



HYBRID (IN-PERSON/VIRTUAL)
ACCOUNTING EXAMINING BOARD
Room N208, 4822 Madison Yards Way, 2nd Floor, Madison
Contact: Brad Wojciechowski (608) 266-2112
March 8, 2023

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 November 30, 2022 (5-7)**
- 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) 2023 Meeting Dates **(8)**
 - 3) Annual Policy Review **(9-12)**
 - 4) Election of Officers, Appointment of Liaisons and Alternates, Delegation of Authorities **(13-21)**
 - 5) 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. Legislation and Policy Matters – Discussion and Consideration
- G. National Association of State Boards of Accountancy (NASBA) Matters – Discussion and Consideration (22)**
 - 1) Presentation – Current issues facing the Accounting Profession, Dan Dustin
 - 2) Virtual Presentation – Role of Regional Director, Jerry Weinstein

- 3) Proposed Amendments to the Uniform Accountancy Act's Model Rules **(23-27)**
- 4) NASBA 2022-23 Diversity Committee Update – Thuy Barron

H. Quarterly Board Chair Connection Meeting – Discussion and Consideration

I. Wisconsin Institute of Certified Public Accountants (WICPA) Educators Committee – Discussion and Consideration (28)

J. Education Qualifications for Certified Public Accountant Certification - Discussion and Consideration (29)

K. Administrative Rule Matters – Discussion and Consideration (30)

- 1) Review of Draft Biennial Report under S. 227.29, Wis. Stats **(31-34)**
- 2) Scope Statement: ACCY 2, Relating to Extension of CPA Credits **(35-36)**
- 3) Pending or Possible Rulemaking Projects **(37-43)**

L. Speaking Engagements, Travel, or Public Relation Requests, and Reports – Discussion and Consideration (44)

- 1) Travel Report: NASBA 41st Annual Conference for Executive Directors and Board Staff, as the Board's Executive Director, on February 27 – March 1, 2023 in Tucson, AZ – Brad Wojciechowski
- 2) Consideration of Attendance: NASBA Eastern Regional Meeting, May 31 – June 2, 2023 – Savannah, Georgia

M. 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

N. 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.).

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

- 1) **Proposed Stipulations, Final Decisions and Orders**
 - a. 22 ACC 001 – Kim M. Pritzl **(45-50)**
- 2) **Monitoring Matters**
 - a. William Markee, C.P.A. – Requesting Full Licensure **(50-68)**

P. 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

Q. Consulting with Legal Counsel

RECONVENE TO OPEN SESSION IMMEDIATELY FOLLOWING CLOSED SESSION

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

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

ADJOURNMENT

NEXT MEETING: JUNE 7, 2023

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://dps.wi.gov>. 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 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 30, 2022**

PRESENT: Thuy Barron, Michael Friedman, Robert Misey (*arrived at 9:15 a.m.*), Joan Phillips, John Reinemann, Susan Strautmann

EXCUSED: David Schlichting

STAFF: Adam Barr, Acting Executive Director; Jameson Whitney, Legal Counsel; Sofia Anderson, Administrative Rule Coordinator; Dialah Azam, Bureau Assistant; and other DSPS Staff

CALL TO ORDER

Michael Friedman, Chairperson, called the meeting to order at 9:02 a.m. A quorum of five (5) members was confirmed.

ADOPTION OF AGENDA

Amendments to the Agenda

- Page 3: Item T. “Monitoring Manners” change to “Monitoring **Matters**” and move under Item S. “Deliberation on Division of Legal Services and Compliance (DLSC) Matters”

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

APPROVAL OF MINUTES OF AUGUST 31, 2022

MOTION: Joan Phillips moved, seconded by Thuy Barron, to approve the Minutes of August 31, 2022 as published. Motion carried unanimously.

Robert Misey arrived at 9:15 a.m.

PROMOTION OF THE PROFESSION OF ACCOUNTING

MOTION: Michael Friedman moved, seconded by Joan Phillips, to designate John Reinemann to explore and pursue legislative options regarding HEAB scholarships to promote the profession of Accounting in Wisconsin. Motion carried unanimously.

CLOSED SESSION

MOTION: Thuy Barron moved, seconded by Robert Misey, to convene to closed session to deliberate on cases following hearing (s. 19.85(1)(a), Stats.); to consider licensure or certification of individuals (s. 19.85(1)(b), Stats.); to consider closing disciplinary investigations with administrative warnings

(ss. 19.85 (1)(b), and 440.205, Stats.); to consider individual histories or disciplinary data (s. 19.85 (1)(f), Stats.); and to confer with legal counsel (s. 19.85(1)(g), Stats.). Michael Friedman, Chairperson read the language of the motion. The vote of each member was ascertained by voice vote. Roll Call Vote: Thuy Barron-yes; Michael Friedman-yes; Robert Misey-yes; Joan Phillips-yes; John Reinemann-yes; and Susan Strautmann-yes. Motion carried unanimously.

The meeting convened to Closed Session at 11:13 a.m.

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

Case Closings

20 ACC 017 – J.S.

MOTION: John Reinemann moved, seconded by Susan Strautmann, to close DLSC Case Number 20 ACC 017, against J.S., for Lack of Jurisdiction (L2). Motion carried unanimously.

Proposed Stipulations, Final Decisions, and Orders

22 ACC 012 – Mark James J. Spaeth

MOTION: Joan Phillips moved, seconded by Thuy Barron, to adopt the Findings of Fact, Conclusions of Law and Order in the matter of disciplinary proceedings against Mark James J. Spaeth, DLSC Case Number 22 ACC 012. Motion carried unanimously.

Monitoring Matters

***Brian R. Leek, C.P.A.
Requesting Full Licensure***

MOTION: John Reinemann moved, seconded by Michael Friedman, to grant the request of Brian R. Leek, C.P.A. for full licensure. Motion carried unanimously.

RECONVENE TO OPEN SESSION

MOTION: Joan Phillips moved, seconded by Robert Misey, to reconvene into open session. Motion carried unanimously.

The meeting reconvened into Open Session at 11:29 a.m.

VOTE ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION

MOTION: Michael Friedman moved, seconded by Robert Misey, to affirm all motions made and votes taken in closed session. Motion carried unanimously.

(Be advised that any recusals or abstentions reflected in the closed session motions stand for the purposes of the affirmation vote.)

ADJOURNMENT

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

The meeting adjourned at 11:31 a.m.

DRAFT

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

AGENDA REQUEST FORM

| | | | |
|---|---|---|--|
| 1) Name and title of person submitting the request: Dialah Azam, Bureau Assistant | | 2) Date when request submitted: 2/23/2023 <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: 3/8/2023 | 5) Attachments: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 6) How should the item be titled on the agenda page? 2023 Meeting Dates | |
| 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: The Board will review and potentially make a motion to approve the follow 2023 meeting dates: a. Wednesday, March 8, 2023 – DSPS b. Wednesday, June 7, 2023 – Virtual c. Wednesday, August 30, 2023 – Virtual d. Wednesday, November 29, 2023 - Virtual | | | |
| 11) Authorization | | | |
| <i>Dialah Azam</i> | | <i>2/23/2023</i> | |
| 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 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: Katlin Schwartz, Bureau Assistant on behalf of Division of Policy Development Executive Directors | | 2) Date when request submitted: 12/14/2022 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: All Boards | | | |
| 4) Meeting Date: First Meeting of 2023 | 5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | 6) How should the item be titled on the agenda page? Annual Policy Review | |
| 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: Please be advised of the following Annual Policy Review items: <ol style="list-style-type: none"> 1. In-Person Meeting Policy: Depending on the frequency of Board meetings, a Board may be allowed a certain number of in-person meetings. <ul style="list-style-type: none"> • 4-5 Meetings per year = 1 in-person opportunity • 6-8 Meetings per year = 2 in-person opportunities • 12 Meetings per year = 4 in-person opportunities 2. Attendance/Quorum: Thank you for your service and for your commitment to meeting attendance. If you cannot attend a meeting or if you have scheduling conflicts impacting your attendance, please let us know ASAP. Timely notification is appreciated as quorum is required for our Boards, Sections and Councils to meet pursuant to Open Meetings Law. 3. Walking Quorum: Board/Section/Council members must not collectively discuss the body's business outside of a properly noticed meeting. Should several members of a body do so, the members could be violating the open meetings law. 4. Mandatory Training: All Board Members must complete their annual Public Records and Ethics Trainings, if not complete, the training will be done at the next meeting. 5. Agenda Deadlines: Please communicate agenda topics to your Executive Director before the agenda submission deadline which is at 12:00 pm, 8 business days prior to 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. (Attachments: Per Diem Example, Travel Voucher Example) 7. Lodging Accommodations/Hotel Cancellation Policy: Lodging accommodations are available to eligible members. Standard eligibility: member must leave home before 6:00 a.m. to attend a meeting by the scheduled start time. <ul style="list-style-type: none"> • If a member cannot attend a meeting it is their responsibility to cancel their reservation within the applicable cancellation timeframe. If a meeting is changed to occur remotely or is cancelled or rescheduled DSPS staff will cancel or modify reservations as appropriate. 8. Inclement Weather Policy: In the event of inclement weather the agency may change a meeting from an in-person venue to one that is executive remotely. | | | |
| 11) Authorization | | | |
| Katlin Schwartz | | 12/14/2022 | |
| 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 | |
| Directions for including supporting documents: <ol style="list-style-type: none"> 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. | | | |

Timeline of a Meeting

8 business days prior to the meeting: All agenda materials are due to the Department by 12:00 pm, 8 business days prior to the meeting date.

7 business days prior to the meeting: The draft agenda page is due to the Executive Director. The Executive Director transmits to the Chair for review and approval.

5 business days prior to the meeting: The approved agenda is returned to the Bureau Assistant 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 Department website.

Agenda Item Examples:

- Approval of the Agenda and Minutes (from the last meeting)
- Open Session Items
 - Public Hearings (on Admin Rules)
 - Administrative Matters
 - Legislation and Policy Matters
 - Administrative Rules Matters
 - Credentialing Matters
 - Education and Exam Issues
 - Public Agenda Requests
 - Current Issues Affecting the Profession
 - Public Comments
- Closed Session items
 - Deliberations on Proposed Disciplinary Actions
 - Stipulations
 - Administrative Warnings
 - Case Closings
 - 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 Public Notices and Meeting Minutes website: publicmeetings.wi.gov.

1 business day after the Meeting: "Action" lists are distributed by 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 decisions are acted on and/or implemented within the appropriate divisions in the Department. Minutes approved by the board are published on the the Public Notices and Meeting Minutes website: publicmeetings.wi.gov.

Department of Safety and Professional Services

PER DIEM REPORT

INSTRUCTIONS: Claimant records board-related activities by entering the date of an activity, the duration of time spent in that activity, the relevant purpose code (see purpose code descriptions below), where the activity is conducted, and the type of activity performed. Only one (1) \$25.00 per diem payment can be issued on any given calendar day.

Purpose Codes:

- A. Official meetings including video/teleconference calls** (automatic day of per diem): i.e., board, committee, board training or screening panels; **Hearings**, i.e., Senate Confirmation, legislative, disciplinary or informal settlement conferences; **Examinations and Test Development Sessions**, i.e., test administration, test review or analysis events, national testing events, tour of test facilities, etc.)
- B. Other** (One (1) per diem will be issued for every five (5) hours spent in category B, per calendar month): i.e., review of disciplinary cases, consultation on cases, review of meeting materials, board liaison work e.g., contacts regarding Monitoring, Professional Assistance Procedure, Credentialing, Education and Examinations

| NAME OF EXAMINING BOARD OR COUNCIL EXAMPLE EXAMINING BOARD | | | BOARD OR COUNCIL MEMBER'S NAME MARY SUNSHINE | | |
|--|---------------------------------------|------------------------|--|--|--|
| Activity Date MM/DD/YY | Duration of Activity Hours/Minutes | Purpose Code A or B | Where Performed City/Location (Home, Work, DSPS) | Activity Describe Activity Performed (see purpose codes) | |
| 12/2/20 | 2 hrs | B | Pleasant Prairie/Home | Review of screening panel materials | |
| 12/3/20 | 2 hr / 30 mins | B | Pleasant Prairie/Home | Review of screening panel materials | |
| 12/10/20 | 1 hr | A | Pleasant Prairie/Home | Screening Panel Meeting - Teleconference | |
| 12/12/20 | 1 hr / 30 mins | B | Pleasant Prairie/Home | Case consultation | |
| 12/13/20 | 1 hr | B | Pleasant Prairie/Home | Liaison: Application Review | |
| 12/16/20 | 6 hrs | A | Madison/DSPS | Board Member Training | |
| | | | | <p>The 5-hour rule applies to "B" code activities. Add the 'B' codes within the calendar month and then divide by five (5) hours to calculate your per diem payment. In this case the total is seven (7) hours which equals one (1) day of per diem.</p> <p>Each 'A' code is an automatic day of per diem regardless of time spent in that activity. Ms. Sunshine is eligible for two (2) additional days of payment.</p> <p>Department staff completes the fields titled "Total Days Claimed".</p> | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| CLAIMANT'S CERTIFICATION | | | Comments: <div style="text-align: center; font-size: 2em; color: #ff9900; margin-top: 20px;">↓</div> | | |
| The undersigned certifies, in accordance with § 16.53, Wis. Stats., that this account for per diem, is just and correct; and that this claim is for service necessarily incurred in the performance of duties required by the State, as authorized by law. | | | | | |
| <i>Mary Sunshine</i> | | <i>1/4/2021</i> | Supervisor _____ Date _____ | | |
| Claimant's Signature | | Date | | | |

EMPL ID: 100012345-0

To be completed by Department staff: TOTAL DAYS CLAIMED: 3 @ \$25.00 = 75.00

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

AGENDA REQUEST FORM

| | | | |
|--|---|--|--|
| 1) Name and title of person submitting the request: Dialah Azam, Bureau Assistant | | 2) Date when request submitted: 2/23/2023 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: 1/12/2023 | 5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | 6) How should the item be titled on the agenda page? Administrative Matters <ul style="list-style-type: none"> • Election of Officers, Appointment of Liaisons and Alternates, Delegation of Authorities | |
| 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: <ol style="list-style-type: none"> 1) The Board, Council or Section should conduct Election Officers: Chairperson, Vice Chairperson & Secretary 2) The newly elected Chairperson should review and appoint/reappoint Liaisons and Alternates as appropriate 3) The Board should review and then consider its existing delegated authorities including any modification of these delegations and any proposals for additional delegations. <ol style="list-style-type: none"> a. Credentialing Delegations b. Monitoring Delegations | | | |
| 11) Authorization <hr/> <div style="display: flex; justify-content: space-between;"> <i>Dialah Azam</i> 2/23/2023 </div> <hr/> <div style="display: flex; justify-content: space-between;"> Signature of person making this request Date </div> <hr/> <div style="display: flex; justify-content: space-between;"> Supervisor (Only required for post agenda deadline items) Date </div> <hr/> <div style="display: flex; justify-content: space-between;"> Executive Director signature (Indicates approval for post agenda deadline items) Date </div> | | | |
| Directions for including supporting documents: <ol style="list-style-type: none"> 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. | | | |

ACCOUNTING EXAMINING BOARD

2022 Elections, Liaisons and Delegations

Election of Officers

| 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.

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.

Roles and Authorities Delegated for Monitoring

The Monitoring Liaison (“Liaison”) is a Board/Section designee who works with department monitors (“Monitor”) to enforce Board/Section orders as explained below.

Authorities Delegated to the Monitoring Liaison

The Liaison may take the following actions on behalf of the Board/Section:

1. Grant a temporary reduction in random drug screen frequency upon Respondent’s request if he/she is unemployed and is otherwise compliant with Board/Section order. The temporary reduction will be in effect until Respondent secures employment in the profession. The Department Monitor (“Monitor”) will draft an order and sign on behalf of the Liaison.
2. Grant a stay of suspension if Respondent is eligible per the Board/Section order. The Monitor will draft an order and sign on behalf of the Liaison.
3. Remove the stay of suspension if there are repeated violations or a substantial violation of the Board/Section order. In conjunction with removal of any stay of suspension, the Liaison may prohibit Respondent from seeking reinstatement of the stay for a specified period of time. The Monitor will draft an order and sign on behalf of the Liaison.
4. Grant or deny approval when Respondent proposes continuing/disciplinary/remedial education courses, treatment providers, mentors, supervisors, change of employment, etc. unless the order specifically requires full-Board/Section approval.
- ~~5. Grant a maximum of one 90-day extension, if warranted and requested in writing by Respondent, to complete Board/Section ordered continuing/disciplinary/remedial education.~~
- ~~6. Grant a maximum of one extension or payment plan for proceeding costs and/or forfeitures if warranted and requested in writing by Respondent.~~
- ~~7. Grant a maximum of one extension, if warranted and requested in writing by Respondent, to complete a Board/Section ordered evaluation or exam.~~
5. Grant full reinstatement of licensure if Respondent has fully complied with all terms of the order without deviation. The Monitor will draft an order and obtain written authorization from the Liaison to sign on their behalf.
6. Grant or deny a request to appear before the Board/Section in closed session.
7. The Liaison may determine whether Respondent’s petition is eligible for consideration by the full Board/Section.
8. *(Except Pharmacy and Medical)* Accept Respondent’s written request to surrender credential. If accepted by the Liaison, Monitor will consult with Board Counsel to determine if a stipulation is necessary. If a stipulation is not necessary, Monitor will draft an order and sign on behalf of the Liaison. If denied by the Liaison, the request to surrender credential will go to the full Board for review.

9. Grant Respondent's petition for a reduction in drug screens per the standard schedule, below. If approved, Monitor will draft an order and sign on behalf of the Liaison. Orders that do not start at 49 screens will still follow the same standard schedule.
 - a. Initial: 49 screens (including 1 hair test, if required by original order)
 - b. 1st Reduction: 36 screens (plus 1 hair test, if required by original order)
 - c. 2nd Reduction: 28 screens plus 1 hair test
 - d. 3rd Reduction: 14 screens plus 1 hair test
10. (*Dentistry only*) Ability to approve or deny all requests from a respondent.

~~11. The Liaison may approve or deny Respondent's request to be excused from drug and alcohol testing for work, travel, etc.~~

Authorities Delegated to the Department Monitor

The Monitor may take the following actions on behalf of the Board/Section, draft an order and sign:

1. Grant full reinstatement of licensure if education is the sole condition of the limitation and Respondent has submitted the required proof of completion for approved courses.
2. Suspend the license if Respondent has not completed Board/Section-ordered education and/or paid costs and forfeitures within the time specified by the Board/Section order. The Monitor may remove the suspension and issue an order when proof of completion and/or payment have been received.
3. Suspend the license (or remove stay of suspension) if Respondent fails to enroll and participate in an Approved Program for drug and alcohol testing within 30 days of the order, or if Respondent 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. Grant or deny approval when Respondent proposes treatment providers [, mentors, supervisors, etc.] unless the Order specifically requires full-Board/Section or Board designee approval.
5. Grant a maximum of one 90-day extension, if warranted and requested in writing by Respondent, to complete Board/Section-ordered continuing/disciplinary/remedial education.
6. Grant a maximum of one 90-day extension or payment plan for proceeding costs and/or forfeitures if warranted and requested in writing by Respondent.
7. Grant a maximum of one 90-day extension, if warranted and requested in writing by Respondent, to complete a Board/Section-ordered evaluation or exam.

Authorities Delegated to Board Legal Counsel

Board Legal Counsel may take the following actions on behalf of the Board/Section:


1. Sign Monitoring orders that result from Board/Section meetings on behalf of the Board/Section Chair.

Updated 12/13/2021

2022 Roles & Authorities

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

AGENDA REQUEST FORM

| | | | |
|---|---|---|--|
| 1) Name and title of person submitting the request: Brad Wojciechowski, Executive Director | | 2) Date when request submitted: 2/24/2023 <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: 03/08/2023 | 5) Attachments: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 6) How should the item be titled on the agenda page? National Association of State Boards of Accountancy (NASBA) Matters – Discussion and Consideration | |
| 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 Appearance Request for Non-DS/PS Staff)</i> <input checked="" type="checkbox"/> Yes Dan Dustin, Vice President, State Board Relations - NASBA Jerry Weinstein, NASBA Great Lakes Region Director <input type="checkbox"/> No | 9) Name of Case Advisor(s), if applicable: <Click Here to Add Case Advisor Name or N/A> | |
| 10) Describe the issue and action that should be addressed: 1) Presentation – Current issues facing the Accounting Profession, Dan Dustin 2) Virtual Presentation – Role of Regional Director, and Great Lakes Region Teleconference Report, Jerry Weinstein – Discussion and Consideration 3) Proposed Amendments to the Uniform Accountancy Act’s Model Rules 4) NASBA Diversity Committee Update – Thuy Barron | | | |
| 11) Authorization | | | |
|  Signature of person making this request | | 02/24/2023 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 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. | | | |



National Association of State Boards of Accountancy

February 15, 2023

TO: State Boards of Accountancy and other interested parties

FROM: Nicola Neilon, Chair – NASBA Uniform Accountancy Act Committee

As approved by the NASBA Board of Directors, we are releasing for a 60-day comment period, a revised exposure draft incorporating additional proposed amendments to the Uniform Accountancy Act's Model Rules that pertain to the examination. The original amendments were developed by the NASBA CBT Administration Committee and reviewed by the NASBA Uniform Accountancy Act Committee, which recommended them to the NASBA Board for public comment at its October 11, 2022, meeting.

At its January 2023, meeting, NASBA's Board of Directors voted unanimously to support further amendments to Rule 5-7 that would increase the length of conditional credit from 18 months to 24 months and to request a review of the proposed language in Rule 5-7(e) to determine if greater clarity as to a Board's authority to allowing additional time to candidates could be gained by adding descriptive language. In February, NASBA's Uniform Accountancy Act committee met and developed the additional clarifying language. NASBA's Board of Directors approved both additional changes for exposure at its February 14, 2023, meeting.

The changes being proposed cover the granting of credit requirements for sections passed on the Uniform CPA Examination (Exam) for those wishing to enter the CPA profession. The revised exposure draft provides that once a candidate has successfully passed one section of the Exam, all jurisdictions provide candidates with a rolling twenty-four (24) month period to successfully pass the remaining sections of the examination. The date from which credit is calculated varies among the jurisdictions. In addition, recent revisions to the Exam indicate that score delays may occur when updates are made to Exam content and structure. The Committees' recommendation seeks to provide uniformity among the jurisdictions on how the granting of credit is calculated and to address possible future score delays when Exam content or structure changes occur.

As proposed, Rule 5-7 Retake and granting of credit requirements would be deleted and re-written to include:

- Rule 5-7(a) provides that a candidate may take the required Test Sections individually in any order and that credit for any Test Section passed shall be valid for twenty-four (24) months from the date the passing score was released by NASBA to the candidate or the Board.
- Rule 5-7(a)(1) provides a candidate must pass all Test Sections within a rolling twenty-four (24) month period that begins with the date the first passing score(s) are released by NASBA to the candidate or the Board. The rolling window would conclude with the sit date of the final Test Section passed, regardless of when the score is released by NASBA for the final Test

Section. If all Test Sections are not passed within twenty-four (24) months, credit for any Test Section passed outside the twenty-four (24) month period shall expire.

- Rule 5-7(b) is being proposed to prohibit a candidate from taking a failed Test Section until the candidate has been notified of the score for the most recent attempt of that failed Test Section.
- Rule 5-7(c) provides that a candidate is deemed to have passed all required Test Sections in the rolling twenty-four (24) month period.
- Rules 5-7(d) provides a candidate shall retain credit for any and all Test Sections of the examination passed as a candidate of another state if such credit would have been given under then applicable requirements in this State.
- Rule 5-7(e) provides that the period of time to pass all Test Sections of the examination may be extended by the Board upon a showing that the credit was lost by reason of individual hardship including, but not limited to, health; military service; a disruption at the local, regional, or national level impacting the candidate; or other circumstances beyond the candidate's control.

We believe these changes will provide guidance for State Boards and candidates in the years ahead. We encourage the State Boards and other interested parties to consider these proposed changes and send any comments or recommendations to the UAA Committee via uaacomment@nasba.org by April 17, 2023.

Sincerely,

Nicola Neilon

Nicola Neilon, CPA
Chair, NASBA Uniform Accountancy Act Committee

Uniform Accountancy Act Model Rules – Conditional Credit

Rule 5-7 – Retake and granting of credit requirements.

~~(a) — A Candidate may take the required Test Sections individually and in any order. Credit for any Test Section(s) passed shall be valid for a period of eighteen (18) months and be calculated from the actual date the Candidate took that Test Section, without having to attain a minimum score on any failed Test Section(s) and without regard to whether the Candidate has taken other Test Sections.~~

~~(1) — Candidates must pass all Test Sections of the examination within a rolling eighteen (18) month period, which begins on the date that the first Test Section(s) passed is taken.~~

~~(2) — (A) — Subject to subsection 7(a)(2)(B), Candidates cannot retake a failed Test Section(s) in the same testing window. A testing window is equal to a calendar quarter (January-March, April-June, July-September, October-December). Candidates will be able to test no less than two (2) months out of each testing window.~~

~~(B) — If the Board determines that the examination system changes necessary to eliminate the test window limitations have been implemented, subsection (A) will no longer be effective, and a Candidate can retake a Test Section once their grade for a n y previous attempt of that same Test Section has been released.~~

~~(3) — In the event all Test Sections of the examination are not passed within the rolling eighteen (18) month period, credit for any Test Section(s) passed outside the eighteen (18) month period will expire and that Test Section(s) must be retaken.~~

~~(b) — A Candidate shall retain credit for any and all Test Sections of the examination passed as a candidate of another state if such credit would have been given under then applicable requirements in this State.~~

~~(c) — A Candidate shall be deemed to have passed the examination once the Candidate holds at the same time valid credit for passing each of the Test Sections of the examination. For purposes of this section, credit for passing a Test Section of the examination is valid from the actual date of the Testing Event for that Test Section, regardless of the date the Candidate actually receives notice of the passing grade.~~

~~(d) — Notwithstanding subsection (a) of this Rule, the Board may in particular cases extend the term of credit validity upon a showing that the credit was lost by reason of circumstances beyond the Candidate's control.~~

(a) A Candidate may take the required Test Sections individually and in any order. Credit for passing any Test Section shall be valid for that Test Section for twenty-four (24) months from the date the passing score for such Test Section is released by NASBA to the Candidate or the Board, as the case may be, regardless of the number of Test Sections taken or having to attain a minimum score on any failed section(s).


(1) A Candidate shall pass all required Test Sections within a rolling twenty-four (24) month period. The rolling twenty-four (24) month period begins on the date the first passing score(s) are released by NASBA to the Candidate or the Board, as the case may be. The rolling twenty-four (24) month period concludes on the date the Candidate sits for the final Test Section passed, regardless of when the score is released by NASBA for the final Test Section.

(2) A Candidate who earns initial credit on one or more Test Section(s) of the CPA examination must sit for and complete the remaining required Test Section(s) of the examination by midnight local time at the Board's main office on the last day of the twenty-four (24) month period.

- (3) If all required Test Sections are not passed within this initial twenty-four (24) month period, credit for the first Test Section(s) passed shall expire and a new rolling twenty-four (24) month period shall begin on the date the second passing score(s) were released by NASBA to the Candidate or the Board, as the case may be, and continue for twenty-four (24) months from that date. If all required Test Section(s) are not passed within this next rolling twenty-four (24) month period, credit for the second Test Section(s) passed shall expire and a new rolling twenty-four (24) month period will begin on the date the next Test Section passing score, if any, was released by NASBA to the Candidate or the Board, as the case may be, and this cycle of twenty-four (24) month rolling periods and Test Section credit expirations will continue until all Test Sections are passed within one twenty-four (24) month rolling period. Notwithstanding the foregoing, if a Candidate stops testing for a twenty-four (24) month period, then all credit for previously passed Test Sections will expire.
- (b) A Candidate shall not retake a failed Test Section until the Candidate has been notified of the score for the most recent attempt of that failed Test Section.
- (c) A Candidate shall be deemed to have passed the examination if the Candidate obtains credit for passing all required Test Sections in one rolling twenty-four (24) month period.
- (d) A Candidate shall retain credit for any and all required Test Sections of the examination passed as a Candidate of another state if such credit would have been given under then applicable requirements in this State.
- (e) Notwithstanding subsections (a), (b), and (c) of this Rule, the period of time in which to pass all required Test Sections of the examination may be extended by the Board upon a showing that the credit was lost by reason of individual hardship including, but not limited to, health; military service; a disruption at a local, regional, or national level impacting the Candidate; or other circumstances beyond the Candidate's control.


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

AGENDA REQUEST FORM

| | | | |
|---|--|---|--|
| 1) Name and title of person submitting the request: Brad Wojciechowski, Executive Director | | 2) Date when request submitted: 2/24/2023 <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: 03/08/2023 | 5) Attachments: <input type="checkbox"/> Yes <input type="checkbox"/> No | 6) How should the item be titled on the agenda page? Wisconsin Institute of Certified Public Accountants (WICPA) Educators Committee – Discussion and Consideration | |
| 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 Appearance Request for Non-DSPS Staff)</i> <input type="checkbox"/> Yes <Appearance Name(s)> <input type="checkbox"/> No | 9) Name of Case Advisor(s), if applicable: <Click Here to Add Case Advisor Name or N/A> | |
| 10) Describe the issue and action that should be addressed: <Click Here to Add Description> | | | |
| 11) Authorization | | | |
|  | | 02/24/2023 | |
| 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 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. | | | |

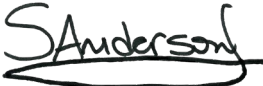
**State of Wisconsin
Department of Safety & Professional Services**

AGENDA REQUEST FORM

| | | | |
|---|--|--|--|
| 1) Name and title of person submitting the request: Brad Wojciechowski, Executive Director | | 2) Date when request submitted: 02/24/2023 <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: 03/08/2023 | 5) Attachments: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 6) How should the item be titled on the agenda page? Education Qualifications for Certified Public Accountant Certification – Discussion and Consideration | |
| 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 Appearance Request for Non-DSPS Staff)</i> <input type="checkbox"/> Yes <Appearance Name(s)> <input type="checkbox"/> No | 9) Name of Case Advisor(s), if applicable: <Click Here to Add Case Advisor Name or N/A> | |
| 10) Describe the issue and action that should be addressed: <Click Here to Add Description> | | | |
| 11) Authorization | | | |
|  | | 02/24/2023 | |
| 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 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: Sofia Anderson, Administrative Rules Coordinator | | 2) Date when request submitted: 2/24/2023 <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: March 8, 2023 | 5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | 6) How should the item be titled on the agenda page? Administrative Rules Matters – Discussion and Consideration 1. Scope Statement: Accy 2 relating to extension of CPA credits 2. 2023 Biennial Report draft pursuant s. 227.29, Stats. 3. Pending and Possible Rulemaking Projects | |
| 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 Appearance Request for Non-DSPS Staff)</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 9) Name of Case Advisor(s), if required: N/A | |
| 10) Describe the issue and action that should be addressed: Attachments: 1. Scope Statement: Accy 2 relating to extension of CA credits. 2. Rule project tentative timeline. 3. 2023 Biennial Report draft. 4. 2021 Biennial report. 5. Accounting rules from 2021 to 2023 chart. 6. Rule project charts. | | | |
| 11) Authorization | | | |
|  | | 2/24/23 | |
| Signature of person making this request | | Date | |
| Supervisor (if required) | | Date | |
| Executive Director signature (indicates approval to add post agenda deadline item to agenda) Date | | | |
| Directions for including supporting documents: 1. This form should be attached to any documents submitted to the agenda. 2. Post Agenda Deadline items must be authorized by a Supervisor and the Policy Development Executive Director. 3. If necessary, provide original documents needing Board Chairperson signature to the Bureau Assistant prior to the start of a meeting. | | | |

Michael E. Friedman
Chairperson

ACCOUNTING EXAMINING BOARD

4822 Madison Yards Way
PO Box 8366
Madison WI 53708-8366

David K. Schlichting
Vice Chairperson



Email: dsps@wisconsin.gov
Voice: 608-266-2112
FAX: 608-267-3816

Susan M. Strautmann
Secretary

March __, 2023

Senator Stephen Nass, Senate Co-Chairperson
Joint Committee for Review of Administrative Rules
Room 10 South, State Capitol
Madison, WI 53702

Representative Adam Neylon, Assembly Co-Chairperson
Joint Committee for Review of Administrative Rules
Room 204 North, State Capitol
Madison, WI 53702

RE: Report Submitted in Compliance with s. 227.29 (1), Stats.

Dear Senator Nass and Representative Neylon:

This report has been prepared and submitted in compliance with s. 227.29 (1), Stats.

I. Unauthorized rules, as defined in s. 227.26 (4) (a):

After careful review of the Board's administrative rules, the Board has determined that no promulgated rules are unauthorized.

II. Rules for which the authority to promulgate has been restricted:

After careful review of the Board's administrative rules, the Board has determined that no promulgated rules have restricted authority.

III. Rules that are obsolete or that have been rendered unnecessary:

| Rule | Description of why the rule is obsolete or has been rendered unnecessary. | Action taken to address or reason for not taking an action |
|-------------|--|---|
| EmR 2113 | The purpose of this rule was to provide a temporary extension of the 18-month rolling deadline within which all sections of the Uniform CPA examination must be passed. The extension was meant to be until December 31, 2021. | A permanent rule (CR 21-013) superseded this rule and became effective on January 1 st , 2022. |

IV. Rules that are duplicative of, superseded by, or in conflict with another rule, a state statute, a federal statute or regulation, or a ruling of a court of competent jurisdiction:

After careful review of the Board's administrative rules, the Board has determined that EmR 2113 was superseded by CR 21-013.

V. Rules that are economically burdensome:

After careful review of the Board's administrative rules, the Board has determined that no promulgated rules are economically burdensome.

VI. Status of rules identified in the Board's previous report:

The Board identified CR 20-041 as action taken to address ss. Accy 2.202 (5) and Accy 2.303 (3) , which were obsolete or had been rendered unnecessary due to containing provisions relating to applications filed prior to October 1, 2018, and October 1, 2017, respectively. CR 20-041 became effective on November 1, 2021.

Thank you.

Sincerely,

Michael Friedman
Chairperson
Accounting Examining Board

Michael E. Friedman
Chairperson

ACCOUNTING EXAMINING BOARD

4822 Madison Yards Way
PO Box 8366
Madison WI 53708-8366

David K. Schlichting
Vice Chairperson



Email: dsps@wisconsin.gov
Voice: 608-266-2112
FAX: 608-267-3816

Susan M. Strautmann
Secretary

March 9, 2021

Senator Stephen Nass, Senate Co-Chairperson
Joint Committee for Review of Administrative Rules
Room 10 South, State Capitol
Madison, WI 53702

Representative Adam Neylon, Assembly Co-Chairperson
Joint Committee for Review of Administrative Rules
Room 204 North, State Capitol
Madison, WI 53702

RE: Report Submitted in Compliance with s. 227.29 (1), Stats.

Dear Senator Nass and Representative Neylon:

This report has been prepared and submitted in compliance with s. 227.29 (1), Stats.

I. Unauthorized rules, as defined in s. 227.26 (4) (a):

After careful review of the Board's administrative rules, the Board has determined that no promulgated rules are unauthorized.

II. Rules for which the authority to promulgate has been restricted:

After careful review of the Board's administrative rules, the Board has determined that no promulgated rules have restricted authority.

III. Rules that are obsolete or that have been rendered unnecessary:

| Rule | Description of why the rule is obsolete or has been rendered unnecessary. | Action taken to address or reason for not taking an action |
|----------------------------------|---|---|
| Accy 2.202 (5) Accy 2.303 (3) | These sections contain provisions relating to applications filed prior to October 1, 2018, and October 1, 2017, respectively. | A final draft rule (CR 20-041) has been approved by the Governor for submission to the Legislature. |

IV. Rules that are duplicative of, superseded by, or in conflict with another rule, a state statute, a federal statute or regulation, or a ruling of a court of competent jurisdiction:

After careful review of the Board's administrative rules, the Board has determined that no promulgated rules are duplicative of, superseded by, or in conflict with another rule, a state statute, a federal statute or regulation, or a ruling of a court of competent jurisdiction.

V. Rules that are economically burdensome:

After careful review of the Board's administrative rules, the Board has determined that no promulgated rules are economically burdensome.

VI. Status of rules identified in the Board's previous report:

The Board identified no rules in its previous report.

Thank you.

Sincerely,

Michael Friedman
Chairperson
Accounting Examining Board

STATEMENT OF SCOPE

Accounting Examining Board

Rule No.: Chapter Accy 2

Relating to: Extension of CPA credits

Rule Type: Both Emergency and Permanent

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

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 resulting in a delay or possibly a denial of their opportunity to be employed or start a business as a CPA in Wisconsin.

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

NASBA recently notified all board members that they will be launching a new CPA Examination in January 2024. They also advised each state boards that the transition period might negatively impact exam takers because it may limit opportunities to test and create delays in score reporting. For these reasons, NASBA has recommended the Board to extend until June 30, 2025, all credit deadlines set to expire on January 1, 2024, in order to reduce negative impact to candidates.

In light of this, the Accounting Examining Board will update section Accy 2 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.

Contact Person: Sofia Anderson, (608) 261-4463, DSPSAdminRules@wisconsin.gov

Approved for publication:

Approved for implementation:

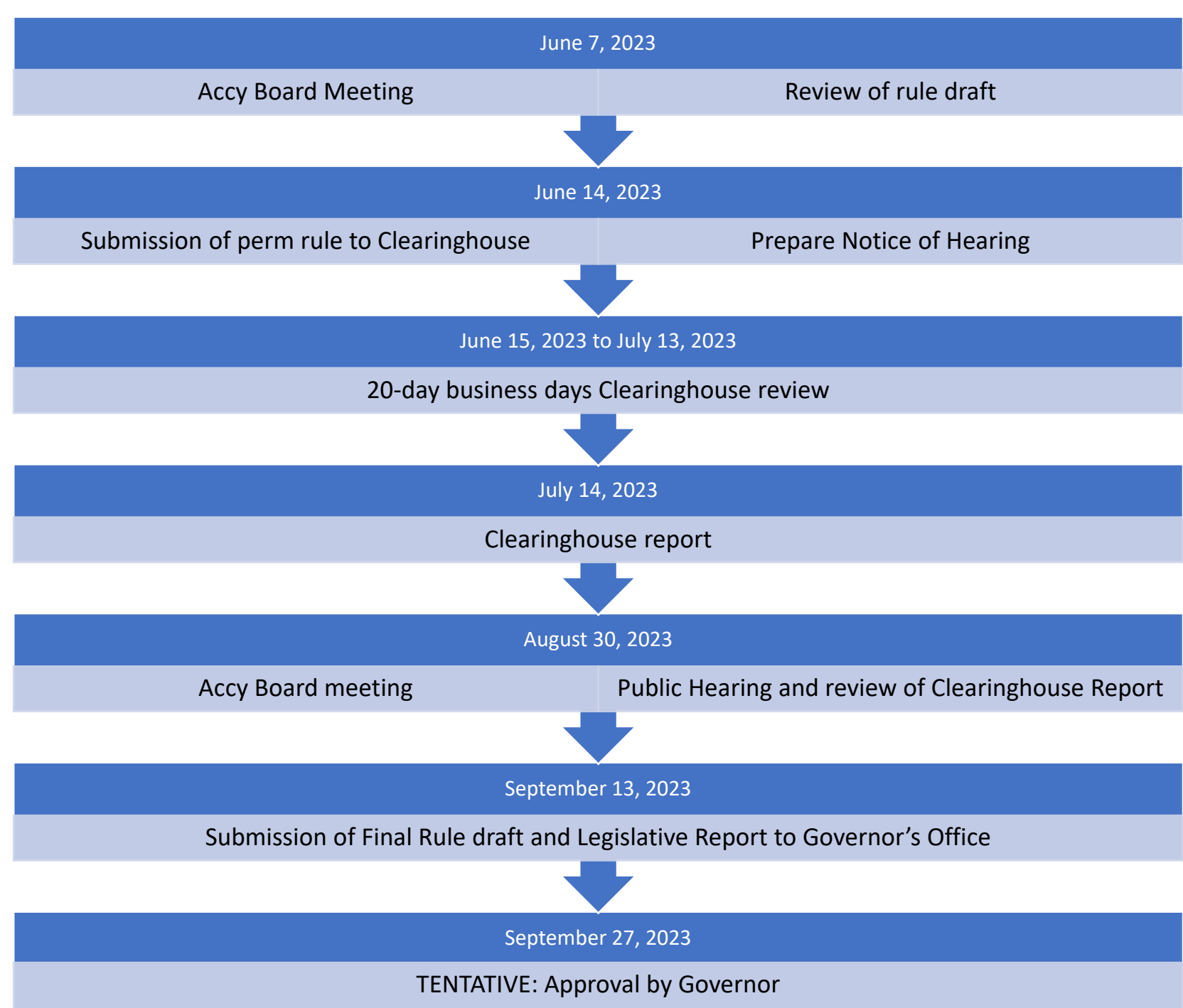
Authorized Signature

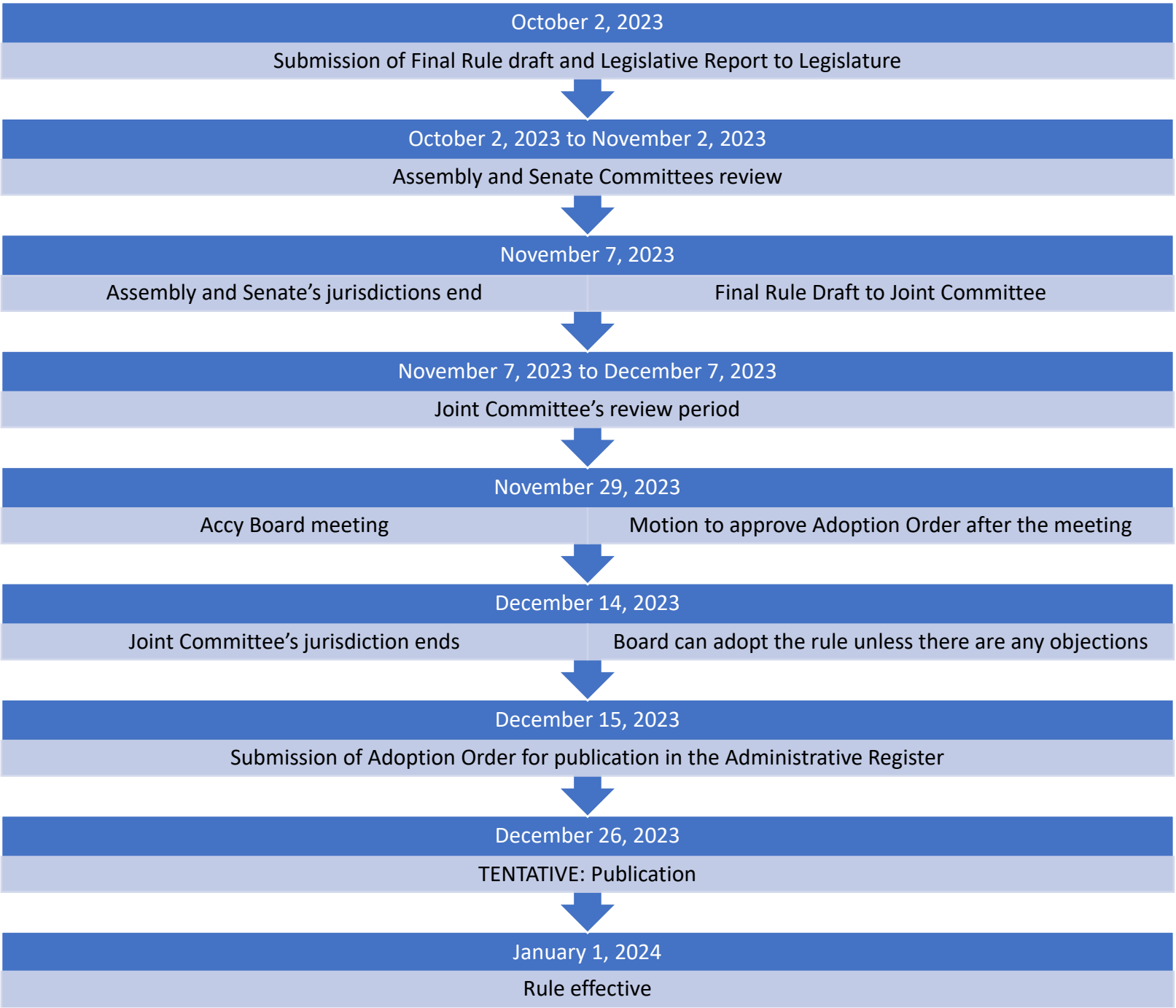
Authorized Signature

Date Approved

Date Approved







Depending on the 2024 Board meetings schedule, hold a Public Hearing on the emergency rule within 90 days of promulgation.



April 30, 2024

Deadline to request first extension on emergency rule



May 30, 2024

TENTATIVE: First extension approved



June 28, 2024

Deadline to request second extension on emergency rule



July 30, 2024

First extension expires

TENTATIVE: Second extension granted



August 30, 2024

Second extension expires

| Rule number | Project | Synopsis | Effective date | Unauthorized rules | Authority to promulgate has been restricted | Obsolete or rendered unnecessary | Duplicative of, superseded by, or in conflict with another rule, statute, federal regulation or statute, or ruling of court | Economically burdensome |
|---------------------------|---|---|----------------|--------------------|---|--|---|-------------------------|
| EmR 2113 | Accy 2, relating to Uniform CPA examination deadline | 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. | 5/6/2021 | No | No | The rule was promulgated to provide a temporary extension. | Superseded by CR 21-013 | No |
| CR 20-042 | Accy 3, relating to reciprocal credentials for service members, former service members, and their spouses | The rule creates a provision to implement s. 440.09, Stats., as created by 2019 Wisconsin Act 143. Section 440.09, Stats., specifies the requirements for issuing reciprocal credentials to service members, former service members, and the spouses of service members and former service members. | 8/1/2021 | No | No | No | No | No |

| | | | | | | | | |
|---------------------------|--|---|-----------|----|----|----|----|----|
| CR 20-041 | Accy 2, relating to requirements for certification and examination | The rule removes obsolete educational requirements from ss. Accy 2.101, 2.202 and 2.303. Specifically, the rule removes ss. Accy 2.101 (2) (c) and 2.202 (5), which contain educational requirements pertaining to applications for a certified public accountant certificate submitted prior to October 1, 2018, and s. Accy 2.303 (3), which contains educational requirements pertaining to applications to take the Uniform CPA Examination submitted prior to October 1, 2017. | 11/1/2021 | No | No | No | No | No |
| CR 21-013 | Accy 2, relating to CPA examination completion deadline | The Accounting Examining Board is revising ch. Accy 2 to create s. Accy 2.304 (5). This will give the board discretion to extend the 18-month period of credit for Uniform CPA Examination sections passed, upon the applicant showing to the board's satisfaction, that the inability to pass all sections of the examination within the 18-month period was due to circumstances beyond the applicant's control, or for other reasons deemed acceptable by the board. | 1/1/2022 | No | No | No | No | No |

**Accounting Examining Board
Rule Projects (updated 2/24/2023)**

| Clearinghouse Rule Number | Scope # | Scope Expiration | Code Chapter Affected | Relating clause | Synopsis | Current Stage | Next Step |
|---------------------------|---------|------------------|-----------------------|---|--|---|--|
| | | | Accy 2 | Extension of CPA credits (permanent rule) | NASBA will be launching a new CPA Examination in January 2024, which might negatively impact exam takers because it may limit opportunities to test and create delays in score reporting. For these reasons, the Board wants to extend until June 30, 2025, all credit deadlines set to expire on January 1, 2024, in order to reduce negative impact to candidates. | Scope ready for approval at the March meeting | Submission to the Governor’s Office for review and, upon approval, for publication in the Administrative Register. |
| | | | Accy 2 | Extension of CPA credits (emergency rule) | NASBA will be launching a new CPA Examination in January 2024, which might negatively impact exam takers because it may limit opportunities to test and create delays in score reporting. For these reasons, the Board wants to extend until June 30, 2025, all credit deadlines set to expire on January 1, 2024, in order to reduce negative impact to candidates. | Scope ready for approval at the March meeting | Submission to the Governor’s Office for review and, upon approval, for publication in the Administrative Register. |
| | | | | | | | |

**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: 02/21/2023 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: 03/08/2023 | 5) Attachments: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 6) How should the item be titled on the agenda page? Speaking Engagements, Travel, or Public Relation Requests, and Reports – Discussion and Consideration | |
| 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 Appearance Request for Non-DSPS Staff)</i> <input type="checkbox"/> Yes <Appearance Name(s)> <input type="checkbox"/> No | 9) Name of Case Advisor(s), if applicable: <Click Here to Add Case Advisor Name or N/A> |
| 10) Describe the issue and action that should be addressed: 1) Travel Report: NASBA 41 st Annual Conference for Executive Directors and Board Staff, as the Board's Executive Director, on February 27 – March 1, 2023 in Tucson, AZ – Brad Wojciechowski 2) Consideration of Attendance: NASBA Eastern Regional Meeting, May 31 – June 2, 2023 – Savannah Georgia | | | |
| 11) Authorization | | | |
| <NAME> | | <Date: M/D/YYYY> | |
| 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 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. | | | |