

# WISCONSIN ACCOUNTING EXAMINING BOARD

## CPA Members Newsletter



December 2017

### CHAIR LETTER

#### *Challenging Times Create Opportunities for CPAs*

As 2017 draws to a close, I think we can all agree that the year brought about a significant amount of change and some would say disruption. Unsettling times in many parts of the world, as well as changes in Washington D.C. have played an increasing role on the economy, interest rates, the capital markets and even our clients' results. Technology has impacted all of our clients, our practices and our profession. Advanced analytics, artificial intelligence, blockchain, cloud computing and digital payments are just a few examples of areas where new ideas are creating new opportunities for CPAs to serve our clients. Of course changing regulation and perhaps new tax rules will further create opportunities for us to advise our clients.

In all of this, I see the opportunity for our profession to provide an even more meaningful role in advising our clients, assisting governmental leaders and helping the public navigate through all these areas of change to see a clear path of improved opportunity. To do this effectively we need to be life long learners – always striving to be at the top of our game. So as you set your personal goals for 2018, consider what you can do to address the changing landscape in business and in our profession.

In our Wisconsin Accounting Examining Board newsletter last year we discussed legislative activity in the State Senate and Assembly – well, we have important updates for you now. Wisconsin Act 88 was signed on November 30, 2017, so be sure to read all about the impacts on our profession in the accompanying article. Also, included in this issue is an update on CPA Exam Performance nationwide and in Wisconsin, important articles on ethics, and an announcement regarding the new DSPS website for your use.

Don't hesitate to contact us anytime with a question or comment. With your help, the Accounting Examining Board will continue to strengthen the accounting profession in Wisconsin.

John S. Scheid  
Chair of Wisconsin Accounting Examining Board



John Scheid

#### **Board Members**

John Scheid, CPA, Chairperson  
Todd Craft, CPA, Vice Chairperson  
Gerald Denor, CPA, Secretary  
Kathleen LaBrake, CPA  
Joseph Braunger  
Glenn Michaelsen

#### **Executive Director**

Erin Karow

#### **Contact Information**

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## NEW LEGISLATION AFFECTING OUR PROFESSION

On November 30, 2017 Governor Walker signed into law Wisconsin Act 88 which relates to educational requirements for taking the CPA exam and applying for licensure as a certified public accountant; continuing education requirements for CPA license renewal; data-sharing programs related to CPAs licensed in Wisconsin; peer reviews for certified public accounting firms; various other administrative rules promulgated by the Accounting Examining Board and granting rule-making authority.

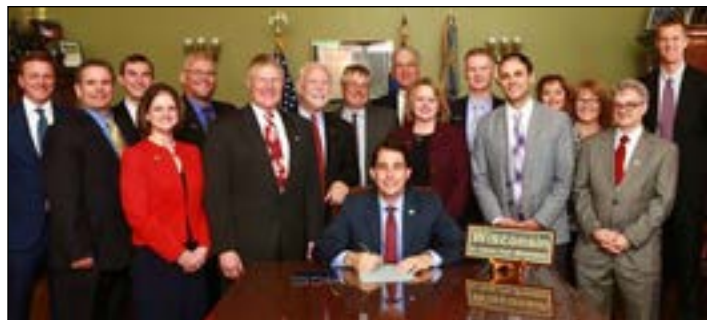
The signing of Wisconsin Act 88 is the culmination of three years of study/work by the Wisconsin Accounting Examining Board; receiving input from 26 Wisconsin colleges or universities with accounting programs, representatives of the National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants; public hearings and multiple instances of testimony before committees of the State Assembly and State Senate.

In summary, this legislation will (1) allow the Wisconsin Accounting Examining Board to participate in data-sharing programs operated by NASBA and share information regarding licensed or previously licensed CPAs in Wisconsin, (2) more clearly specify course work in accounting and business subjects required for sitting for the CPA exam and more clearly specify education required for certification and licensing to practice as a certified public accountant in Wisconsin, (3) gives the Accounting Examining Board the authority to promulgate rules which would allow the Accounting Examining Board to consider certain military training and service, on a case-by-case basis to be substantially equivalent to semester hours of education to satisfy a portion of the 150 semester hours required for licensure, (4) gives the Accounting Examining Board the authority to promulgate rules establishing continuing education requirements for renewal of licenses granted to individual CPAs, and (5) allows the examining board to receive/review and take action on peer review reports of a certified public accountant or CPA firm.

The Act continues coursework requirements and relief for candidates who were applying under emergency rules 1628 and 1713. The Act is definitive for all other candidates qualifying to sit for the CPA exam and for those new candidates who have passed the CPA exam and met the experience requirement who will apply for licensure.

[CLICK HERE: All candidates and interested parties should review 2017 Wisconsin Act 88 for the complete description of education requirements and effective dates.](#)

At present Wisconsin is the only CPA licensing jurisdiction (out of 55 total licensing jurisdictions) in the United States that does not have a continuing professional education requirement for renewal of CPA licenses granted to individuals. Act 88 instructs the Accounting Examining Board to promulgate rules establishing continuing education requirements for renewal of an individual CPA license. Such rules will be subject to publication and public hearing. These continuing education requirements will not exceed 80 continuing education



Wisconsin CPAs watch as Governor Scott Walker signs 2017 Wisconsin Act 88 into law on November 30, 2017. Also attending were State Senator Howard Marklein, CPA and State Representative Dale Kooyenga, CPA, who sponsored the legislation.

credits during the two-year period immediately preceding the individual's license renewal date. The Act further specifies how continuing education credits can be earned through self-directed learning activities, research, board service, or other experiential learning activities determined to be relevant to competency to practice as a certified public accountant. After publication of proposed rules and public hearings on these rules this section of the Act takes effect. To allow time for input and communicating with licensees regarding continuing education, the December 15, 2019 – December 14, 2021 biennium is the earliest suggested biennium to require continuing education. Following the recommended timing, Wisconsin CPAs would need to complete 80 continuing education credits by December 2021.

[CLICK HERE: Please review 2017 Wisconsin Act 88 for a complete description of continuing education direction.](#)

With the accessibility of substantive education material available today via the internet (much of which can be accessed free of charge) together with the plan to allow fifty percent of the 80 credit 2 year continuing education requirement through experiential learning activities, the burden on the individual CPA is lessened.

Once Wisconsin completely implements this continuing education requirement, our CPAs will be able to utilize the mobility provisions facilitating work across state borders without having to become licensed in additional states.

Many of our CPAs are already lifelong learners. The public has come to expect that the certified public accountant is trustworthy, knowledgeable and at the top of her/his game. Wisconsin's new continuing professional education requirements for license renewal will be reflective of current learning theory and today's technology.

Continue to watch this newsletter for additional information as the Accounting Examining Board promulgates rules in this area. ★



# Deadline for Renewal is Fast Approaching

Certified Public Accountants and Accounting Firms who wish to renew their licenses must do so by December 14th, 2017

## Renewal Information for Certified Public Accountants Requirements

- Renewal Fee - See renewal dates and fees located on the DSPS website.
- If your legal status as a qualified alien or nonimmigrant lawfully present in the United States has changed since the issuance of your credential or your last renewal, please contact the Wisconsin Department of Safety and Professional Services at (608) 266-2112 or [dsps@wisconsin.gov](mailto:dsps@wisconsin.gov).

## Renewal Methods

- Online Log In: <https://online.drl.wi.gov/UserLogin.aspx>
- Request a paper renewal form: Call (888) 506-4239 or (608) 261-4460 for the Madison area

All related renewal information can be found on the DSPS website.

## Renewal Information for Accounting Firms Requirements

- Renewal Fee - See renewal dates and fees located on the DSPS website.
- Application for renewal of accounting firm license

## Renewal Methods

- Online Log In: <https://online.drl.wi.gov/UserLogin.aspx>
- Request a paper renewal form: Call (888) 506-4239 or (608) 261-4460 for the Madison area

All related renewal information can be found on the DSPS website.



# Ethical Leadership: An Idea or Commitment

by **Alfonzo D. Alexander, President, NASBA CPT and CRO, NASBA**



Alfonzo Alexander

Speaking with a group of future business leaders and entrepreneurs not long ago, we discussed commitment to ethical leadership versus the idea of ethical leadership. Our discussion contrasted leaders who behave and lead in a way that shows a commitment to making the most ethical decisions they can, regardless of the circumstances, to those who like the idea of ethical decision-making, unless circumstances force them (in their minds) to do something that may benefit them, while hurting or deceiving others.

This interesting discussion started during a recent conference, where I participated as an attendee and speaker. I was on the program to talk about business ethics and was scheduled to speak after the business partner of a very successful, celebrity entrepreneur. In the business partner's address, he told the story of how he and the celebrity entrepreneur took a risk that catapulted them from a struggling startup to a major player in their industry, but it violated an industry rule. While acknowledging that what they did was wrong, he told the audience the circumstances caused them to make the decision they made. After that story, he spent several minutes talking about positive values he appreciates in companies. However, during his Q&A session, he admitted that he and

the celebrity entrepreneur would probably make the same decision again because of how it impacted their business.

As I approached the podium, I contemplated how I could talk about ethical leadership in this new context without completely changing my prepared comments. What came to me was a new title and message: Many leaders like the idea of ethical leadership, but the best leaders are committed to it. What is the difference? How a leader responds under pressure.

At the conclusion of my remarks, the audience was in agreement with me on the following points. First, we all have an opportunity to decide if we want ethical decision-making to be our priority over the bottom line. Secondly, numerous examples show that companies with an ethical culture lead their industries and have outperformed the stock market (Fred Kiel makes this point in his book Return on Character: The Real Reason Leaders and Their Companies Win). Finally, commitment is a daily decision that does not change with circumstances, but an idea can change with any opportunity.

My hope is that you like the idea of ethical leadership enough to commit to it. Be committed with me, my friends. And as always, Lead with Integrity. ★

*Reprinted with permission from the September/October 2017 Ethics Matter.*



As of December 2017, Wisconsin has 12,876 active CPA's and 642 Licensed accounting firms.

## Recognizing the Problem

by **Alfonzo D. Alexander, President, NASBA CPT and CRO, NASBA**

For several years, I have talked with college students about overcoming ethical dilemmas early in their careers. I am aware of many situations where young professionals have been pulled into unethical situations, because they did not recognize them until it was too late. To my surprise, in recent conversations with seasoned professionals, I learned that failure to recognize questionable or unethical activity is not limited to students and young professionals. Therefore, I am convinced that recognizing the problem is something we all need to do well.

In any challenging situation we face, the first step to resolving a problem is recognizing it. We acknowledge this thought with personal and behavioral issues. Based on what I am observing, we benefit by applying this same mindset to our careers. Whether being slowly pulled into long-standing, bad behavior or being surprised by something that simply does not seem right, we need to be aware of what we are doing and being asked to do.

So, how do we recognize inappropriate activity? There are several things we can do to raise our awareness of bad behavior. One is to pay attention to our intuition. After all, our intuition is our subconscious mind using past experiences and knowledge gained to make conclusions. We cannot completely depend

on intuition to make final decisions, but trusting it to start the recognition process is wise. Once our intuition awakens us, we then need to be more attentive. We can discover problem areas by paying attention to what people say to ensure their words line up with what we believe to be ethically sound. Part of being attentive and being a leader involves asking the appropriate questions to gain greater understanding. A well-positioned question can increase one's knowledge and thwart a potentially damaging unethical situation.

I just outlined three ways we can strengthen our problem recognition skills. It is important that we grow our ability to do so. Using appropriate levels of professional skepticism will enable us to be aware, but not build trust barriers among our coworkers and other stakeholders. Sincere efforts to recognize problems before they escalate can lead to success, mitigate damage and grow our businesses.

I challenge you to make the mental shift. Are you aware of what's happening around you? Be attentive and as always: "Lead with Integrity." ★

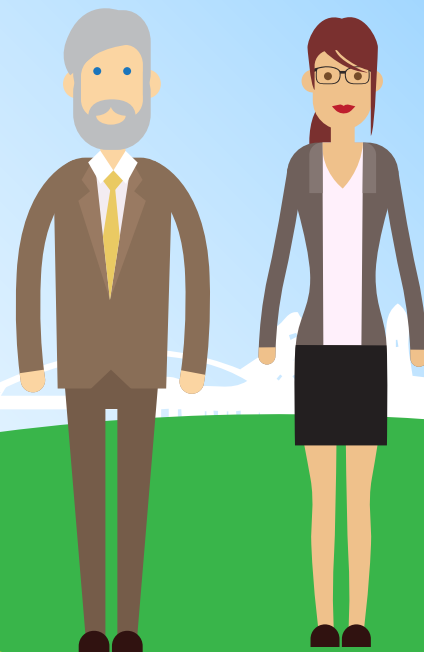
*Reprinted with permission from the November/December 2016 Ethics Matter.*

## FUN FACT

The youngest licensed CPA in Wisconsin is 24 years old.

The oldest licensed CPA in Wisconsin is 99 years old.

Both live in the Green Bay area.





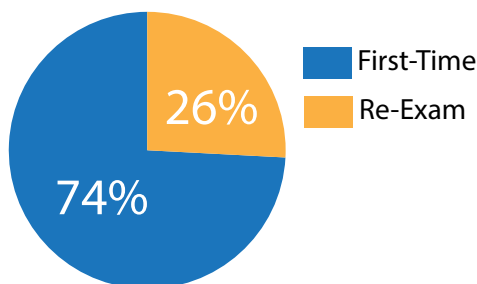
# CPA EXAM PERFORMANCE SUMMARY

## Wisconsin Continues High Ranking

### OVERALL PERFORMANCE WISCONSIN 2017 Q3

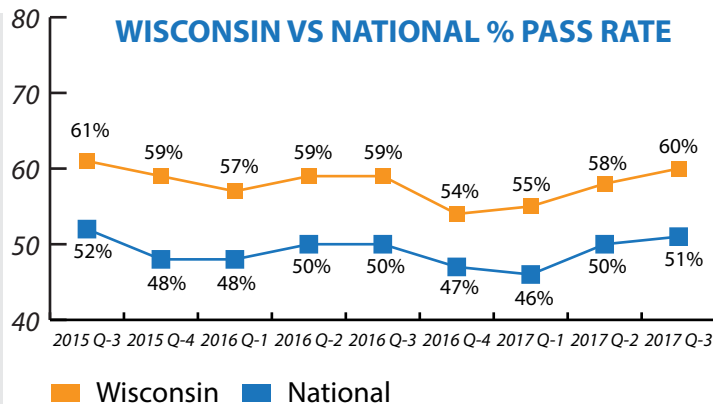
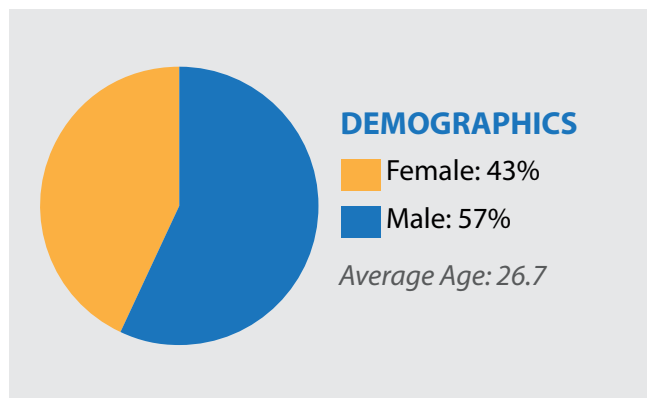
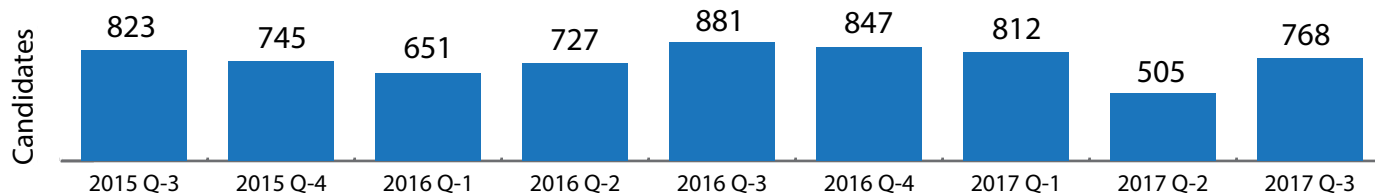
All Candidates	768
New Candidates	283
Wisconsin Pass Rate	59.8%
National Pass Rate	50.7%
Average Score	74.9

### EXAM TYPE BY PERCENT WISCONSIN 2017 Q3



### JURISDICTION RANKINGS WISCONSIN 2017 Q3 (1 to 53)

Candidates	Age Range
16	9
5	4
Pass Rate	Avg Score



Source: National Association of State Boards of Accountancy





## Congratulations to the CPAs who have received a Wisconsin license to practice Public Accounting during 2016-17

Kevin Abitz  
Linsey Rose Adams  
Matthew Leroy Adams  
Matthew Robert Adams  
Michelle Ann Adyniec  
David L. Affeldt  
Julie J. Ager  
Andres Aguilar  
Charles Francis Albers  
Ryan Joseph Albrecht  
Lee Michael Aldrich  
Andreas A. Alexandrou  
Jared M. Allen, Jr.  
Abdulaziz Alsuhaibani  
Nicholas John Altobelli  
Stephanie Ambrosius  
Jacob Amend  
Mary Amundson  
Sara J. Andersen  
Anthony Anderson  
Corey Matthew Anderson  
Joclyn Renee Anderson  
Laura Ashley Anderson  
Michael T. Anderson  
Rachel C. Anderson  
Rebecca Louise Anderson  
Derek Anliker  
James Foster Arnold  
Lauren C. Arzbecker  
Kyle Anthony Ashauer  
Brandon Van Asten  
Samantha Austin  
Emily Helen Axt  
Luke Thomas Axtman  
Jacob Ryan Babcock  
Brian Joseph Backhaus  
Xinlei Bai  
Sean Francis Bailey  
Michael Bain  
Rebecca Bains  
Ryan James Baker  
Erik Curtis Bakke  
Emily Ann Baldwin  
Dominick Balistreri  
Michael A. Ball  
Jessica J. Balogh  
William M. Bantz  
Eduard Barats  
Drew Michael Barman  
Chris Barnas  
Calissa J. Barnes  
Ashley Lynne Barnett  
Sarah Barth  
Larry Emery Batterman  
Tyler Lawrence Batzko  
Andrew John Bauer  
Shawn Robert Bauer  
Brittany K. Bauknecht  
Fred J. Bauters  
Beth Christian Becker  
Tracey Lauren Becker  
Michael Ray Bednarz

Marc Belanger  
Kelsey Leigh Beld  
Jaclyn Leigh Bell  
Robert David Belter  
Brady Bemis  
Lauren Paige Benben  
April Lynn Bennett  
Ethan Matthew Bennett  
Jacob Jerome Beres  
Brian Berger  
Jacob Donald Bergman  
Jake Alan Bergstrom  
Matthew Wayne Berry  
Michelle C. Bertini  
Samantha Bestick  
Alyssa Lucile Beulen  
Mengfang Bian  
Steven John Biel  
Mark Joseph Bielanski  
Alexis M. Billings  
William Andrew Bischof  
Jodi Bischoff  
Jalissa Ann Bishop  
Tamar M. Bitran  
Scott Gordon Blazek  
Thomas Blend  
Chelsey L. Blodgett  
Ariel Marie Bloniarz  
Karsten G. Board  
Kaley E. Bockhop  
Steven J. Boe  
Zachary M. Boehmke  
Ryan Bohn  
Chad A. Bohne  
Robert D. Bohnert  
Katie Jo Bolen-Irwin  
Kesha L. Bollant  
Jason L. Bonfigt  
Jeremy C. Bonow  
Kevin J. Booth  
Nicholas John Borden  
Donald Borschel  
Ronald O. Bote  
Joseph William Boucher  
Alina E. Bouruc  
James B. Boutelle  
Timothy Jon Bouvine  
Jessica Robin Bower  
Jonathan Bowman  
Matthew Stephen Boyd  
Kelley Ann Boyle  
Johnathan P. Braker  
Adam Branaugh  
Jeremy A. Brandenburg  
Carmi S Brawley  
Casey R. Bray  
Megan Ann Brey  
Michael Ryan Briggs  
Jenny M. Brock  
Chloe Elise Broenen  
Michael J. Brookins  
Benjamin T. Brooks

Sarah Ann Brown  
Miranda F. Brownlow  
Charles Robert Bruce  
Alex C Brueggen  
Timothy Ryan Brumbaugh  
Sean Bruskiwicz  
Daniel C. Brylla  
Kevin Buchholz  
Megan Jane Buhr  
Keenan S. Buoy  
Christine M. Burns  
Jake Alan Burns  
Scott Burns  
Leo Marlin Buser  
Julianne Heather Buskey  
Eric David Buss  
Joshua Robert Butendorf  
Kori L. Butendorf  
Dylan Byers  
Jacob Caelwaerts  
Megan Cahill  
Stephanie M. Campeau  
Andrea Canadeo  
Mark C. Cannon  
Caroline K. Capponi  
Shtiliana J. Careaga  
Joshua J. Carmichael  
Brianna L. Carr  
Jacob R. Carter  
Richard Paul Casper  
Drew Jeffrey Casperson  
Amber Castro  
Daniel Robert Cegelski  
Felix Gauthier Chamard  
Chung Kwan Chan  
Sara Chapin  
Andrew W. Cheers  
Andrew Cheever  
Xianfeng Chen  
Xin Chen  
William Arthur Chermak  
Richard S. Chisick  
Chloe Chiuminatto  
Adam L. Christianson  
Matthew Cimpl  
Christine Clarey  
Shawn Dionne Clausing  
Mark Robert Clemens  
Kara A. Coates  
Kelly Connell  
Stephanie Contrucci  
Courtney Coonen  
Erik Cooper  
Clare Cornillie  
Scott R. Cosentine  
Jordan Costabile  
Morgan Rae Costello  
Ali R. Court  
Daniel Paul Courtney  
Kyle Cowling  
Kenesha Alana Crafton  
Samuel James Crahan  
Jennifer A. Craig

Serena N. Cram  
Aaron T. Cranfill  
Kalley N. Cunningham  
Elena F. Curtis  
Dmitrijs Cvetkovs  
Michael John Cyr  
Jennifer Ann Daniels  
Stephen R. Daniels  
Peter N. Danielson  
Matthew Darnall  
Alex Michael Dati  
Lauren Kathleen Davey  
Olivia M. Davis  
Ryan Christopher Davis  
Stuart Robert Davis  
Andrea Christine Davisson  
Jacob A. Day  
Mary C De La Cruz  
Jordan Marshall Dean  
Alexander Joseph Degnan  
Kristen Kay Degrave  
Kyle Joseph Degroot  
Katelynn M. Demario  
Bezawit Deneke  
Justin Deubel  
Kaitlan Devine  
Cassandra Jo Dewhurst  
Tal John Diekvoss  
Kevin Kt Dinh  
Emily Verona Dittman  
Aaron Dixon  
Sarah Marie Dolan  
James A. Dolinar  
Corey Ann Donnell  
Jacob Michael Donnelly  
Brianna M. Dörner  
Stephen Joseph Dorniak II  
Donna M. Dorschner  
Thomas Jacob Dreifuerst  
Patrick John Drew  
Shelly Drexel  
Amy M. Duarte  
Codie Wade Dull  
Nicole Marie Dunbar  
Chad A. Durkee  
Matthew L. Durtsche  
Anagha Dutt  
Robin Anne Earleywine  
Morgan A. Easter  
Emily Hope Edelstein  
Gregory A. Edlund  
Jeffrey Gerald Ehlers  
Katrina Joanne Elgersma  
Timothy Peter Emerson  
Otoniel Encarnacion  
Stephanie A. L. Endres  
Amanda Enter  
Stephanie N. Erb  
Justin Erickson  
Lauren Errichiello  
Todd A. Etheridge  
Max Eurich  
Samantha Lynn Eurich  
Matthew Evanoff  
Amanda Jane Everly  
Joshua Steven Farnam

Nathan Felhofer  
Alexandra Elizabeth Felker  
Cassie Feller  
Mitchell Feller  
Marissa Elizabeth Felske  
Justin Robert Feltz  
Dilyana D. Feneva  
Ryne Anthony Fertitta  
Bryan Feucht  
Shannon Lea Feuerhelm  
Dan Feurer  
Mark William Fignar  
Joseph T. Fischer  
Matthew Fish  
Michael Fishman-Salnick  
Marco Flagello  
Matthew Flasher  
Kurt Kenneth Fleming  
Ryan William Fleming  
Daniel Quentin Fochs  
Jacob James Forseth  
William Fox  
John R. Fox,  
Derric Allen Francis  
Kelly L. Frank  
Dylan A. Frea  
Morgan Fredericks  
Margaret Esther Freitag  
Ashley Freund  
Jaclyn R. Freund  
Garrett Michael Friedel  
Anthony P. Frigo  
Maria C. Frigo  
Kristine Frohling  
Ryan J. Fuhrmann  
Michael Galvin  
Feng Gao  
Dimas Garcia  
Abigail M. Gasser  
Arsen Gazaryan  
Peter Gehring  
Beth Geissler  
Abby Lea George  
Jacob Ric George  
Felicia M. Geray  
Daniel J. Gerhart  
Brittany Jo Gerth  
Ana Veronica Gesell  
Benjamin Glenn Gessert  
Devyn Gessler  
Brian J. Geurts  
Cody James Giese  
Jolene L. Giese  
Ryan Gietman  
Abigail Mari Gilfillan  
Rebecca Marie Giombi  
Kendra M. Glander  
Meghan Gold  
David Goodman  
Jason Robert Gorgen  
Jake G. Goudzwaard  
Alia M. Govani  
Thomas Grabow  
Vicki Elaine Gramse  
Sandra Jean Gramz  
Taylor Grant



## Congratulations to the CPAs who have received a Wisconsin license to practice Public Accounting during 2016-17 (Continued)

Bradley J. Gratz  
Julie M. Grau  
Charles Dewey Graver  
Alicia Greer  
Forest William Grefe  
Tenisha M. Grimmer  
Sara Gross  
Andrea I. Grosvenor  
Robert Grubich  
Jon Gruenwald  
Breanna M. Gruhlke  
Wesley Alexander Grunke  
Aaron Gulotta  
Raymond J. Gung  
Pardeep Gupta  
Catherine N. Gustafson  
Matthew T. Haas  
David Michael Hackbarth  
Laura W. Hackbarth  
Dawn Michelle Haessly  
Brian Peter Hagan  
Jason Richard Hahn  
Clenton Hall  
Lauren Halweg  
Jillian R. Hammer  
John D. Hamner  
Nathan Lee Hansen  
Anthony John Hanson  
Heather Rae Hanson  
Steven L. Hanson  
Korina Marie Harman  
Emily Ann Harrington  
Emily M. Harris  
Matthew Ryan Harris  
John Terence Hart  
Matthew Robert Harvey  
Keith Haselton  
Kristine Haskins  
Christopher M. Hatcher  
Nicole Elizabeth Hatt  
Pui Sze Hau  
Rania Hawi  
Lauren Hayes  
Caixia He  
Qianqian He  
Stephen Heberer  
Sean Richard Hegarty  
Kevin Heiden  
Brian J. Heim  
Beth Amy Heinen  
Janey Taylor Helbing  
Ross Timothy Helein, Jr.  
Joel Glenn Helminiak  
Briana M. Helt  
Michael J. Henika  
David James Henke  
David John Hennick  
Catherine Ann Henricks  
Jordyn Herzog  
Dustin Hess  
Kaitlyn B. Hilty  
Dana Marie Hinske  
Linda Sue Hirsch  
Joanna Loraine Hladky  
Ken Hoang  
Dane Colin Hocken  
David John Hodorowski  
Marc E. Hofacker

Andrew Bruce Hoffman  
Kelly Jo Marie Hoffmann  
Nicole Hoffmann  
Rachel Marie Hoffmann  
Colton Hogenkamp  
Jin Holewinski  
Shannon Holland  
Joseph Scott Hollrith  
Dane Holt  
Abigail Holtan  
Thomas Holtorf  
Jennifer M. Homeyer  
Brandon Hoppman IV  
Robert Houle  
Rebecca A. Hovseth  
Megan N. Howen  
Michael Hoy  
Yimeng Huang  
Derrick Daniel Hubbard  
Kelly Jean Huemmer  
Allison E. Huey  
Hugh Patrick Hughes  
Robert J. Hughes  
Ryan Huibregtse  
Jeffery Hurda  
Nathan G. Hurlbut  
Lauren Marie Hurst  
Jamie L. Husemann  
Samuel C. Hutson  
Mary K. Huybers  
Lin P. Huynh  
Thomas A. Iannacone  
Theodore Robert Ibinger  
Christopher E. Iverson  
Brian Jacobs  
Gregory J. Jaeger  
Perla Jaimes  
Kathryn D. James  
Patrick T. Jamieson  
Lauren Janes  
Vincent F. Jankiewicz  
Mandy Leigh Jansen  
Emilee Jeanne Jedlicka  
Kelsey Jefferies  
Anna Leigh Jenison  
Alyssa Mae Jensen  
Nicole Jensen  
Shu Jin  
Joshua B. Jochims  
Gary M. Joers  
Travis Johannsen  
Brennan Johnson  
Jeffrey Johnson  
Kevin G. Johnson  
Lloyd D. Johnson  
Marc R. Johnson  
Jennifer Johnston  
William Jolly  
Haley Marie Jones  
Kelsey P. Jones  
David Richard Jordan  
Jackson C. Jordan  
Christopher A. Junk  
Robyn Kyley Just  
Joshua Justin  
Ousmane Kabre  
Kyle Scott Kagerbauer  
Timothy Kahle

Janelle Jean Kaiser  
Joshua Kaiser  
Klare M. Kalepp-Morines  
Knoel M. Kambak  
Vanessa Jane Kane  
Marta W. Kappeler  
Leeann Kaye  
Jason M. Keel  
Kacey Keller  
Mark Anthony Keller  
Leslie A. Kelley  
Levi Kelley  
Benjamin Joseph Kelly  
Laura E. Kelly  
Daniel Robert Kelm  
James C. Kemmerling  
Zachary Kemp  
Jared Kempel  
Gregory P. Kenas  
Kevin Joel Kenkel  
Brian P. Kennedy  
Julia Adair Kern  
Sarah F. Kerwin  
Lisa H. Keyes  
Bryan P. Kieffer  
Kimberly R. Kiesow  
John Kim  
Sarah Jean Kindler  
Jared William Kindschi  
Megan Elizabeth Kinney  
David M. Kinnunen  
John M. Kinsella  
Krishna Kireeti  
Sydney Plier Kirsh  
Samantha A. Kjelstad  
Ana K. Klein  
Derek Jon Klimaszewski  
Joshua C. Klug  
Kelsey Kniess  
Adam Knudsen  
Brian Adam Kohlman  
Jordan Michael Kolb  
Ronald J. Koling  
Lisa Marie Koller  
Alissa K. Komula  
Kate L. Konetzke  
Kyle James Konicke  
Christopher James Koors  
Justin F. Koppa  
Lydia R. Kopras  
Adam Kosa  
Kristin M. Kozlovsky  
Jenna Krahrmer  
Kelly J. Kraus  
Thomas Lee Krause  
Joseph Patrick Krebsbach  
Michael R. Kritner  
Coreen Kriva  
Dylan John Krivoshein  
Anita J. Kroll  
Eric M. Kroll  
Andrew Paul Krueger  
Jubilee Ann Krump  
Alyssa Marie Kubishak  
Curry Kuehl

Heather Kuester  
Amy Elizabeth Kuhlen  
Joseph L. Kull  
Ryan James Kupres  
Ryan J. Kursel  
Eric J. Kurutz  
Conner Laabs  
Joseph Labellarte  
Lynda Ann Lacasse  
Brian William Ladd  
Deborah Ladd  
Andrew Lafleur  
Scott M. Lafond  
Yok Li Lai  
Chelsea Lamberty  
Brian J. Lambrecht  
Andrew Lamers  
John Patrick Lamont  
Andrew Todd Landfried  
Alex John Landry  
Shelby Catherine Lange  
Shawn L. Langness-Varner  
Benjamin T. Langton  
Jonathan Lapworth  
Amanda Jo Larsen  
Amanda Marie Larsh  
Amanda J. Larson  
Jessica Michelle Larson  
Benjamin Richard Laska  
Taylor Lau  
Daniel Joseph Laudick  
Jay M. Laurila  
Taylor Clare Lawless  
Michelle M. Layer  
Ben Le  
Amanda Marie Le May  
Kiley Amber Leclere  
Shannondoah Ledden  
Lee Lee  
Adam Michael Lembcke  
Adam Henry Lemmens  
Jeremy Allen Lenth  
Jordan R. Lenzner  
Sarah J. Leuck  
Adam Christopher Lewis  
Jingjing Li  
Miaoyan Li  
Zongxin Liang  
Keith W. Lipka  
Michelle A. Liston  
Luye Litwiller  
Mi Liu  
Kirby Lloyd  
Margaret Londo  
Brian Long  
Katie Lynn Loomis  
Sara Loose  
Brittany Ann Luhman  
Paul Lukaszewski  
Dan P. Lund  
Frederick W. Lundin  
April Lutz  
Emily Y. Lyons

Laura Macinnes  
Christian G. Macleod  
Taylor Madigan  
Andrei D. Maghiar  
Mckenon Patrick Magolan  
Ahmad M. Mahmoud  
Abigale Louise Maier  
Trevor Jon Maki  
Ethan James Malofsky  
Schlomo S. Mandel  
Austin L. Mannering  
Erin Manto  
Michelle De Marco  
Kevin Marks  
Steven A. Martin  
Michelle M. Martina  
Michael Jay Marty  
Megan Sarah Matty  
Eric William May  
John Achilles Mayberry  
Anna Rae Mayer  
Kyle A. Mayer  
Joshua Mayfield  
Eric John Mazoch  
Eric Joseph Mcauliffe  
Bethanne Mcburney  
Andrew Mccabe  
Patrick James Mcclellan  
Daniel John Mccormack  
Paul G Mccullough  
Nataliya McDonald  
Robert C. Mcelroy  
Scott Mathew Mcguigan  
Emily M. MCGuire  
Jenni L. Mcintosh  
Craig Stuart Mckendrick  
Maxwell M. Mckendry  
Bridget M. Mckinney  
Jenna Joy Mcmorateck  
Lesya Melnyk  
Tyler Menzer  
Jacob Kenneth Merk  
Derek Paul Merten  
Stephan H. Mesdjian  
Jennifer L. Messerschmidt  
Tyler Metz  
Myles Jacob Metzger  
Matthew W. Metzger  
Nathan John Meyer  
Brian J. Michalica  
Megan M Micke  
Thomas Richard Miles  
Timothy John Miles  
Calahan Miller  
Edwin A. Miller  
Leah M. Miller  
Melissa A. Miller  
Patricia A. Miller  
Rebecca Michelle Miller  
Samuel John Miller  
Sean M. Miller

*Continued on Page 10*



## Congratulations to the CPAs who have received a Wisconsin license to practice Public Accounting during 2016-17

Charles Richard Minard  
David C. Minch  
Joshua S. Minkoff  
Brandon Minnig  
Jenna Lyn Minton  
Andrew Robert Mirsky  
Dana Rae Moennig  
Dustin Ray Monroe  
Ryan P. Mooney  
Jason Ryan Moore  
Stacey L. Morgan  
Emily Joy Moriarty  
Justin Moroder  
Melissa Joy Morrill  
Trevor John Morris  
William J. Morris  
Britany Morrison  
Spencer Morrison  
Tyler T. Morrison  
Patrick James Motiff  
Meng Moua  
Cory Edward Moudry  
Tashanna Marie Mouse  
Courtney Holly Mrotek  
Kylie M. Muehlbauer  
Chad R. Mueller  
Lawrence M. Muffuh  
Patrick Alexander Mulroy  
Mohmedrafiq A. Munshi  
Erik Murch  
Heather L. Murray  
Erin Ann Myers  
Katie Natzke  
Joseph Lee Nejedlo  
Rebecca Ann Nelsen  
Ashley Marie Nelson  
Stephanie Louise Nelson  
Jamie K.C. Nett  
Nicholas John Newhouse  
Tam Nguyen  
Thi Kim Nguyen  
Matthew S. Nicgorski  
Andrea Niedermann  
Bethany A. Nielsen  
Chelsi Anne Niemczyk  
Jill C. Niles  
Adam Nocun  
Matthew Daniel Noe  
Stephanie Noll  
Blaine Northcraft  
Jenna Northouse  
Christopher M. Novoa  
Kelly A. Novotny  
Kyle P. Nygaard  
Alex Leonard Nysven  
Bobbi Jo O'Brien  
Douglas J. O'Connor  
Dorian O'Lochlayne  
Bret M. O'Neal  
Kevin O'Neill  
Macaulay O'Rourke  
Jessica L. O'Sullivan

Maxwell Oakes  
William Robert Oaks  
Courtney Marie Ockwood  
Sandra J. Oconnor  
Paul A. Oladeinde  
Timothy L. Olejniczak  
Kimberly Anne Olson  
Paul Mark Olson  
John L. Oppeneer  
Karen Therese Oram  
Kamil Mateusz Orszulak  
Jeffrey S. Osvog  
Zachary M. Oszman  
Tess Otero  
Matthew Victor Pagel  
Jennifer Pahl  
Nicholas Scott Palm  
Brett Thomas Palmer  
Andrea Marie Panka  
John M. Parins  
Brady Paul Paschke  
Linda R. Passaglia  
Jillian Patrick  
Shabeache D. Patterson  
Brian Marcus Paulos  
Casey Peacock  
Joshua John Pearce  
Mary Jo Peaschek  
Zachary Donald Pedersen  
Thomas Jeffrey Pendell  
Nicholas Matthew Penrod  
Casey Calvy Perkins  
Kaelynn Kristine Peters  
Christopher Alex Peterson  
Kristin Patricia Peterson  
Lynn Marie Peterson  
Mitchell A. Pezanoski  
Zachary Lee Picknell  
Jessie Pieper  
Cody Daniel Pierringer  
Nicole Marie Pierringer  
Kyle Wayne Pockat  
Laura Eastman Podolske II  
Benjamin R. Podraza  
Michelle Lynn Pollack  
Kevin Lee Pomazal  
Kellan Popp  
Matthew A. Porcaro  
Claryce Lorene Porzondek  
Bryant Robert Poss  
Kale Joseph Post  
Bobby Geo Postle  
Morgan Jeane Prentice  
Mark A. Privera  
Nicole Prochnow  
Elizabeth M. Przywojski  
Shawn M. Pucylowski  
Lacey Marie Puls  
Todd R. Punzenberger  
Nathan K. Purdy  
Travis James Puyleart  
Theodore Thomas Pyzyk

Yan Qiu  
Ashley Anne  
Quackenboss  
Samantha Leigh Quandt  
Brennan Quinn  
Gregory Radtke  
Mara Elizabeth Ragland  
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Renea L. Ranguette  
Aaron Bruce Ranke  
Brent Allen Rapos  
Eugene J. Raskin  
Bryce Steven Rasmussen  
Chelsea Anne Rasmussen  
Lisa A. Rath  
Brenna Rathsack  
Amy R. Raven  
Adam Paul Raychel  
Syed Kazim Raza  
Joseph William Reda  
Alec Spencer Redlich  
Michelle A. Regier  
Robyn M. Reinhard  
Brian T. Reinke  
Terry M. Reitz  
Michael J. Rekow  
Tyler Rembert  
Robert Remiker  
Zijun Ren  
Antone Revolinski  
Nathan John Reynebeau  
Andrew Rheinschmidt  
Jon A. Richey  
Robert Richlen  
Alicia Marie Richmond  
David Arthur Riesing  
Charles Adam Risse  
Kyle E. Riste  
Christine L. Rittberg  
Amelia Rose Roemer  
Cassandra Rogers  
Justin Thomas Rooker  
Megan E. Rosenberg  
Andrew Robert Ross  
Matthew James Rossi  
Ryan John Rossi  
Tonja Rae Rossmiller  
Kristopher Thomas Roug  
Michael Patrick Rowland  
Nicole Rudolph  
Justin John Rukamp  
Jillian Marie Runde  
Patrick Rushing  
Brittany Ruth  
Andrew Joseph Ryder  
Michelle C. Saboury  
Brian W. Salkowski  
Cory Salzman  
Steven Alan Santeck  
William S. Santori  
Greg Stephen Satina  
Brian Thomas Sattler  
Leslie A. Sauer  
Brent Saugstad

Jason David Sauve  
Anita Nizam Sayyed  
Robert Joseph Schadrie  
Paul Leonard Schaefer  
Stacy K. Scheffer  
Sarah Christine Scherber  
Kara A Schiller  
Michael Schirmer  
Leah Schmid  
Christopher T. Schmidt  
David A. Schmidt  
Sam Schmidt  
Trenton David Schmidt  
Brett Schneider  
Cyle Schneider  
Kelly Rae Schneider  
Mathew J. Schneider  
Philip Schommer  
Michael Richard Schoos  
Ryan Ernest Schorbahn  
Matthew J. Schroeder  
Michael H. Schroeder  
Pamela S Schroeder  
Dominic Jerome Schuh  
Stefanie Schuh  
Kristine L. Schwartz  
Scott Richard Schweiger  
Justin Scott  
Tyler Daniel Seehafer  
Daniel Michael Seidel  
Elaine Joyce Seiple  
Claire Selix  
Angela Sellen  
Timothy Robert Semrad  
Michael Seng  
Thomas Serafin  
Charlotte Severing  
Manju S. Shackett  
Neerali Shah  
Ronak L. Shah  
Rebecca Anne Shannon  
Sarah M. Shapiro  
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Rebekah Ann Shull  
Ronald F. Siemers  
Jennifer Ann Sigfred  
M. John Brian Silseth  
Nicholas Simon  
Aplinderjit Singh  
Brigitte J. Singletary  
Matthew Thomas Sinz  
Eric Michael Sippel  
Michelle Sippel  
Jessica Skaer  
Ian Smedema  
Jacob Allen Smith  
Kevin Thomas Smith  
Melissa Lynn Smith  
Brandon J. Smits  
Justin Smocke  
Mathew J. Snyder  
Kelli Ann Sobczak  
Elan Solvik  
Carl Sorge  
Daniel Thomas Sotiros  
Matthew Joseph St. Peter

Matthew James Stack  
Joshua Michael Staerke  
Kyle Frederick Staff  
Alex Daniel Stanfield  
Holly Stanger  
Katharine L. Stauffer  
Jason Michael Steers  
James Michael Stefan  
Joseph J. Steffensmeier  
Samantha Renae  
Steinbach  
Justin Robert Steiner  
Mary J. Steinmetz Riniker  
Alison Stelletello  
Dustin John Stelse  
Kyle M. Stelse  
Stephanie M. Stencil  
Matthew James Stephani  
Lindsey Stewart  
Ryan Adam Stini  
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Kyle N. Stone  
Morgan Stone  
Jeffrey Stoub  
Susan M. Strautmann  
Michelle C. Straw  
Ryan Scott Streicher  
Alexander Harris Strunce  
Krissie Z. Stutsman  
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Anas J. Suria  
Kara L. Sutkiewicz  
Ryan John Swatloski  
Jesse John Swiechowski  
Emily Swiecichowski  
Benjamin J. Syvertson  
Patrick Adam Szczupak  
Rachel Marie Taicher  
Nicole Marie Tarlton  
Kathryn Marie Taylor  
Kelly Marie Taylor  
Natalie Jane Taylor  
Wilson Teddy  
Jovancho Tembeleski  
Caleb Robert Thatcher  
Ryan Jeffrey Theiler  
Nicole Theriault  
Jamison Thiel  
Kaitlyn Lee Thoe  
Devon Joseph Thomas  
Jonathan E. Thomas  
Brooke M. Thompson  
Joshua Allen Thompson  
Mallory M. Thompson  
Matthew Colin Thompson  
Ramona Thornton  
Allison N. Tillis  
Travis Tilque  
Tiffany N. Tiskus  
Paul Russell Townsend  
Sierra Townsend  
Matthew James Traudt  
Robert B. Traylor  
Michael Trotter  
Mohammad Nesar Uddin





## Congratulations to the CPAs who have received a Wisconsin license to practice Public Accounting during 2016-17 (Continued)

Eric Udovich  
Daniel Umhoefer  
Brandon C. Upton  
Joshua Timothy Urness  
Tej Vaishnav  
Jeffrey Steven Van  
Brian Alan Van Eperen  
Michael John Van Hoorn  
Matthew C. Van Lanen  
Aron Nathaniel Van Pelt  
Kristen Ann Van Uithoven  
Ashley M. Vande  
Tyler John Vande  
Vanessa Vanderbloemen  
Kassandra M. Vaness  
Dirk David Vanportfliet  
Chase Anthony Vaughn  
Nicholas Vavra

Heather J. Verhagen  
Samuel P. Verhulst  
Kelly Ann Verstat  
Abby J. Videen  
Andrew James Vig  
Ryan Vincent  
Lindsay A. Vogt  
Justin M. S. Voort  
Troy D. Voss  
Brandon James Wagner  
John D. Waldschmidt  
Thomas Leroy Walters  
Fidel K. Wambura  
Hui Wang  
Min Wang  
Yun Wang  
Daniel W Ward  
Valerie Warzon

Christopher Watkins  
Robert M. Weber  
Robert Russell Weber  
Tabitha A. Weber  
Riley James Weiner  
Jorie R Weirich  
Mary Welch  
Jennifer Marie Wellnitz  
Matthew D. Wenzel  
Rachel L. Werlein  
Joseph William Westby  
Andrew Wester  
James R. Westfall  
Kent Westlund  
Cori Ann Wickesberg  
Melinda C. Wiegele  
Kyle Vander Wielen  
Derek Wilber

Samuel Holman Willard  
Austin David Willborn  
Kourtney P. Williams  
Kristen Raene Williams  
Eric J. Winkler  
Nathan Witt  
Aaron Wojciechowski  
Brandon Wolf  
Jessica Lynn Wolters  
Kenneth P. Wood  
Nicole Marie Wood  
Zachary Thomas Woytych  
David Wozniak  
Bailey Lynn Wunderlich  
Fei Xiong  
Ting Xu  
Wen Xu  
Joel Dean Yaeger

Joseph Yaeger  
Yi Yan  
Kongmeng Yang  
Joyce M. Yarid  
Marilyn Yenter  
Andrew R. Ylvisaker  
Abigail Lynn Yorton  
Dan Yu  
Joseph Reilly Zablotney  
Erik D. Zander  
Steven Richard Zawila  
Mei Zhu  
Shelby Jo Ziebarth  
Susanne Zilligen  
Taylor Zimprich  
Haleigh Jo Isabel Zipperer  
Elise Rose Zuleger

## DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES

The dates and times of the Accounting Examining Board meetings are announced on the DSPS website. Meeting agendas are posted approximately one week prior to the meeting. The next meeting is scheduled to be February 8, 2018.

### **Do you have a change of name or address?**

Licensees can update name or address information on the Department website at:

<https://online.drl.wi.gov/UserLogin.aspx>

Please note that confirmation of change is not automatically provided. Legal notices will be sent to a licensee's address of record with the Department.

**License Look-up:** <https://app.wi.gov/licensesearch>

**Board Order Search:** <https://dps.wi.gov/Pages/SelfService/OrdersDisciplinaryActions.aspx>

Call the Department of Safety and Professional Services toll-free (877) 617-1565, or (608) 266-2112 in the Madison area to connect to the service you need.

### **Our New Website is Live!**

As of November 12th, 2017, the Department of Safety and Professional Services launched their new website design. Please find more information regarding the Accounting Examining Board [here](#).

Please find an updated meeting schedule [here](#).

Check back regularly for the latest updates! ★

### **Administrative Staff:**

Erin Karow, Executive Director  
Amber Cardenas, Legal Counsel

### **Executive Staff:**

Laura Gutierrez, Secretary  
Eric Esser, Deputy Secretary  
Kirsten Reader, Assistant Deputy Secretary

