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**HYBRID (IN-PERSON/VIRTUAL)**  
**ACCOUNTING EXAMINING BOARD**  
**Room N208, 4822 Madison Yards Way, 2<sup>nd</sup> Floor, Madison**  
**Contact: Brad Wojciechowski (608) 266-2112**  
**November 29, 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 August 30, 2023 (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) Board Members – Term Expiration Dates
    - a. Barron, Thuy T. – 7/1/2025
    - b. Friedman, Michael E. – 7/1/2027
    - c. Misey, Robert – 7/1/2025
    - d. Phillips, Joan – 7/1/2027
    - e. Reinemann, John – 7/1/2025
    - f. Schlichting, David K. – 7/1/2022
    - g. Strautmann, Susan M. – 7/1/2024
- F. NASBA Credit Relief Initiative Guidance - Discussion and Consideration (8-11)**
- G. Legislation and Policy Matters – Discussion and Consideration (12-96)**
  - 1) 2023 Senate Bill 193
- H. Administrative Rule Matters – Discussion and Consideration (97-103)**
  - 1) Pending or Possible Rulemaking Projects (103)
  - 2) Discussion on potential guidance document relating to CPE extension deadline
- I. Credentialing Matters – Discussion and Consideration (104)**
  - 1) Application Renewal Communication (*Additional Materials*)

**J. National Association of State Boards of Accountancy (NASBA) Matters – Discussion and Consideration (105-110)**

- 1) NASBA Volunteer Opportunity to Set Pass Scores on CPA Exam (106-108)
- 2) NASBA Diversity Committee Update – Thuy Barron
- 3) NASBA CEO, Ken L. Bishop Announces Retirement (109-110)

**K. Speaking Engagements, Travel, or Public Relation Requests, and Reports (111-**

- 1) Travel Report: NASBA Annual Meeting, October 29 – November 1, New York, NY – Michael Friedman, Joan Phillips, and Brad Wojciechowski
- 2) 42<sup>nd</sup> Annual Conference for Executive Directors, Board Staff, and Legal Counsel, Nashville, TN – March 25 – 27, 2024
- 3) Great Lakes Regional Meeting, Louisville, KY – June 4 -6, 2024
- 4) 117<sup>th</sup> NASBA Annual Meeting, Orlando, FL – October 27 – November 1, 2023

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

**M. WICPA-NASBA Experience, Learn and Earn Pilot Program (ELE) – Discussion and Consideration (113)**

**N. Accounting Internship Survey – Discussion and Consideration (114)**

**O. Quarterly Board Chair Connection Meeting – 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) 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

**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) **Administrative Warnings**

a. 23 ACC 019 – J.E.J. & J.A.P.S. (115-116)

**S. Deliberation on Proposed Final Decision and Orders**

1) Douglas A. Schwartz – (DHA Case Number SPS-22-0068/DLSC Case Number 20 ACC 004 & 20 ACC 009) (117-126)

**T. 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

**U. Consulting with Legal Counsel**

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

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

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

**ADJOURNMENT**

**NEXT MEETING: MARCH 6, 2024**

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MEETINGS AND HEARINGS ARE OPEN TO THE PUBLIC, AND MAY BE CANCELLED WITHOUT NOTICE.

Times listed for meeting items are approximate and depend on the length of discussion and voting. All meetings are held virtually unless otherwise indicated. In-person meetings are typically conducted at 4822 Madison Yards Way, Madison, Wisconsin, unless an alternative location is listed on the meeting notice. In order to confirm a meeting or to request a complete copy of the board's agenda, please visit the Department website at <https://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.

# 1 - Certified Public Accountant

## 2023 Renewal Screenshots

### Accountant, Certified Public - Renewal

Steps

- Instructions**
- Personal Information
- Attestations
- Declarations
- Continuing Education
- Supporting Documents
- Payment

#### Instructions

Welcome, let's begin your renewal.

If you have questions about your renewal, you may call our office at (608) 266-2112 or email [dpsrenewal@wisconsin.gov](mailto:dpsrenewal@wisconsin.gov). Once your renewal is complete and your license is renewed, you will receive an email with a link to print a copy of your license with the updated expiration date.

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#### Personal Information

Per Wis. Stat. 440.14, if you are individual or sole proprietor, you may declare that your street address and/or PO Box# not be disclosed on any list of ten or more credential holders that the department furnishes to another person. Please check the box to make this declaration.

Please do not disclose my street address and/or PO Box# on lists.


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#### Attestations

 Please fill all the attestations to proceed.

All applications for professional licenses/credentials are checked to determine whether the applicant is liable for delinquent state taxes. (\*6) If you are liable for delinquent state taxes, pay the delinquent amount before the application process is completed. Retain proof that you have satisfied the tax delinquency. If you have any questions about payment of delinquent taxes, please contact your nearest Department of Revenue office or call (608)261-6249.

An application may be denied or a license/credential suspended if an applicant or license/credential holder is delinquent in paying support or fails to comply with a subpoena or warrant issued by the department of workforce development or a county child support agency related to support or paternity proceedings. (\*2)

\*6 - Section 440.12, Wis. Stats.  
\*2 - Sections 49.22, and 440.13, Wis. Stats.

#### Affidavit of credential Holder

I declare that I am the person referred to on this application and that all answers set forth are each and all strictly true in every respect. I understand that failure to provide requested information, making any materially false statement and/or giving any materially false information in connection with my application for a license/credential or for renewal or reinstatement of a license/credential may result in license/credential application processing delays; denial, revocation, suspension or limitation of my license/credential; or any combination thereof; or such other penalties as may be provided by law. I further understand that if I am issued a license/credential renewal, or reinstatement thereof, failure to comply with the statutes and/or administrative code provisions of the licensing authority may be cause for disciplinary action.

I have read and understand the above Affidavit of credential holder statement.

#### Continuing Duty of Disclosure

I understand that I have a continuing duty of disclosure as long as my license/credential is current and valid. If information I have provided becomes invalid, incorrect or outdated, since the last renewal or issuance of my license/credential, I understand that I am obliged to provide any information to ensure the information on file for my license/credential remains current, valid, and truthful. I understand that the Department of Safety and Professional Services may view acts of omission as dishonesty and that my duty of disclosure exists as long as my license/credential is current and valid.

I have read and I understand the above continuing duty of disclosure statement

## Affidavit/Licensee Charges or Conviction

A holder of any of the credentials/licenses set forth in Wis. Stat. s. 440.03(13)(b) who is convicted of a felony or misdemeanor, since the issuance of the license/credential or since the last renewal, in the state or elsewhere shall notify the department in writing of the date, place, and nature of the conviction or finding within 48 hours after the entry of the judgment of conviction. Notice shall be made by mail and shall be proven by showing proof of the date of mailing the notice. Notice shall include a copy of the judgment of conviction and a copy of the complaint or other information which describes the nature of the crime and the judgment of conviction in order that the department may determine whether the circumstances of the crime of which the license/credential holder was convicted are substantially related to the practice of the license/credential holder. Form #2254 should be completed and submitted to the department along with the associated fees and all requested documents.

I have read and understand the above statement regarding the responsibility to report any felony or misdemeanor conviction since the issuance or last renewal of my license.

## Acknowledgement to continue

By clicking "Save & Next" below, I am signifying that I have read the above statements (Continuing Duty of Disclosure, License/Credential Holder Charges or Convictions, and Affidavit of Applicant) and understand the obligation I have as a license/credential-holder should the information I've provided to the Department of Safety and Professional Services change.

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## Declarations

If you do not have a Social Security Number on file with us or are exempt from having a Social Security Number, and/or your legal status as a qualified alien or nonimmigrant lawfully present in the United States has changed since your last renewal (or the issuance of your license/credential if you have not renewed before), please contact the DSPS at 608-266-2112 or [dsp renewal@wisconsin.gov](mailto:dsp renewal@wisconsin.gov)

I have read and understood the above legal status statement.

\*Since your last renewal or initial licensure (if this is your first renewal), do you have any pending charges, prior convictions\* and/or have you violated any federal or state laws, or any local ordinances (ordinance violations do not include minor traffic violations that do not involve alcohol or drugs, such as speeding, running stoplights, and seat belt violations)?

\*Expunged convictions must be reported

- I have pending charges, prior convictions, and/or ordinance violations
- I do not have pending charges, prior convictions, and/or ordinance violations

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## Continuing Education

### \*Continuing Education Certification

- I have completed 80 continuing professional education (CPE) credits during the past 24 month compliance period (December 15, 2021 to December 14, 2023) as required by Acy s. 2.602. I completed at least 20 of the required CPE credits during each 12 month segment within the 24 month compliance period. At least 40 of the CPE credits completed during the past 24 month compliance period were obtained by completing formal learning activities as defined under Acy s. 2.603 (2), of which at least 3 CPE credits were related to ethics.
- I have not completed the 80 required continuing professional education (CPE) credits during the past 24 month compliance period. I will complete any remaining CPE credits within the 12 month carryback period ending on December 14, 2024, as provided under Acy s. 2.602 (8). I understand that if I fail to complete the required 80 CPE credits before December 15, 2023, my license will be expired, and I must cease practicing as a certified public accountant in this state until my license has been reinstated pursuant to Acy s. 2.602 (9). Failure to complete the required CPE credits prior to the end of the 12 month carryback period on December 14, 2024 will result in the expiration of my license on that date, and I must cease engaging in the practice of certified public accounting in this state until my license has been renewed or reinstated.
- I am an inactive certificate holder or would like to transition to an inactive certificate holder under Acy 2.602 (5)(b). I am therefore exempt from completing any continuing professional education (CPE) credits during the past 24 month compliance period. I understand that I may not practice as certified public accountant unless I renew or reinstate my license.
- My credential was issued between 12/15/2021 and 12/14/2022. I have complete 40 hours of continuing professional education (CPE) as required by Acy 2.602.
- My credential was issued after 12/15/2022. I am exempt from continuing professional education (CPE).

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### Supporting Documents

DSPS does not require you to upload CE certificates.  
Please do not upload them into LicensE.

Documents	Title	Actions
	Conviction and Pending Charges Form #2254	
	Other	

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### Payment

Please be aware that payments using a checking/savings account may take 3-5 business days to process.

Category	Response	Cost
Renewal Fee		\$43.00
<b>Total</b>		<b>\$43.00</b>

The total amount to be paid for this license application is **\$43.00**

Please click the "Pay and Submit" button to proceed with the chosen payment method.

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Pay and Submit