

# STATEMENT OF SCOPE

## Accounting Examining Board

Rule No.: Chapter Accy 2

Relating to: Uniform CPA Examination Deadline

Rule Type: Emergency

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

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.

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

The Accounting Examining Board will update 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.

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

Chapter Accy 2 contains the examination requirements for candidates for certification as a CPA. If the rules are not updated, some candidates who are in the process of completing the Uniform CPA Examination may be required to retake one or more exam sections.

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

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

Section 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."

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

State employees will spend approximately 80 hours developing the proposed rule.

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

Candidates for Wisconsin certification as a CPA.

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

None.

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

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

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Approved for publication:

  
Authorized Signature

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Date Approved

Approved for implementation:

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