any investor.²³



LEGEND

Administrative Services Agreement

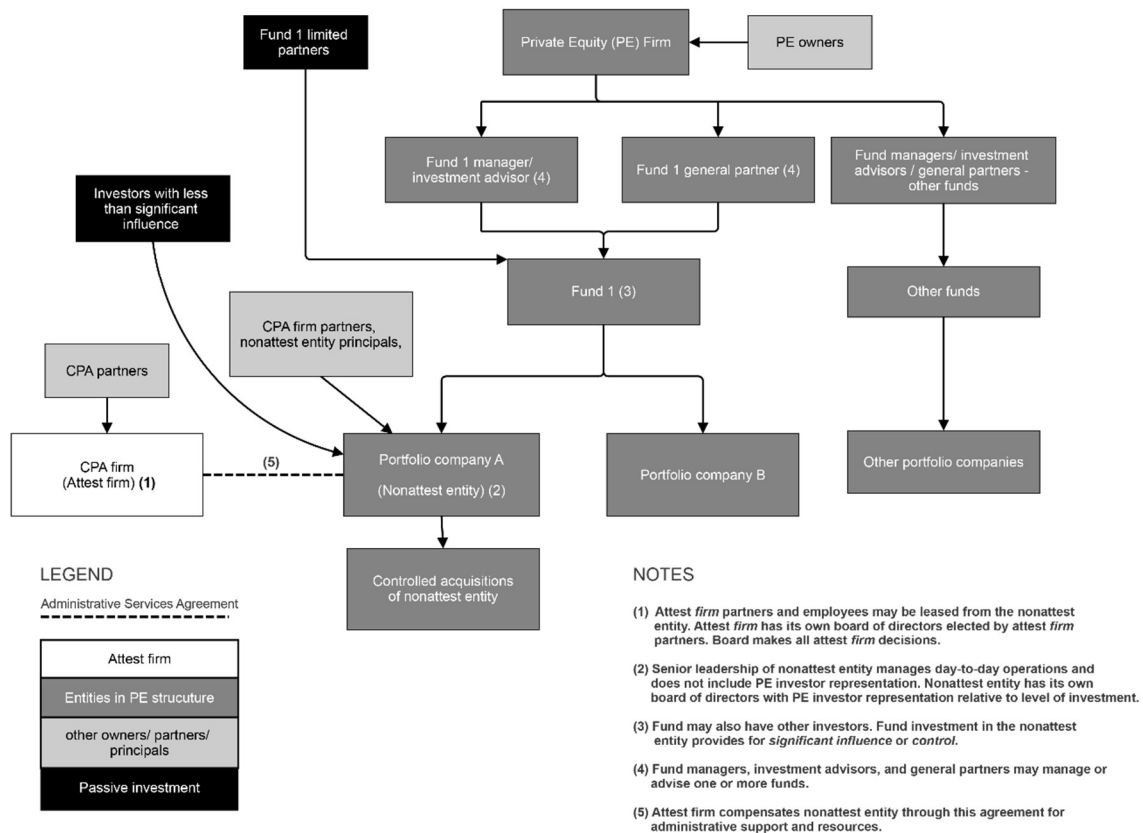
Attest firm
Entities in investor structure
other owners/ partners/ principals

NOTES

- (1) *Attest firm partners* and employees are leased from the nonattest entity. *Attest firm* has its own board of directors elected by *attest firm partners*. *Attest firm* board makes all *attest firm* decisions.
- (2) Senior leadership of nonattest entity manages day-to-day operations and does not include investor representation. Nonattest entity has its own board of directors with investor representation relative to level of investment.
- (3) Public or private investment in nonattest entity that provides for *significant influence* or *control* over the nonattest entity.
- (4) *Attest firm* compensates nonattest entity through this agreement for administrative support and resources.

²³ See AICPA Professional Ethics Division, *Potential revisions to the AICPA Code of Professional Conduct and guidance related to independence in alternative practice structures*, March 10, 2025.

Table 2: The following is a diagram of a typical ownership structure of a CPA firm operating in an APS model that has PE investment.²⁴



²⁴ See *id.*

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

AGENDA REQUEST FORM

1) Name and Title of Person Submitting the Request: Will Johnson, Executive Director		2) Date When Request Submitted: 11/11/2025 Items will be considered late if submitted after 4:30 p.m. and less than: ▪ 10 work days before the meeting for Medical Board ▪ 14 work days before the meeting for all others	
3) Name of Board, Committee, Council, Sections: Accounting Examining Board			
4) Meeting Date: 11/19/2025	5) Attachments: ☐ Yes ☒ No	6) How should the item be titled on the agenda page? Speaking Engagements, Travel, or Public Relation Requests, and Reports Travel Report: 2026 NASBA Annual Meeting (Phillips, Barron)	
7) Place Item in: ☒ Open Session ☐ Closed Session ☐ Both		8) Is an appearance before the Board being scheduled? ☐ Yes (Fill out Board Appearance Request) ☒ No	9) Name of Case Advisor(s), if required:
10) Describe the issue and action that should be addressed:			
11) Authorization			
Will Johnson		11/11/2025	
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 Board Admin Specialist prior to the start of a meeting.			