



**HYBRID (IN-PERSON/VIRTUAL)
ACCOUNTING EXAMINING BOARD
Room N208, 4822 Madison Yards Way, 2nd Floor North, Madison
Contact: Brad Wojciechowski (608) 266-2112
June 8, 2022**

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. Be advised that board members may attend meetings designated as "Hybrid" in-person or virtually.

AGENDA

9:00 A.M.

OPEN SESSION – CALL TO ORDER – ROLL CALL

- A. Adoption of Agenda (1-4)**
- B. Approval of Minutes of March 9, 2022 (5-12)**
- C. Reminders: Conflicts of Interest, Scheduling Concerns
- D. Introductions, Announcements and Recognition
- E. Administrative Matters – Discussion and Consideration**
 - 1) Department, Staff and Board Updates
 - 2) Board Members – Term Expiration Dates
 - a. Barron, Thuy T. – 7/1/2025
 - b. Friedman, Michael E. – 7/1/2023
 - c. Misey, Robert – 7/1/2025
 - d. Phillips, Joan – 7/1/2023
 - e. Reinemann, John – 7/1/2025
 - f. Schlichting, David K. – 7/1/2022
 - g. Strautmann, Susan M. – 7/1/2024
- F. DSPS Fee Schedule Process – Discussion and Consideration**
- G. Quarterly Board Chair Connection Meeting Report – Discussion and Consideration**
- H. Wisconsin Institute of Certified Public Accountants (WICPA) Educators Committee Regarding the Shortage of CPA Candidates – Discussion and Consideration (13)**
- I. Firm Responsibilities for Employees or Independent Contractors – Discussion and Consideration (14)**

- J. Legislation and Policy Matters – Discussion and Consideration**
- 1) Transition Policy for the 2024 Certified Public Accountant (CPA) Exam Under the CPA Evolution Initiative **(15-20)**
- K. Administrative Rule Matters – Discussion and Consideration**
- 1) Pending or Possible Rulemaking Projects
- L. Education and Examination Matters – Discussion and Consideration**
- 1) NASBA Updating CPA Exam Application Portal **(21)**
- M. Credentialing Matters – Discussion and Consideration (22-23)**
- 1) Certified Public Accountants Certified and Licensed Since Last Review Meeting
 - 2) Firms Licensed Since Last Review Meeting
 - 3) Continuing Education and Renewal Requirement Communications
- N. Speaking Engagements, Travel, or Public Relation Requests, and Reports – Discussion and Consideration**
- 1) Travel Report: NASBA 40th Annual Conference for Executive Directors and Board Staff, as the Board’s Executive Director, on April 25-27, 2022 in Clearwater Beach, FL – Brad Wojciechowski
 - 2) Consideration of Attendance: NASBA Annual Meeting on October 30, 2022 – November 2, 2022 in San Diego, CA
 - 3) NASBA Eastern Regional Meeting on June 27-29, 2022, in White Sulpher Springs, WV
- O. COVID-19 – Discussion and Consideration**
- P. 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) Board Liaison Training and Appointment of Mentors
 - 13) Informational Items
 - 14) Division of Legal Services and Compliance (DLSC) Matters
 - 15) Presentations of Petitions for Summary Suspension
 - 16) Petitions for Designation of Hearing Examiner
 - 17) Presentation of Stipulations, Final Decisions and Orders
 - 18) Presentation of Proposed Final Decisions and Orders
 - 19) Presentation of Interim Orders
 - 20) Petitions for Re-Hearing
 - 21) Petitions for Assessments
 - 22) Petitions to Vacate Orders
 - 23) Requests for Disciplinary Proceeding Presentations

- 24) Motions
- 25) Petitions
- 26) Appearances from Requests Received or Renewed
- 27) Speaking Engagements, Travel, or Public Relation Requests, and Reports

Q. 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.).

R. Deliberation on Division of Legal Services and Compliance (DLSC) Matters

- 1) **Case Closings**
 - a. 20 ACC 012 – M.V.S. **(24-29)**
- 2) **Proposed Stipulations, Final Decisions and Orders**
 - a. 20 ACC 002 – Michael Kollath and Associates C.P.A., L.L.C. **(30-36)**
- 3) **Monitoring Matters**
 - a. Quinn Dugan, C.P.A., Requesting Full Licensure **(37-54)**

S. 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

T. Consulting with Legal Counsel

RECONVENE TO OPEN SESSION IMMEDIATELY FOLLOWING CLOSED SESSION

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

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

ADJOURNMENT

NEXT MEETING: AUGUST 31, 2022

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 at 4822 Madison Yards Way, Madison, Wisconsin, unless otherwise noted. In order to confirm a meeting or to request a complete copy of the board's agenda, please call the listed contact person. The board may also consider materials or items filed after the transmission of this notice. Times listed for the commencement of disciplinary hearings may be changed by the examiner for the convenience of the parties. Requests for interpreter services for the deaf or hard of hearing, or other accommodations, are considered upon request by contacting the Affirmative Action Officer at 608-266-2112, or the Meeting Staff at 608-266-5439.

**VIRTUAL/TELECONFERENCE
ACCOUNTING EXAMINING BOARD
MEETING MINUTES
MARCH 9, 2022**

PRESENT: Thuy Barron, Michael Friedman, Robert Misey, Joan Phillips, John Reinemann
(*excused at 11:32 a.m.*), Susan Strautmann

EXCUSED: David Schlichting

STAFF: Brad Wojciechowski, Executive Director; Jameson Whitney, Legal Counsel;
Sofia Anderson, Administrative Rule Coordinator; Kimberly Wood, Program
Assistant Supervisor-Adv.; and other DSPS Staff

CALL TO ORDER

Michael Friedman, Chairperson, called the meeting to order at 9:03 a.m. A quorum was confirmed with six (6) members present.

ADOPTION OF AGENDA

Amendments to the Agenda

- Open Session: Under item D. Introductions, Announcements and Recognition” **ADD:**
 - “Introduction of Thuy Barron, Accountant Member (Succeeds: Denor) Expires 7/1/2025”

MOTION: Joan Phillips moved, seconded by John Reinemann, to adopt the Agenda as amended. Motion carried unanimously.

APPROVAL OF MINUTES OF DECEMBER 1, 2021

MOTION: Susan Strautmann moved, seconded by Robert Misey, to approve the minutes of December 1, 2021 as published. Motion carried unanimously.

ADMINISTRATIVE MATTERS

Election of Officers

Slate of Officers

NOMINATION: John Reinemann nominated the 2021 slate of officers to continue in 2022.

Brad Wojciechowski, Executive Director, called for nominations three (3) times.

The Slate of Officers were elected by unanimous voice vote.

ELECTION RESULTS	
Chairperson	Michael Friedman
Vice Chairperson	David Schlichting
Secretary	Susan Strautmann

Appointment of Liaisons and Alternates

LIAISON APPOINTMENTS	
Credentialing Liaison(s)	David Schlichting, Susan Strautmann <i>Alternate: Robert Misey</i>
Monitoring Liaison(s)	Michael Friedman <i>Alternate: David Schlichting</i>
Professional Assistance Procedure (PAP) Liaison(s)	Michael Friedman <i>Alternate: David Schlichting</i>
Education and Examination Liaison	Susan Strautmann, Robert Misey <i>Alternate: Joan Phillips</i>
Legislative Liaison(s)	Michael Friedman, John Reinemann
Travel Authorization Liaison(s)	Michael Friedman
Communications Liaison(s)	Thuy Barron, Susan Strautmann
Screening Panel Team 1	Thuy Barron, Michael Friedman, David Schlichting
Screening Panel Team 2	Joan Phillips, John Reinemann, Susan Strautmann

Delegation of Authorities

Document Signature Delegations

MOTION: Joan Phillips moved, seconded by Susan Strautmann, 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 Joan Phillips, 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 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: Susan Strautmann moved, seconded by John Reinemann, 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 Thuy Barron, 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.

Monitoring Delegations

Delegation of Authorities for Monitoring

MOTION: Michael Friedman moved, seconded by John Reinemann, to adopt the “Roles and Authorities Delegated for Monitoring” document as presented in the March 9, 2022 agenda materials on pages 18-19. Motion carried unanimously.

(Robert Misey was not present during this vote.)

Delegation of Authorities for Legal Counsel to Sign Monitoring Orders

MOTION: Michael Friedman 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 of Authority to Credentialing Liaison

MOTION: Michael Friedman moved, seconded by Joan Phillips, 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: Susan Strautmann moved, seconded by Joan Phillips, 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: John Reinemann moved, seconded by Thuy Barron, 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 of Authority for Conviction Reviews

MOTION: Michael Friedman 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 History Has Been Previously Reviewed

MOTION: Susan Strautmann moved, seconded by Joan Phillips, 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.

Delegation of Authority for Endorsement Reviews

MOTION: Michael Friedman moved, seconded by John Reinemann, to delegate authority to the Department Attorneys to review and approve endorsement applications in which the out of state license requirements are substantially equivalent to the Board's requirements. Motion carried unanimously.

Delegated Authority for Application Denial Reviews

MOTION: Thuy Barron moved, seconded by Susan Strautmann, 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.

Voluntary Surrenders

MOTION: Michael Friedman moved, seconded by Joan Phillips, 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.

Education and Examination Liaison(s) Delegation

MOTION: Michael Friedman moved, seconded by John Reinemann, 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 Susan Strautmann, 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: Michael Friedman 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 Thuy Barron, 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: Michael Friedman moved, seconded by Thuy Barron, to delegate authority to the Communications Liaison(s) to address any matters related to outgoing Board communications to stakeholders and licensees. Motion carried unanimously.

CREENTIALING MATTERS

Certified Public Accountants Certified and Licensed Since the Last Review Meeting

MOTION: Joan Phillips moved, seconded by John Reinemann, to accept all certified public accountants that have been certified and licensed since the last meeting. Motion carried unanimously.

Firms Licensed Since the Last Review Meeting

MOTION: Michael Friedman moved, seconded by Susan Strautmann, to accept all public accounting firms that have been licensed since the last meeting. Motion carried unanimously.

Accounting Renewal Licensing Counts

MOTION: Joan Phillips moved, seconded by John Reinemann, to designate Michael Friedman, Thuy Barron, and Susan Strautmann to work with Department staff regarding communications concerning continuing education requirements. Motion carried unanimously.

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

(John Reinemann was excused at 11:32 a.m.)

Consider Attendance: National Association of State Boards of Accountancy (NASBA) 40th Annual Conference for Executive Directors and Board Staff – April 25-27, 2022, in Clearwater Beach, FL

MOTION: Michael Friedman moved, seconded by Joan Phillips, to designate Brad Wojciechowski to attend the NASBA 40th Annual Conference for Executive Directors and Board Staff, as the Board's Executive Director, on April 25-27, 2022, in Clearwater Beach, FL. Motion carried unanimously.

Consider Attendance: NASBA Eastern Regional Meeting on June 27-29, 2022, in White Sulpher Springs, WV

MOTION: Susan Strautmann moved, seconded by Joan Phillips, to designate Michael Friedman as the Board's delegate, and to authorize Thuy Barron, Robert Misesy and Susan Strautmann, to attend the NASBA Eastern Regional Meeting on June 27-29, 2022, in White Sulpher Springs, WV. Motion carried unanimously.

ADJOURNMENT


MOTION: Joan Phillips moved, seconded by Susan Strautmann, to adjourn the meeting. Motion carried unanimously.

The meeting adjourned at 11:51 a.m.

DRAFT


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

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Brad Wojciechowski on behalf of Chairperson Mike Friedman		2) Date when request submitted: 06/01/2022 <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>	
3) Name of Board, Committee, Council, Sections: Accounting Examining Board			
4) Meeting Date: 06/08/2022	5) Attachments: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6) How should the item be titled on the agenda page? WICPA Educators Committee Regarding the Shortage of CPA Candidates	
7) Place Item in: <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session	8) Is an appearance before the Board being scheduled? <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: Accounting Examining Board member, David Schlichting attended the WICPA Educators Committee meeting and would like to discuss the situation and some of the ideas the educators put forward.			
11) Authorization			
 Signature of person making this request		06/01/2022 Date	
<hr/> Supervisor (Only required for post agenda deadline items)		<hr/> Date	
<hr/> Executive Director signature (Indicates approval for post agenda deadline items)		<hr/> Date	
Directions for including supporting documents: 1. This form should be saved with any other documents submitted to the Agenda Items 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 & Professional Services**

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Brad Wojciechowski on behalf of Chairperson Mike Friedman		2) Date when request submitted: 06/01/2022 <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>	
3) Name of Board, Committee, Council, Sections: Accounting Examining Board			
4) Meeting Date: 06/08/2022	5) Attachments: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6) How should the item be titled on the agenda page? Discussion of Firm Responsibilities for Employees or Independent Contractors	
7) Place Item in: <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session	8) Is an appearance before the Board being scheduled? <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: Board consideration			
11) Authorization			
		06/01/2022	
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	
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**State of Wisconsin
Department of Safety & Professional Services**

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Brad Wojciechowski on behalf of Chairperson Mike Friedman		2) Date when request submitted: 05/25/2022 <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>	
3) Name of Board, Committee, Council, Sections: Accounting Examining Board			
4) Meeting Date: 6/8/2022	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? Legislative and Policy Matters – Discussion and Consideration 1.) Transition Policy for the 2024 CPA Exam Under the CPA Evolution Initiative	
7) Place Item in: <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session	8) Is an appearance before the Board being scheduled? <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: Board consideration			
11) Authorization <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 20px;"> <div style="text-align: center;">  <hr/> Signature of person making this request </div> <div style="text-align: right;"> 05/25/2022 <hr/> Date </div> </div> <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 10px;"> <div style="width: 60%;"> <hr/> Supervisor (Only required for post agenda deadline items) </div> <div style="width: 35%;"> <hr/> Date </div> </div> <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 10px;"> <div style="width: 60%;"> <hr/> Executive Director signature (Indicates approval for post agenda deadline items) </div> <div style="width: 35%;"> <hr/> Date </div> </div>			
Directions for including supporting documents: 1. This form should be saved with any other documents submitted to the Agenda Items 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.			

Transition Policy Announced for the 2024 CPA Exam Under the CPA Evolution Initiative

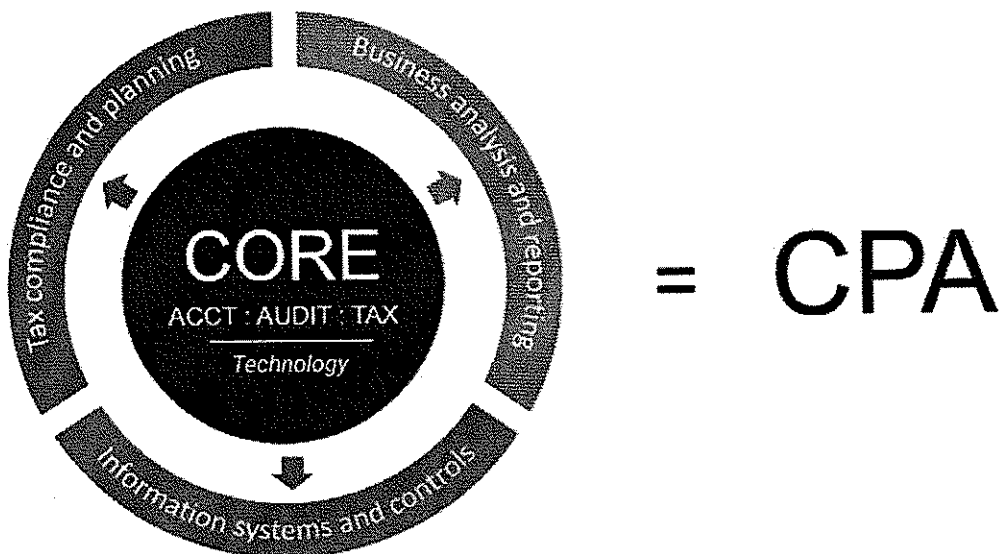


To All CPA Examination Candidates:

Have you heard of the CPA Evolution initiative? Are you aware that the Uniform CPA Examination (CPA Exam) is changing significantly in January 2024? It is important that you learn about this initiative and the upcoming changes to the CPA Exam to fully understand how it might impact your journey to CPA licensure. If you pass and retain credit for all four CPA Exam sections by December 31, 2023, the changes to the CPA Exam will NOT impact your journey. If you will still be working your way through the CPA Exam in January 2024 and beyond, then the information about the CPA Evolution-aligned CPA Exam (the 2024 CPA Exam) and transition policy are most important to understand.

It's never been a more exciting time to pursue the CPA license. The role of today's CPA has evolved, and newly licensed CPAs are taking on increased responsibilities that were

traditionally assigned to more experienced staff. Becoming a CPA means you'll need greater skill sets and competencies, and a greater knowledge of emerging technologies. That is why the CPA Evolution initiative is underway. It is a joint effort of the National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA).



The new CPA licensure and CPA Exam model is a Core + Discipline model. The model starts with a robust core in accounting, auditing, and tax that all candidates will have to complete. Then, each candidate must choose a Discipline section in which to demonstrate greater skills and knowledge. Technology knowledge and skills will be tested in all sections, as it pertains to each section. Regardless of a candidate's chosen discipline, this model leads to a full CPA license, with rights and privileges consistent with any other CPA. The Discipline section selected for testing does not mean the CPA is limited to that practice area.

The new Disciplines reflect three pillars of the CPA profession:

- Business analysis and reporting (BAR)
- Information systems and controls (ISC)
- Tax compliance and planning (TCP)

If you anticipate continuing your CPA Exam journey into 2024 and beyond, the much-anticipated transition policy is important news. This policy lays out how CPA Exam sections passed under the current CPA Exam map to credit under the 2024 CPA Exam. Transition

policies like this have been necessary at other times when significant changes were made to the CPA Exam, such as when it was computerized in April 2004.

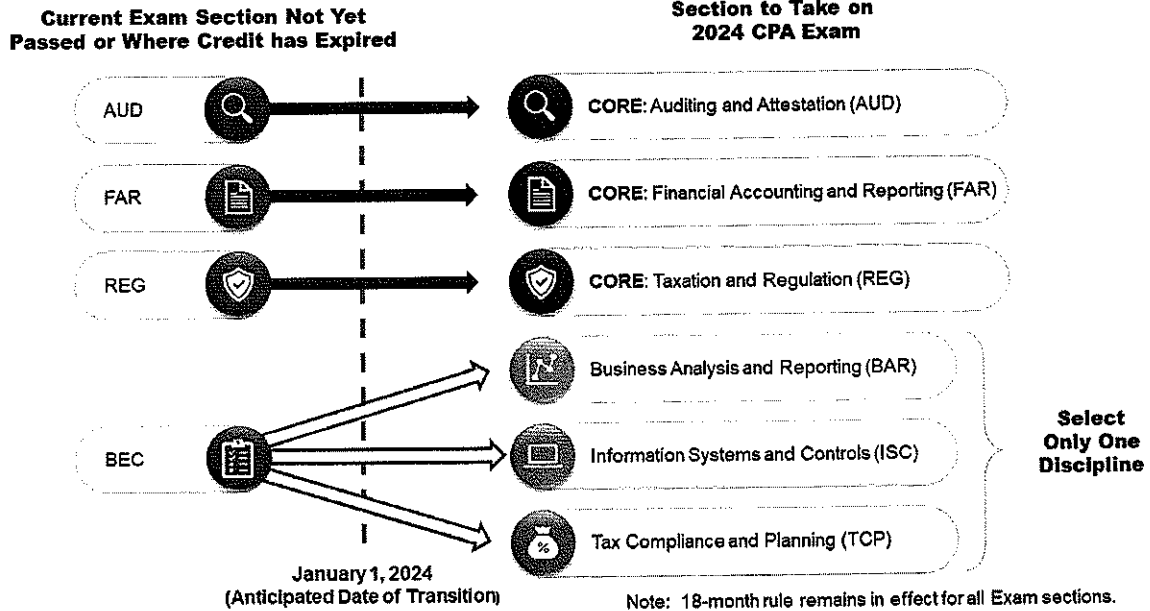
The policy was recommended to the Boards of Accountancy by the NASBA CBT Administration Committee after development and much deliberation by a task force with state board representatives from the AICPA Board of Examiners, sitting state board members and executive directors from multiple states. Because of the significant differences in the current and 2024 CPA Exams and the overall CPA licensure model, a perfect transition is not possible. The Boards of Accountancy have agreed this transition policy best serves the candidates, the state boards and the public interest.

The transition policy is quite simple. Candidates who have credit for AUD, FAR or REG on the current CPA Exam will not need to take the corresponding new core section of AUD, FAR or REG on the 2024 CPA Exam. Candidates who have credit for BEC on the current CPA Exam will not need to take any of the three discipline sections.

If, however, a candidate loses credit for AUD, FAR or REG after December 31, 2023, they then must take the corresponding new Core section of AUD, FAR or REG. A candidate who loses credit for BEC after December 31, 2023, must select one of the three Discipline sections to be tested. It is important to note that none of the sections of the current CPA Exam will be available for testing after December 31, 2023. There is a hard cutover from the current CPA Exam sections to the 2024 CPA Exam sections on the January 2024 launch.

The following chart lays out the transition policy for each Exam section.

CPA EXAM TRANSITION POLICY



The CPA profession is at an exciting juncture as it moves to the CPA Evolution model. To prepare for the 2024 CPA Exam launch, the Exposure Draft of the 2024 CPA Exam, which includes the draft Blueprints, will be released by the AICPA on July 1, 2022, and will outline the content and skills proposed for each section of the 2024 CPA Exam. The 2024 CPA Exam Final Report, which will include the final Blueprints, is scheduled to be released in January 2023, a year before the 2024 CPA Exam launches.

FAQs are available that might answer some of your more detailed questions regarding the newly released transition policy.

Additional information and FAQs regarding the CPA Evolution initiative are available at EvolutionofCPA.org. If your questions on the new CPA licensure model, examination and transition policy are still not answered, please reach out to us at Feedback@EvolutionofCPA.org.

For more information on becoming a CPA, please visit [This Way to CPA](#).

Frequently Asked Questions (FAQs)

This communication to CPA Exam candidates has been shared with Boards of Accountancy, State CPA Societies, accounting academia, CPA Exam review course providers, the media and other accounting organizations.

NASBA



PROMETRIC



NASBA | 150 Fourth Avenue North | Suite 700 | Nashville, TN | 37219-2417
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**State of Wisconsin
Department of Safety & Professional Services**

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Brad Wojciechowski		2) Date when request submitted: 05/26/2022 <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>	
3) Name of Board, Committee, Council, Sections: Accounting Examining Board			
4) Meeting Date: 06/08/2022	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? Education and Examination Matters – Discussion and Consideration 1.) NASBA Updating CPA Exam Application Portal	
7) Place Item in: <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session	8) Is an appearance before the Board being scheduled? <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: For board consideration			
11) Authorization			
		05/26/2022	
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	
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**State of Wisconsin
Department of Safety & Professional Services**

AGENDA REQUEST FORM

1) Name and Title of Person Submitting the Request: James Kuehn, LPPA		2) Date When Request Submitted: 5/24/22 <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>	
3) Name of Board, Committee, Council, Sections: Accounting Examining Board			
4) Meeting Date: 6/8/22	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? Credentialing Matters 1. Certified Public Accountants Certified and Licensed Since Last Review Meeting 2. Firms Licensed Since Last Review Meeting	
7) Place Item in: <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session	8) Is an appearance before the Board being scheduled? <input type="checkbox"/> Yes (<u>Fill out Board Appearance Request</u>) <input checked="" type="checkbox"/> No	9) Name of Case Advisor(s), if required:	
10) Describe the issue and action that should be addressed: Informational – No Action: List of Certified Public Accountants certified and licensed, and firms licensed since last review meeting on 3/9/2022			
11) Signature of person making this request James Kuehn		Authorization	Date 5/24/2022
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.			

1. Certified Public Accountants Certified and Licensed Since Last Review Meeting:

1. 28455-1; Behrens, Dayne
2. 28456-1; Miller, Ryan
3. 28457-1; Kosek, Agata
4. 28458-1; Goar, Keaton
5. 28459-1; Liermann, Zachary
6. 28460-1; Nelson, Alexandra
7. 28461-1; Hennen, Daniel
8. 28462-1; Wald, Haley
9. 28463-1; Lehr, Albert
10. 28464-1; Darling, Ronzel
11. 28465-1; Roberts, Molly
12. 28466-1; Briel, Kirsch
13. 28467-1; Pautz, Heidi
14. 28468-1; Staver, John
15. 28469-1; Elgersma, John
16. 28470-1; Hohnstein, Cathryn
17. 28471-1; Wilson, Taylor
18. 28472-1; Garica Torres, Cristian
19. 28473-1; Schimborski, Nicholas
20. 28474-1; Buresh, Nicholas
21. 28475-1; Leitinger, Daniel
22. 28476-1; Ertl, Alyssa
23. 28477-1; Smith, Hunter
24. 28478-1; Wolfinger, Kevin
25. 28479-1; Leonard, Mandy
26. 28480-1; Goetschel, Melissa
27. 28481-1; Diefenbach, Danielle
28. 28482-1; Ackeret, Alexander
29. 28483-1; Ai, Amy
30. 28484-1; Hoffman, Ethan
31. 28485-1; Kuchler, Kevin
32. 28486-1; Johnson, Anna
33. 28487-1; Lamp, Chase
34. 28488-1; Stark, Brian
35. 28489-1; Ludwig, Nicholas
36. 28490-1; Gretzinger, Craig
37. 28491-1; Fulton, Jadyne
38. 28492-1; Sekel, Taylor
39. 28493-1; Beam, Michael
40. 28494-1; Scott, Jeremy
41. 28495-1; Bains, Izharbir
42. 28496-1; Driscoll, Kevin
43. 28497-1; Hughes-Carlson, Zachary
44. 28498-1; Bednarcik, Justin
45. 28499-1; Stuber, Lauren
46. 28500-1; Kiskunas, Sarah
47. 28501-1; Harley, James
48. 28502-1; Steinbrecker, Emma
49. 28503-1; Mortensen, Samuel
50. 28504-1; Oettinger, Kari
51. 28505-1; Portnoy, Danielle
52. 28506-1; Kneiser, Emily
53. 28507-1; Samse, Jack
54. 28508-1; Goth, Michaela
55. 28509-1; Peterson, Michaela
56. 28510-1; Thoreson, Logan
57. 28511-1; Gackenheimer, Kayla
58. 28512-1; Robb, Rebecca
59. 28513-1; Boyd, Katelyn
60. 28514-1; Carr, Jenna
61. 28515-1; Mapes, Elijah
62. 28516-1; Wilson, Samantha
63. 28517-1; Spellman, Garrett
64. 28518-1; Staff, Madison

2. Firms Licensed Since Last Review Meeting

1. 1629-3; Fomba's Accountants & CPAs LLC
2. 1630-3; Leikness CPA LLC