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**VIRTUAL/TELECONFERENCE  
ACCOUNTING EXAMINING BOARD  
Virtual, 4822 Madison Yards Way, Madison  
Contact: Will Johnson (608) 266-2112  
March 11, 2026**

*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 November 19, 2025 (5)**
- C. Reminders: Conflicts of Interest, Scheduling Concerns
- D. Introductions, Announcements and Recognition**
  - 1. Introduction and Welcome: DPS Secretary Hereth
- E. Administrative Matters – Discussion and Consideration (6-29)**
  - 1. Department, Staff and Board Updates
  - 2. **2026 Meeting Dates (6)**
  - 3. **Annual Policy Review (7-10)**
  - 4. **Election of Officers, Appointment of Liaisons and Alternates, Delegation of Authorities (11-29)**
  - 5. 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 (30)**
  - 1. Pending and Possible Rulemaking Projects
- G. Legislation and Policy Matters – Discussion and Consideration (31-39)**
  - 1. Assembly Bill 696, 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 (40-41)**
  - 1. Great Lakes Region Call Update – Thuy Barron
  - 2. Examination Administration Committee Update – Thuy Barron
  - 3. Legislative Support Committee Update – John Reinemann
  - 4. Awards Committee Update – Susan Strautmann
  
- I. Speaking Engagements, Travel or Public Relation Requests, and Reports (42)**
  - 1. Travel Requests:
    - a. 2026 NASBA Eastern Regional Meeting – June 9-11, 2026 – Rio Grande, PR
    - b. 2026 NASBA Western Regional Meeting – June 23-25, 2026 – Park City, UT
    - c. 2026 NASBA Annual Meeting – October 25-28, 2026 – Litchfield Park, AZ
  
- 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. Division of Legal Services and Compliance (DLSC) Matters**

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

- a. 23 ACC 020 and 25 ACC 0002 – Donna M. Mendyke and Mendyke CPA, LLC (43-49)
- b. 24 ACC 006 – Jason M. Stansell (50-55)

**N. 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

**O. Consulting with Legal Counsel**

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

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

**Q. Open Session Items Noticed Above Not Completed in the Initial Open Session**

**ADJOURNMENT**

**NEXT MEETING: JUNE 4, 2026**

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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  
NOVEMBER 19, 2025**

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

**STAFF:** Will Johnson, Executive Director; Jameson Whitney, Legal Counsel; Sofia Anderson, Administrative Rule Coordinator; Ashley Sarnosky, Board Administration Specialist; and other DSPS Staff

**CALL TO ORDER**

Joan Phillips, Chairperson, called the meeting to order at 9:01 a.m. A quorum of seven (7) members was confirmed.

**ADOPTION OF AGENDA**

**MOTION:** Thuy Barron moved, seconded by John Reinemann, to adopt the Agenda as published. Motion carried unanimously.

**APPROVAL OF MINUTES OF AUGUST 20, 2025**

**MOTION:** Michael Friedman moved, seconded by David Schlichting, to approve the Minutes of August 20, 2025, as published. Motion carried unanimously.

**ADJOURNMENT**

**MOTION:** Robert Misey moved, seconded by Thuy Barron, to adjourn the meeting. Motion carried unanimously.

The meeting adjourned at 9:52 a.m.

**ACCOUNTING EXAMINING BOARD  
2026 Meeting Dates**

<b>Meeting Date</b>	<b>Start time</b>	<b>Location</b>	<b>Agenda Item Deadline</b>
Wednesday, March 11, 2026	9:00 AM	Virtual	2/27/2026
Thursday, June 4, 2026	9:00 AM	Hybrid	5/25/2026
Wednesday, September 9, 2026	9:00 AM	Virtual	8/28/2026
Wednesday, December 16, 2026	9:00 AM	Virtual	12/4/2026

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

**AGENDA REQUEST FORM**

- 1) Name and title of person submitting the request: Audra Cohen-Plata, DPD Division Administrator
  - 2) Date When Request Submitted: 12/11/2025
  - 3) Name of Board, Committee, Council, Section: **All Boards**
  - 4) Meeting Date: **First Meeting of 2026**
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- 5) Attachments: **Yes**
  - 6) How should the item be titled on the agenda page? **Administrative Matters: Annual Policy Review**
  - 7) Place Item in: **Open Session**
  - 8) Is an appearance before the Board being scheduled? No
  - 9) Name of Case Advisor(s), if applicable: N/A
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10) Describe the issue and action that should be addressed:

**Please be advised of the following policy item attachments:**

- 1) 2026 Annual Policy Review Memo
- 2) Timeline of a Meeting
- 3) Sample Per Diem Report



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**DATE: January 1, 2026**  
**TO: DSPS Board, Council, and Committee Members**  
**FROM: Division of Policy Development**  
**SUBJECT: 2026 Administrative Policy Reminders**

**Please be advised of the following policy items:**

1. In-Person and Virtual Meetings: Depending on the frequency of scheduled meetings, discussion topics, and member availability, DSPS may host one or more in-person meetings. Virtual connection options are available for all board meetings. If you are traveling internationally, please see item 9 below.
2. Attendance/Quorum: Thank you for your service and commitment to meeting attendance. If you cannot attend a meeting or have scheduling conflicts impacting your attendance, please let us know as soon as possible. A quorum is required for Boards, Sections, and Councils to meet pursuant to Open Meetings Law. Connect to / arrive at meetings 10 minutes before posted start time to allow for audio/connection testing, and timely Call to Order and Roll Call. Virtual meetings include viewable onscreen materials and A/V (speaker/microphone/video) connections.
3. Walking Quorum: Board/Section/Council members must not collectively discuss the body's business outside a properly noticed meeting. If several members of a body do so, they could be violating the open meetings law.
4. Mandatory Training: All Board Members must complete Public Records and Ethics Training, annually. [Register to set up an account](#) in the Cornerstone LearnCenter online portal or [Log in](#) to an existing account.
5. Agenda Deadlines: Please communicate agenda topics to your Executive Director before the agenda submission deadline at 12:00 p.m., eight business days before a meeting. (Attachment: Timeline of a Meeting)
6. Travel Voucher and Per Diem Submissions: Please submit all Per Diem and Reimbursement claims to DSPS within 30 days of the close of each month in which expenses are incurred. (Attachment: Per Diem Form) Travel Vouchers are distributed on travel approval.
7. Lodging Accommodations/Hotel Cancellation Policy: Lodging accommodations are available to eligible members for in-person meetings. Standard eligibility: the member must leave home before 6:00 a.m. to attend an in-person meeting by the scheduled start time.
  - a. If a member cannot attend a meeting, they must cancel their reservation with the hotel within the applicable cancellation timeframe.
  - b. If a meeting is changed to occur remotely, is canceled, or rescheduled, DSPS staff will cancel or modify reservations as appropriate.
8. Inclement Weather Policy: In inclement weather, the DSPS may change a meeting from an in-person venue to a virtual/teleconference only.
9. International Travel: Use of State-managed IT resources and access of State data outside the United States are strictly prohibited, as they cause an unacceptable level of cybersecurity risk. This prohibition includes all State-provided or State-managed IT resources housed on personal devices. Please advise your Executive Director of any planned international travel commitments that may coincide with board meetings or other board business in advance of your departure.

# Timeline of a Meeting

## At least 2 weeks (10 business days) prior to the meeting

Submit Agenda Item suggestions to the Board's Executive Director. Include background materials. Copyright-protected materials must be accompanied by written permission from the publisher to share documents.

## 8 business days prior to the meeting

The Agenda is drafted. (All agenda materials are due to the Department by 12:00 p.m.)

## 7 business days prior to the meeting

The draft agenda is submitted to the Executive Director; the Executive Director transmits it to the Chair for review and approval.

## 5 business days prior to the meeting

The approved agenda is returned to the Board Administration Specialist (BA) for agenda packet production and compilation.

## 4 business days prior to the meeting

Agenda packets are posted on the DSPS Board SharePoint site and on the Board webpage.

### Agenda Item Examples:

- Open Session Items
  - Public Hearings and Administrative Rules Matters
  - Administrative Matters
  - Legislation and Policy Matters
  - Credentialing Matters
  - Education and Exam Issues
  - Public Agenda Requests
  - Current Issues Affecting the Profession
- Closed Session items
  - Deliberations on Proposed Disciplinary Actions
  - Monitoring Matters
  - Professional Assistance Procedure (PAP) Issues
  - Proposed Final Decisions and Orders
  - Orders Fixing Costs/Matters Relating to Costs
  - Credentialing Matters
  - Education and Exam Issues

## Thursday of the Week Prior to the Meeting

Agendas are published for public notice on the Wisconsin Public Notices and Meeting Minutes website: [publicmeetings.wi.gov](http://publicmeetings.wi.gov).

## 1 business day after the Meeting

"Action" lists are distributed to Department staff detailing board actions on closed session business.

## 5 business days after the Meeting

"To Do" lists are distributed to staff to ensure that board open session decisions are acted on and/or implemented within the appropriate divisions in the Department. Minutes approved by the board are published on the Wisconsin Public Notices and Meeting Minutes website: [publicmeetings.wi.gov](http://publicmeetings.wi.gov).



**ACCOUNTING EXAMINING BOARD  
2025 Elections and Liaisons**

**Election of Officers**

<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: 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, Thuy Barron <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>	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

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

**AGENDA REQUEST FORM**

1) Name and title of person submitting the request: Paralegal Richanda Turner, on behalf of Attorney Jameson Whitney		2) Date when request submitted: 02/25/26 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: 03/11/2026	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? Reaffirming 2025 delegations and new 2026 delegations	
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 <input checked="" type="checkbox"/> No	9) Name of Case Advisor(s), if applicable: N/A	
10) Describe the issue and action that should be addressed: The Board members need to review and consider reaffirming 2025 delegations and new delegations for 2026.			
11) Authorization			
<i>Richanda Turner</i>		02/25/26	
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	
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 AND PROFESSIONAL SERVICES**  
**CORRESPONDENCE / MEMORANDUM**

**DATE: January 1, 2026**

**TO: Board, Council, and Committee Members**

**FROM: Legal Counsel**

**SUBJECT: Liaison Definitions and Delegations Explanations**

### **Executive Summary**

This memorandum provides an overview of the liaison roles and common delegation authorities that enable DSPS Boards, Sections, and Committees to efficiently fulfill their statutory responsibilities. It explains the function of each liaison position, such as, Credentialing, Monitoring, PAP, Education and Examination, Legislative, Travel Authorization, and Communication Liaisons, as well as Screening Panel Members, and outlines how these roles support Board operations between meetings. This memorandum also includes model motions for liaisons, Department staff, and Department attorneys to ensure timely processing of credential applications, monitoring requests, disciplinary matters, and administrative tasks. The delegations promote consistency, reduce delays, and allow the Department and Boards to respond promptly to legal and operational needs while maintaining their responsibility to protect public health, safety, and welfare.

### **Overall Purpose of Liaison Appointments**

Each Board/Section (Board) has inherent authority that is established in our Wisconsin Statutes. This authority may change from Board to Board. Further information on your Board's authority can be found in Wis. Stat. ch. 15. Generally, each Board has authority to grant credentials, discipline credential holders, and set standards for education and examinations and unprofessional conduct. In order to efficiently accomplish these tasks, Boards may appoint Liaisons. Liaisons assist with the operations of the Boards' purpose by weighing in on legislative matters, traveling to national conferences, or communicating with stakeholders.

At the first Board meeting of each year, the Department asks the Boards to make Liaison appointments. Your practical knowledge and experience as an appointed member of a professional board are essential in making determinations regularly. The Liaison positions listed below assist

the Department to complete operations between Board meetings. In most cases, Liaisons can make decisions for the full Board in their designated area. However, these areas are determined through the delegation process. Please note a Liaison may also decide to send the delegated matter to the full Board for consideration as appropriate. Delegations assist the Board in defining the roles and authorities of each Liaison and other Board functions.

## **Liaison Definitions**

**Credentialing Liaison:** The Credentialing Liaison is empowered by the Board to review and make determinations regarding certain credential applications. The Credentialing Liaison may be called on by Department staff to answer questions that pertain to qualifications for licensure, which may include whether a particular degree is suitable for the application requirements, whether an applicant's specific work experience satisfies the requirements in statute or rule for licensure, or whether an applicant's criminal or disciplinary history is substantially related to the practice of the profession in such a way that granting the applicant a credential would create a risk of harm to the public. The Credentialing Liaison serves a very important role in the credentialing process. If the Credentialing Liaison has a question on a request, it is advisable for the Liaison to consult further with Department staff or bring the matter to the full Board for consideration.

**Monitoring Liaison:** The Monitoring Liaison is empowered by the Board to make decisions on any credential that is subject to Monitoring either through a disciplinary order or initial licensure. The Department Monitors will send requests from credential holders to the Monitoring Liaison. A common request could be to remove a limitation that has been placed on a credential or to petition for full licensure. The Monitoring Liaison can review these requests and make decisions on behalf of the Board. If the Monitoring Liaison has a question on a request, it is advisable for the Liaison to consult further with Department staff or bring the matter to the full Board for consideration.

**Professional Assistance Procedure (PAP) Liaison:** PAP is a voluntary program open to credential holders with substance abuse issues who wish to seek help by being held accountable through treatment and monitoring by the Department and Board. As part of PAP, the credential holder enters into an agreement with the Department to undergo testing, counseling, or other rehabilitation. The PAP Liaison's role includes responding to credential holders' requests for modifications and terminations of provisions of the agreement. Similar to the Monitoring Liaison, the Department Monitors will send requests from credential holders to the PAP Liaison for further review.

**Education and Examination Liaison:** Some Boards are required by statute or rule to approve qualifying education and examinations. The Education and Examination Liaison provides guidance to Department staff to exercise authority of the Board to approve or decline examinations and educational programs and related requests. This determination requires a level of professional expertise and should be performed by a professional member of the Board. For some Boards, the Education and Examination Liaison will also be tasked with approving continuing education programs and courses.

**Legislative Liaison:** The Legislative Liaison is not the Board's designated lobbyist and should exercise their delegated authority carefully. The Legislative Liaison is permitted to act and speak

on the Board's behalf regarding pending and enacted legislation or actions being considered by the legislature outside of Board meetings. Please review Wis. Stat. ch. 13 for important reminders on lobbying.

**Travel Authorization Liaison:** The Travel Authorization Liaison is authorized to approve a Board member to travel to events and speak or act on the Board's behalf between Board meetings. The Travel Authorization Liaison is called upon to make decisions when sufficient notice was not received, and the full Board could not determine a representative to travel. The Travel Authorization Liaison is tasked with making determinations if the Board appointed representative is not able to attend or if the Board becomes authorized to send additional members as scholarship and funding streams can be unpredictable.

**Communication Liaison:** The Communication Liaison responds to questions that arise on behalf of the Board. The Communication Liaison works with the Department to cultivate an appropriate response which will be sent by the Executive Director or Board Counsel. The Communication Liaison **can** be responsible for all types of communication on behalf of the Board. However, the Board can appoint a separate **Website Liaison** to work with DSPP staff to make changes and ensure the Board webpage contains updated and accurate information. Additionally, for the Boards that are required by statute to produce a newsletter or digest, the Board can appoint a separate **Newsletter/Digest Liaison** to assemble and approve content for those communications.

**Screening Panel Members:** Screening Panel Members review incoming complaints against credential holders and determine which complaints should be opened for investigation and which complaints should be closed without further action. The complexity and amount of work in this role depends substantially on your Board. As a member of the Screening Panel, you are asked to apply your professional expertise to determine if a complaint alleges unprofessional conduct.

## **Delegations Explanations**

### **CREDENTIALING DELEGATIONS**

*The overall purpose of credentialing delegations is to allow the credentialing process to proceed as efficiently and effectively as possible.*

#### **Delegation of Authority to Credentialing Liaison (Generic)**

MOTION EXAMPLE: to delegate authority to the Credentialing Liaison(s) to serve as a liaison between the Department and the Board and to act on behalf of the Board in regard to credentialing applications or questions presented to them, including the signing of documents related to applications.

PURPOSE: To allow a representative of the Board to assist Department staff with credentialing applications and eliminate the need for the entire Board to convene to consider credential application content or questions. Additionally, it is most efficient to have the designated liaison

who has assisted with the credentialing process be able to effectuate decisions which require a signature.

### **Delegation of Authority to DSPS When Credentialing Criteria is Met**

MOTION EXAMPLE: to delegate credentialing authority to the Department to act upon applications that meet all credentialing statutory and regulatory requirements without Board or Board liaison review.

PURPOSE: To permit Department staff to efficiently issue credentials and eliminate the need for Board/Section/Liaison review when all credentialing legal requirements are met in an application. This delegation greatly decreases the workload of Board members and cuts down processing time on applications.

### **Delegation of Authority for Predetermination Reviews**

MOTION EXAMPLE: to delegate authority to the Department attorneys to make decisions regarding predetermination applications pursuant to Wis. Stat. § 111.335(4)(f).

PURPOSE: In general, the Wisconsin Fair Employment Act (codified in Wis. Stat. Ch. 111) prohibits licensing agencies from discriminating against applicants because of their arrest and/or conviction record. However, there are exceptions which permit denial of a license in certain circumstances. Individuals who do not possess a license have a legal right to apply for a determination of whether they are disqualified from obtaining a license due to their conviction record. This process is called “Predetermination.” Predetermination reviews must be completed within 30 days. This delegation allows Department attorneys to conduct predetermination reviews and efficiently make these legal determinations without need for Board/Section/Liaison review.

### **Delegation of Authority for Conviction Reviews**

MOTION EXAMPLE: to delegate authority to the Department attorneys to review and approve applications with convictions which are not substantially related to the relevant professional practice.

PURPOSE: As used here, “substantially related” is a legal standard that is used in the Wisconsin Fair Employment Act. The concept of what is “substantially related” is informed by case law. This delegation permits Department attorneys to independently conduct conviction reviews and efficiently approve applications if convictions are not substantially related to the practice of the profession. Applications that contain conviction records that may be substantially related to the practice of a profession will still be submitted to the Credentialing Liaison for input.

### **Delegation to DSPTS When Applicant's Disciplinary History Has Been Previously Reviewed**

MOTION EXAMPLE: to delegate authority to Department staff to approve applications where Applicant's prior discipline has been approved for a previous credential and there is no new discipline.

PURPOSE: Some Boards offer progressive levels of credentials. This delegation eliminates the need for a re-review of discipline that has already been considered and approved by the Board/Section/Liaison for a lower-level credential.

### **Delegation to DSPTS When Applicant's Conviction History Has Been Previously Reviewed**

MOTION EXAMPLE: to delegate authority to Department staff to approve applications where criminal background checks have been approved for a previous credential and there is no new conviction record.

PURPOSE: Some Boards offer progressive levels of credentials. This delegation eliminates the need for a re-review of conviction history that has already been reviewed and approved for a lower-level credential.

### **Delegation of Authority for Reciprocity Reviews**

MOTION EXAMPLE: to delegate authority to the Department attorneys to review and approve reciprocity applications in which the out-of-state license requirements meet Wisconsin license requirements. (Specific legal standards are referenced in the motion depending on credential/profession type.)

PURPOSE: Applications via reciprocity or endorsement require comparison of Wisconsin licensing requirements to the licensing requirements of another jurisdiction. These reviews consider the legal standard for reciprocity, which varies by profession, as well as the specified legal requirements to obtain licensure in the profession. This delegation permits Department attorneys to independently conduct reciprocity reviews and efficiently approve applications if legal standards and requirements are met for licensure. Applications for which reciprocity may not be available will still be submitted to the Credentialing Liaison for input.

### **Delegation of Authority for Military Reciprocity Reviews**

MOTION EXAMPLE: to delegate authority to the Department attorneys to review and approve military reciprocity applications in which the individual meets the requirements of Wis. Stat. § 440.09.

PURPOSE: The law permits service members, former service members, and their spouses to be licensed if they hold licensure in other jurisdictions that qualify them to perform acts authorized by the credential they are seeking in Wisconsin. This is a shortened path to licensure that does not require meeting the specific requirements/standards for licensure/reciprocity in a profession. By law, the Department/Board must expedite the issuance of a reciprocal license via military

reciprocity. This delegation permits Department attorneys to independently conduct military reciprocity reviews and efficiently approve applications if legal standards and requirements are met for licensure. Applications for which reciprocity may not be available will still be submitted to the Credentialing Liaison for input.

### **Delegation of Authority for Application Denial Reviews**

MOTION EXAMPLE: to delegate authority to the Department's attorney supervisors to serve as the Board designee for purposes of reviewing and acting on requests for hearing as a result of a denial of a credential.

PURPOSE: When an application is denied, the applicant has a legal right to appeal the denial determination. Applicants must meet a specified legal standard in order to have an appeal granted. Additionally, Wisconsin law sets specific time frames for appeal decisions. This delegation permits Department attorney supervisors to independently review and efficiently act on requests for hearing as a result of a denial of a credential.

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

MOTION EXAMPLE: 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 for that credential holder.

PURPOSE: The intent of this delegation is to be able to approve prior discipline by the Board for the renewal applicant. This delegation eliminates the need for a re-review of discipline that has already been considered and approved by the Board/Section/Liaison.

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

MOTION EXAMPLE: 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.

PURPOSE: In order to continue improving processing application legal reviews in a timely matter, this delegation gives Department attorneys authority to approve prior professional discipline which meets all of the following criteria: (1) it is at least ten years old; (2) it resulted in a monetary penalty, remedial education, and/or reprimand; and (3) the previously disciplined credential is currently in good standing.

### **MONITORING DELEGATIONS**

*The overall purpose of monitoring delegations is to be able to enforce the Boards orders and limited licenses as efficiently and effectively as possible. Monitoring delegations have two categories: delegations to the Monitoring Liaison and delegations to the Department Monitor.*

## **Delegation of Authority to Department Monitor**

MOTION EXAMPLE: to delegate authority to the Department Monitor:

- a. to grant full reinstatement of licensure if education is the only limitation and credential holder has submitted the required proof of course completion.
- b. to suspend the credential if the credential holder has not completed Board ordered education, paid costs, paid forfeitures, within the time specified by the Board Order.
- c. to lift a suspension when compliance with education and costs provisions have been met.

PURPOSE: These delegations allow for the Department Monitor to automatically act on requests when certain criteria are met or not met without needing to burden the Monitoring Liaison. The Board can set their own criteria for what actions they would like to be handled by the Department, the Monitoring Liaison, and the full Board.

## **Delegation of Authority to Monitoring Liaison**

MOTION EXAMPLE: to delegate authority to the Monitoring Liaison to approve or deny all requests received from the credential holder.

PURPOSE: These delegations allow the Board to set criteria for what decisions can be made by the Board member(s) serving as the Monitoring Liaison and what matters should be decided by the full Board.

## **Education and Examination Delegations**

MOTION EXAMPLE: to delegate authority to the Education and Examination Liaison(s) to address all issues related to qualifying education, continuing education and examinations. Motion carried unanimously. (Differs by Board.)

PURPOSE: Some Boards are responsible for approving qualifying educational programs or continuing education courses. A delegation is executed in order for an Education and Examination Liaison to make these determinations on behalf of the Board and with assistance of the Department. Additionally, some Boards review examinations and individual scores to qualify for a credential.

## **MISCELLANEOUS DELEGATIONS**

### **Document Signature**

MOTION EXAMPLE: to delegate authority to the Chairperson (or in absence of the Chairperson, the highest-ranking officer or longest serving board member in that succession) to sign documents on behalf of the Board in order to carry out its duties. Motion carried unanimously.

MOTION EXAMPLE: 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.

PURPOSE: To take the action approved at Board meetings, the Department may need to draft correspondence and/or Orders after the meetings have adjourned. These actions then need to be signed by a Board Member. This interaction usually takes place over email and a Board member can authorize the use of their signature that is kept on file.

### **Urgent Matters**

MOTION EXAMPLE: in order to facilitate the completion of urgent matters between meetings, the Board delegates its authority to the Chairperson (or, in the absence of the Chairperson, the highest-ranking officer or longest serving Board member in that succession), to appoint liaisons to the Department to act in urgent matters. Motion carried unanimously.

PURPOSE: Allows for quick responses to urgent matters that may need Board approval or for which the Department requires guidance from the Board.

### **Delegation to Chief Legal Counsel-Due to Loss of Quorum**

MOTION EXAMPLE: to delegate the review and authority to act on disciplinary cases to the Department's Chief Legal Counsel due to lack of/loss of quorum after two consecutive meetings. Motion carried unanimously.

PURPOSE: Sometimes Boards can struggle to meet quorum necessary to conduct business. This happens for a multitude of reasons, but this delegation allows for the Boards to have disciplinary cases decided by Chief Legal Counsel if the Board fails to meet quorum for two consecutive meetings.

### **Delegation to Chief Legal Counsel-Stipulated Resolutions**

MOTION EXAMPLE: to delegate to the Department's Chief Legal Counsel the authority to act on behalf of the Board concerning stipulated resolutions providing for a surrender, suspension, or revocation of a credential, where the underlying merits involve serious and dangerous behavior, and where the signed stipulation is received between Board meetings. The Board further requests that Chief Legal Counsel only act on such matters when the best interests of the Board, Department, and the Public are best served by acting upon the stipulated resolution at the time the signed stipulation is received versus waiting for the next Board meeting. Motion carried unanimously.

PURPOSE: For matters of public safety, it may be necessary to take immediate action on a stipulated agreement rather than allowing a credential holder to continue practicing unencumbered until the next scheduled meeting. This delegation allows Chief Legal Counsel to act on behalf of the Board when there is a stipulated agreement. A stipulated agreement is an agreement to which all relevant parties have consented to the terms.

## **Voluntary Surrenders**

MOTION EXAMPLE: to delegate authority to the assigned case advisor to accept or refuse a request for voluntary surrender pursuant to Wis. Stat. § 440.19 for a credential holder who has a pending complaint or disciplinary matter.

MOTION EXAMPLE: to delegate authority to the Department to accept the voluntary surrender of a credential when there is no pending complaint or disciplinary matter with the Department pursuant to Wis. Stat. § 440.19.

PURPOSE: Credential holders can ask the Boards to accept surrender of their credentials at any time. These delegations are in place for the different situations that arise from those requests. If a credential holder is seeking to surrender their credential because they wish to leave the profession, that can be processed with this delegation by the Department if they have no pending disciplinary complaints. If the credential holder wishes to surrender while they have a pending disciplinary complaint, that request is reviewed by the individual Board member assigned to the case.

## **DLSC Pre-screening**

MOTION EXAMPLE: to delegate pre-screening decision making authority to the DSPS screening attorney for opening cases where the credential holder has failed to respond to allegations contained in the complaint when requested by intake (case will be opened on failure to respond and the merits of the complaint).

PURPOSE: Pre-screening delegations exist so the Board can define specific parameters where the Department can review disciplinary complaints and open those cases if they meet certain criteria. Boards also have the authority to set certain criteria that would allow the Department to review and close a case if the criteria is met.

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

MOTION EXAMPLE: 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.

PURPOSE: In order to advance the administrative rules process, action may need to occur between meetings. This allows for quick responses to urgent matters that may need Board approval or for which the Department requires guidance from the Board.

ACCOUNTING EXAMINING BOARD  
2025 DELEGATIONS  
March 12, 2025

*New Delegations for 2025*

**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.

### *All Combined Delegations for 2025*

### **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.

### **Document Signature Delegations**

**MOTION:** Robert Misey moved, seconded by John Reinemann, to delegate authority to the Chairperson (or in absence of the Chairperson, the highest-ranking officer or longest serving board member in that succession) to sign documents on behalf of the Board in order to carry out its duties. Motion carried unanimously.

**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.

### **Delegated Authority for Urgent Matters**

**MOTION:** Joan Phillips moved, seconded by Susan Strautmann, that in order to facilitate the completion of urgent matters between meetings, the Board delegates its authority to the Chairperson (or, in the absence of the Chairperson, the highest-ranking officer or longest serving board member in that succession), to appoint liaisons to the Department to act in urgent matters. Motion carried unanimously.

### **Delegation to Chief Legal Counsel Due to Loss of Quorum**

**MOTION:** Michael Friedman moved, seconded by Robert Misey, to delegate the review and authority to act on disciplinary cases to the Department's Chief Legal Counsel due to lack of/loss of quorum after two consecutive meetings. Motion carried unanimously.

### **Delegation to Chief Legal Counsel for Stipulated Resolutions**

**MOTION:** Joan Phillips moved, seconded by John Reinemann, to delegate to DSPPS Chief Legal Counsel the authority to act on behalf of the Board concerning stipulated resolutions providing for a surrender, suspension, or revocation of a credential, where the underlying merits involve serious and dangerous behavior, and where the signed stipulation is received between Board meetings. The Board further requests that CLC only act on such matters when the best interests of the Board, Department and the Public are best served by acting upon the stipulated resolution at the time the signed stipulation is received versus waiting for the next Board meeting. Motion carried unanimously.

### **Monitoring Delegations**

#### **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 Board ordered evaluation or exam.

Motion carried unanimously.

### **Delegation to Monitoring Liaison**

**MOTION:** Joan Phillips moved, seconded by David Schlichting, to delegate authority to the Monitoring Liaison(s) to make any determination on Orders under monitoring and to refer to the Full Board any matter the Monitoring Liaison deems appropriate. Motion carried unanimously.

### **Delegation of Authorities for Legal Counsel to Sign Monitoring Orders**

**MOTION:** Joan Phillips moved, seconded by Susan Strautmann, to delegate to Legal Counsel the authority to sign Monitoring orders that result from Board meetings on behalf of the Board Chairperson. Motion carried unanimously.

### **Credentialing Authority Delegations**

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

**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.

### **Delegation of Authority to Credentialing Liaison**

**MOTION:** Thuy Barron moved, seconded by Michael Friedman, to delegate authority to the Credentialing Liaison(s) to serve as a liaison between the Department and the Board and to act on behalf of the Board in regard to credentialing applications or questions presented to them, including the signing of documents related to applications. Motion carried unanimously.

### **Delegation of Authority to DSPS When Credentialing Criteria is Met**

**MOTION:** Joan Phillips moved, seconded by John Reinemann, to delegate credentialing authority to the Department to act upon applications that meet all credentialing statutory and regulatory requirements without Board or Board liaison review. Motion carried unanimously.

### **Delegation of Authority for Predetermination Reviews**

**MOTION:** Joan Phillips moved, seconded by Susan Strautmann, to delegate authority to the Department Attorneys to make decisions regarding predetermination applications pursuant to Wis. Stat. § 111.335(4)(f). 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 of Authority for Conviction Reviews**

**MOTION:** Thuy Barron moved, seconded by Joan Phillips, to delegate authority to the Department Attorneys to review and approve applications with convictions which are not substantially related to the practice of accounting. Motion carried unanimously.

### **Delegation to DSPS When Applicant's Discipline History Has Been Previously Reviewed**

**MOTION:** Thuy Barron moved, seconded by Joan Phillips, to delegate authority to Department staff to approve applications where Applicant's prior discipline has been approved for a previous accounting credential and there is no new discipline. Motion carried unanimously.

### **Delegation to DSPS When Applicant's Conviction History Has Been Previously Reviewed**

**MOTION:** Michael Friedman moved, seconded by John Reinemann, to delegate authority to Department staff to approve applications where criminal background checks have been approved for a previous accounting credential and there is no new conviction record. Motion carried unanimously.

### **Delegated Authority for Application Denial Reviews**

**MOTION:** Thuy Barron moved, seconded by Joan Phillips, to delegate authority to the Department's Attorney Supervisors to serve as the Board's designee for purposes of reviewing and acting on requests for hearing as a result of a denial of a credential. Motion carried unanimously.

### **Delegation of Authority for Military Reciprocity Reviews**

**MOTION:** Thuy Barron moved, seconded by Joan Phillips, to delegate authority to the Department Attorneys to review and approve military reciprocity applications in which the individual meets the requirements of Wis. Stat. § 440.09. Motion carried unanimously.

### **Voluntary Surrenders**

**MOTION:** John Reinemann moved, seconded by Michael Friedman, to delegate authority to the assigned case advisor to accept or refuse a request for voluntary surrender pursuant to Wis. Stat. § 440.19 for a credential holder who has a pending complaint or disciplinary matter. Motion carried unanimously.

**MOTION:** Joan Phillips moved, seconded by Thuy Barron, to delegate authority to the Department to accept the voluntary surrender of a credential when there is no pending complaint or disciplinary matter with the Department pursuant to Wis. Stat. § 440.19. Motion carried unanimously.

### **Education and Examination Liaison(s) Delegation**

**MOTION:** Joan Phillips moved, seconded by Susan Strautmann, to delegate authority to the Education and Examination Liaison(s) to address all issues related to continuing education. Motion carried unanimously.

### **Authorization for DSPS to Provide Board Member Contact Information to National Regulatory Related Bodies**

**MOTION:** John Reinemann moved, seconded by Thuy Barron, to authorize the Department staff to provide national regulatory related bodies with all board member contact information that the Department retains on file. Motion carried unanimously.

### **Optional Renewal Notice Insert Delegation**

**MOTION:** Thuy Barron moved, seconded by Joan Phillips, to designate the Chairperson (or, in the absence of the Chairperson, the highest-ranking officer or longest serving board member in that succession) to provide a brief statement or link relating to board-related business within the license renewal notice at the Board's or Board designee's request. Motion carried unanimously.

### **Legislative Liaison(s) Delegation**

**MOTION:** Thuy Barron moved, seconded by Joan Phillips, to delegate authority to the Legislative Liaisons to speak on behalf of the Board regarding legislative matters. Motion carried unanimously.

### **Travel Authorization Liaison(s) Delegation**

**MOTION:** John Reinemann moved, seconded by Susan Strautmann, to delegate authority to the Travel Authorization Liaison to approve any board member travel to and/or participation in events germane to the board, and to designate representatives from the Board to speak and/or act on the Board's behalf at such events. Motion carried unanimously.

### **Communications Liaison(s) Delegation**

**MOTION:** Joan Phillips moved, seconded by Susan Strautmann, to delegate authority to the Communications Liaison(s) to address any matters related to outgoing Board communications to stakeholders and licensees. Motion carried unanimously.

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

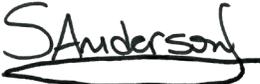
**MOTION:** Thuy Barron moved, seconded by Susan Strautmann, to delegate authority to the Chairperson (or, in the absence of the Chairperson, the highest-ranking officer or longest serving Board member in that succession), to act on behalf of the Board regarding administrative rule matters between meetings.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

**Review and Approval of 2025 Delegations including new modifications**

**MOTION:** [Board member name] moved, seconded by [Board member name], to reaffirm all delegation motions made in 2025 and remove the Delegation to Department Attorneys to Approve Prior Discipline, as reflected in the March 11, 2026 agenda materials, which were not otherwise modified or amended during the March 11, 2026 meeting. Motion carried [ ].

**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> 02/27/2026 <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> March 11, 2026	<b>5) Attachments:</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>6) How should the item be titled on the agenda page?</b> Administrative Rules Matters – Discussion and Consideration  1. 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:			
<b>11) Authorization</b>			
		02/27/2026	
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.			





## 2025 ASSEMBLY BILL 696

November 26, 2025 - Introduced by Representatives WITTKE, DITTRICH, KNODL, PRADO and WICHGERS, cosponsored by Senator MARKLEIN. Referred to Committee on Regulatory Licensing Reform.

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.

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### ***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

**ASSEMBLY BILL 696****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.

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*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

**ASSEMBLY BILL 696****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).

**ASSEMBLY BILL 696****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

**ASSEMBLY BILL 696****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.

**ASSEMBLY BILL 696****SECTION 15**

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

2           Accy 2.303 (intro.) **Education required for examination.** A candidate for  
3 the certified public accountant examination must have satisfied one of the following  
4 for purposes of meeting the ~~120-hour~~ coursework requirement under s. 442.04 (5)  
5 (b) 4., Stats.:

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

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

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

11          Accy 2.401 (1) Following the successful passing of each section of the uniform  
12 CPA examination and upon written request by a candidate, a candidate's  
13 experience shall be reviewed by the board. The written request shall include  
14 employer verification statements and information on experience to update the  
15 experience data already in the candidate's file. Such evaluation will determine  
16 whether the candidate qualifies at that time under the requirement of having at  
17 ~~least one year of public accounting~~ the requisite work experience or its equivalent  
18 under s. Accy 2.403, the sufficiency of the experience or the equivalency to be  
19 judged by the board. The board shall inform the candidate if additional experience  
20 is needed. Upon gaining the required additional experience, the candidate shall  
21 notify the board and provide verification.

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

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

**ASSEMBLY BILL 696****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

**ASSEMBLY BILL 696****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.

5 **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**

<b>1) Name and Title of Person Submitting the Request:</b>  <b>Will Johnson, Executive Director</b>		<b>2) Date When Request Submitted:</b> 02/26/2026  Items will be considered late if submitted after 4:30 p.m. and less than: <ul style="list-style-type: none"> <li>▪ 10 work days before the meeting for Medical Board</li> <li>▪ 14 work days before the meeting for all others</li> </ul>	
<b>3) Name of Board, Committee, Council, Sections:</b> Accounting Examining Board			
<b>4) Meeting Date:</b>  <b>03/11/2026</b>	<b>5) Attachments:</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>6) How should the item be titled on the agenda page?</b> Under NASBA Matters – Discussion and Consideration (Keep as standing agenda items) <ol style="list-style-type: none"> <li>1) Great Lakes Region Call Update – Thuy Barron</li> <li>2) Examination Administration Committee Update –Thuy Barron</li> <li>3) Legislative Support Committee Update – John Reinemann</li> <li>4) Awards Committee Update – Susan Strautmann</li> </ol>	
<b>7) Place Item in:</b> <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session <input type="checkbox"/> Both	<b>8) Is an appearance before the Board being scheduled?</b>  <input type="checkbox"/> Yes ( <a href="#">Fill out Board Appearance Request</a> ) <input checked="" type="checkbox"/> No	<b>9) Name of Case Advisor(s), if required:</b>	
<b>10) Describe the issue and action that should be addressed:</b>			

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

11)	Authorization
Will Johnson	02/26/2026
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 Board Admin Specialist prior to the start of a meeting.	

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<b>7) Place Item in:</b> <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session <input type="checkbox"/> Both	<b>8) Is an appearance before the Board being scheduled?</b>  <input type="checkbox"/> Yes ( <a href="#">Fill out Board Appearance Request</a> ) <input checked="" type="checkbox"/> No	<b>9) Name of Case Advisor(s), if required:</b>	
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Will Johnson		02/26/2026	
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	