

STATE OF WISCONSIN  
ACCOUNTING EXAMINING BOARD

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

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The statement of scope for this rule, SS 035-21, was approved by the Governor on March 25, 2021, published in Register 783B on March 29, 2021, and approved by the Accounting Examining Board on April 9, 2021.

This emergency rule was approved by the Governor on April 30, 2021.

PROPOSED ORDER

An order of the Accounting Examining Board to amend Accy 2.304 (2) to (4) and create Accy 2.304 (5) and (6), relating to candidates for certification.

Analysis prepared by the Department of Safety and Professional Services.

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FINDING OF EMERGENCY

The Board recently became aware that a group of candidates for certification as a Certified Public Accountant were under the reasonable assumption that measures taken in 2020 to extend the 18-month rolling deadline within which all sections of the Uniform CPA Examination must be passed provided them with a deadline that extended into 2021. These individuals now find themselves in a situation where they will have to retake one or more sections of the Uniform CPA Examination, resulting in a delay or possibly a denial of their opportunity to be employed or start a business as a CPA in Wisconsin.

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

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ANALYSIS

**Statutes interpreted:**

None.

**Statutory authority:**

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

**Explanation of agency authority:**

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

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

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

**Related statute or rule:**

None.

**Plain language analysis:**

The proposed emergency rule updates s. Accy 2.304 to provide a temporary extension of the 18-month rolling deadline within which all sections of the Uniform CPA Examination must be passed.

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

None.

**Comparison with rules in adjacent states:**

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

The Board has extended any Uniform CPA Examination score with an expiration date of December 31, 2020 to June 29, 2021 to June 30, 2021. The authority for the Board to grant variances to examination requirements is provided in rule [23 Ill. Adm. Code 1400.210].

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

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

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

Utilizing its authority to extend an exam window [Mich Admin Code, R 338.5110a (c)], the Department has provided for an automatic extension of the 18-month rolling window to June 30, 2021 for those candidates with window expirations between December 31, 2020 and June 29, 2021.

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

The Board passed a motion at its December 10, 2020 meeting providing that exam candidates who have or will have credits expiring between December 31, 2020, and September 29, 2021 will have the credits extended until September 30, 2021. The Board's action was taken in accordance with hardship provisions in rule [Minnesota Rules, part 1105.2000 5.].

**Summary of factual data and analytical methodologies:**

The proposed emergency rule was developed by obtaining input and feedback from the Accounting Examining Board.

**Analysis and supporting documents used to determine effect on small business or in preparation of economic impact analysis:**

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

**Fiscal estimate:**

These proposed emergency rules will not have a fiscal impact.

**Effect on small business:**

This proposed emergency rule does not have an economic impact on small businesses, as defined in s. 227.114 (1), Stats. The Department's Regulatory Review Coordinator, Dan Hereth, may be contacted by calling (608) 267-2435.

**Agency contact person:**

Kevyn Radcliffe, Administrative Rules Coordinator, Department of Safety and Professional Services, Division of Policy Development, P.O. Box 8366, Madison, Wisconsin 53708-8366; telephone (608) 266-0797; email at [DSPSAdminRules@wisconsin.gov](mailto:DSPSAdminRules@wisconsin.gov).

**Place where comments are to be submitted and deadline for submission:**

Comments may be submitted to Kevyn Radcliffe, Administrative Rules Coordinator, Department of Safety and Professional Services, Division of Policy Development, P.O. Box 8366, Madison, Wisconsin 53708-8366, or by email to [DSPSAdminRules@wisconsin.gov](mailto:DSPSAdminRules@wisconsin.gov). Comments must be submitted by the date and time at which the public hearing on these emergency rules is conducted. Information as to the place, date, and time of the public hearing will be published on the Legislature's website and in the Wisconsin Administrative Register.

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TEXT OF RULE

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

**Accy 2.304 (2)** ~~A~~ Except as provided under sub. (5) or (6), a candidate shall retain credit for any section passed for 18 months. A candidate may retake a section once the grade for the previous attempt of the same section has been released.

**(3)** ~~A~~ Except as provided under sub. (5) or (6), a candidate must pass all sections of the uniform certified public accountant examination within a rolling 18-month period that begins on the date that the first section is passed.

**(4)** ~~If~~ Except as provided under sub. (5) or (6), if any section of the uniform certified public accountant examination is not passed within the rolling 18-month period, credit for any section passed outside the 18-month period shall expire and that section shall be retaken.

SECTION 2. Accy 2.304 (5) and (6) are created to read:

**Accy 2.304 (5)** Credit for a passed section of the uniform certified public accountant examination with an expiration date under subs. (2) to (4) of March 16, 2020 or later shall be retained until at least December 31, 2021 and may be further extended at the discretion of the board.

**(6)** Credit for examination sections that expired on or after March 16, 2020 is hereby restored until at least December 31, 2021. This restoration of credit may be further extended at the discretion of the board.

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

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(END OF TEXT OF RULE)  
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Dated \_\_\_\_\_

Agency \_\_\_\_\_

Member  
Accounting Examining Board