



**TELECONFERENCE/VIRTUAL MEETING
ACCOUNTING EXAMINING BOARD
Room 121C, 1400 East Washington Avenue, Madison
Contact: Brittany Lewin (608) 266-2112
March 23, 2016**

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.

AGENDA

9:00 A.M.

OPEN SESSION – CALL TO ORDER – ROLL CALL

A. Adoption of Agenda (1)

B. Approval of Minutes of February 11, 2016 (2-8)

C. Administrative Matters

D. Legislative and Administrative Rule Matters (9)

- 1) 2015 Wisconsin Act 217
- 2) Update on Pending and Possible Legislative and Rulemaking Projects

E. Continuing Education Legislative Report Discussion

- 1) Comments from Wisconsin Association of Accountants
- 2) Comments from Wisconsin Institute of Certified Public Accountants **(10-13)**

F. Public Comments

ADJOURNMENT

ACCOUNTING EXAMINING BOARD
Room 121C, 1400 East Washington Avenue, Madison
Contact: Brittany Lewin (608)266-2112
MEETING MINUTES
February 11, 2016

PRESENT: Christine Anderson, Todd Craft, Gerald Denor (*via GoToMeeting,*) Kathleen LaBrake (*via GoToMeeting,*) Glenn Michaelsen, John Scheid

EXCUSED: Joseph Braunger

STAFF: Brittany Lewin, Executive Director; Nifty Lynn Dio, Bureau Assistant; and other DSPS Staff

CALL TO ORDER

John Scheid, Board Chair, called the meeting to order at 9:04 a.m. A quorum of six (6) members was confirmed.

ADOPTION OF AGENDA

MOTION: Christine Anderson moved, seconded by Gerald Denor, to adopt the agenda as published. Motion carried unanimously.

APPROVAL OF MINUTES OF NOVEMBER 10, 2015

MOTION: Todd Craft moved, seconded by Glenn Michaelsen, to approve the minutes of November 10, 2015 as published. Motion carried unanimously.

ADMINISTRATIVE MATTERS

ELECTION OF OFFICERS

BOARD CHAIR

NOMINATION: Gerald Denor nominated John Scheid for the Office of Board Chair.

Brittany Lewin called for nominations three (3) times.

John Scheid was elected as Chair by unanimous consent.

VICE CHAIR

NOMINATION: John Scheid nominated Todd Craft for the Office of Vice Chair.

Brittany Lewin called for nominations three (3) times.

Todd Craft was elected as Vice Chair by unanimous consent.

SECRETARY

NOMINATION: Glenn Michaelsen nominated Gerald Denor for the Office of Secretary.

Brittany Lewin called for nominations three (3) times.

Gerald Denor was elected as Secretary by unanimous consent.

2016 ELECTION RESULTS	
Board Chair	John Scheid
Vice Chair	Todd Craft
Secretary	Gerald Denor

LIAISON APPOINTMENTS

2016 LIAISON APPOINTMENTS	
Screening Panel	Gerald Denor, Kathleen LaBrake, Glenn Michaelsen, Todd Craft, John Scheid
Credentialing Liaisons	Christine Anderson, Kathleen LaBrake, Gerald Denor
Monitoring and Professional Assistance Procedure (PAP) Liaison	Glenn Michaelsen Alternate – Gerald Denor
Legislative Liaison	John Scheid, Todd Craft
Newsletter Liaison	Gerald Denor Alternate – John Scheid
Travel Liaison	John Scheid

MOTION: Christine Anderson moved, seconded by Kathleen LaBrake, to affirm the Chair's appointment of liaisons for 2016. Motion carried unanimously.

DELEGATION MOTIONS

Delegated Authority for Urgent Matters

MOTION: Todd Craft moved, seconded by Gerald Denor, that, in order to facilitate the completion of assignments between meetings, the Board delegates its authority by order of succession to the Chair, highest ranking officer, or longest serving member of the Board, to appoint liaisons to the Department to act in urgent matters, make appointments to vacant liaison,

panel and committee positions, and to act when knowledge or experience in the profession is required to carry out the duties of the Board in accordance with the law. Motion carried unanimously.

Document Signature Delegation

MOTION: Glenn Michaelsen moved, seconded by Christine Anderson, to delegate authority to the Chair or chief presiding officer, or longest serving member of the Board, by order of succession, to sign documents on behalf of the Board. In order to carry out duties of the Board, the Chair, chief presiding officer, or longest serving member of the Board, has the ability to delegate this signature authority for purposes of facilitating the completion of assignments during or between meetings. The Chair, chief presiding officer, or longest serving member of the Board delegates the authority to Executive Director or designee to sign the name of any Board member on documents as necessary and appropriate. Motion carried unanimously.

Credentialing Authority Delegations

MOTION: Glenn Michaelsen moved, seconded by Christine Anderson, to delegate authority to the Credentialing Liaisons to make all credentialing decisions. Motion carried unanimously.

Legislative Liaison Delegation

MOTION: Christine Anderson moved, seconded by Gerald Denor, to delegate authority to the Legislative Liaisons to speak on behalf of the Board regarding legislative matters. Motion carried unanimously.

Monitoring Delegation

MOTION: Todd Craft moved, seconded by Kathleen LaBrake, to affirm the Chair's appointment of Glenn Michaelsen as the Monitoring Liaison, and Gerald Denor as the alternate, to adopt the 'Roles and Authorities Delegated to the Monitoring Liaison and Department Monitor; document as presented. Motion carried unanimously.

Travel Delegation

MOTION: Gerald Denor moved, seconded by Christine Anderson, to delegate authority to approve any Board Member travel to the Travel Liaison. Motion carried unanimously.

(Gerald Denor excused himself and disconnected at 10:24 a.m.)

SPEAKING ENGAGEMENTS, TRAVEL, OR PUBLIC RELATION REQUESTS

NASBA Annual Conference for Executive Directors and Board Staff

MOTION: Glenn Michaelsen moved, seconded by Todd Craft, to request Brittany Lewin to attend the NASBA Annual Conference for Executive Directors and Board Staff on March 15-17, 2016 in Tucson, AZ and to authorize travel. Motion carried unanimously.

NASBA Eastern Regional Meeting

MOTION: Christine Anderson moved, seconded by John Scheid, to designate Kathleen LaBrake and Gerald Denor to attend the NASBA Eastern Regional Meeting on June 7-9, 2016 in Asheville, NC and to authorize travel. Motion carried unanimously.

NASBA Annual Meeting

MOTION: Todd Craft moved, seconded by Kathleen LaBrake, to designate John Scheid, Gerald Denor and Glenn Michaelsen to attend the NASBA Annual Meeting on October 30-November 2, 2016 in Austin, TX and to authorize travel. Motion carried unanimously.

CLOSED SESSION

MOTION: John Scheid moved, seconded by Christine Anderson, 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.). John Scheid, Board Chair, read the language of the motion. The vote of each member was ascertained by voice vote. Roll Call Vote: Christine Anderson-yes; Todd Craft-yes; Kathleen LaBrake-yes; Glenn Michaelsen-yes and John Scheid-yes. Motion carried unanimously.

The meeting convened to Closed Session at 10:52 a.m.

RECONVENE TO OPEN SESSION

MOTION: Christine Anderson moved, seconded by Todd Craft, to reconvene into open session. Motion carried unanimously.

The meeting reconvened into Open Session at 11:38 a.m.

VOTE ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION

MOTION: Glenn Michaelsen moved, seconded by Todd Craft, to affirm all votes made in closed session. Motion carried unanimously.

CREDENTIALING MATTERS

Application Reviews

MOTION: Kathleen LaBrake moved, seconded by Christine Anderson, to approve the applications of those listed below for Certified Public Accountant Certification and Licensure once all requirements for licensure have been met. Motion carried unanimously.

1. Anderson, Laura
2. Barats, Eduard
3. Berry, Matthew
4. Booth, Kevin
5. Boucher, Joseph
6. Butendorf, Kori
7. Castro, Amber
8. Courtney, Daniel
9. Demario, Katelynn
10. Etheridge, Todd
11. Felhofer, Nathan
12. Fox, John
13. Geray, Felicia
14. Hagan, Brian
15. Haselton, Keith
16. Hayes, Lauren
17. Holewinski, Jin
18. Hurlbut, Nathan
19. James, Kathryn
20. Jefferies, Kelsey
21. Jin, Shu
22. Kappeler, Marta
23. Kemmerling, James
24. Kolb, Jordan
25. Kosa, Adam
26. Kraus, Kelly
27. Kuester, Heather
28. Le May, Amanda
29. McIntosh, Jenni
30. Miles, Timothy
31. Miller, Edwin
32. Mirsky, Andrew
33. Mlsna, Brittany
34. Morrison, Britany
35. Oram, Karen
36. Pahl, Jennifer
37. Pieper, Jessie
38. Pomazal, Kevin
39. Poss, Bryant
40. Raskin, Eugene
41. Rasmussen, Bryce
42. Remiker, Robert
43. Rooker, Justin
44. Rossi, Ryan
45. Schroeder, Pamela
46. Simon, Nicholas
47. Smocke, Justin
48. Stini, Jason
49. Stutsman, Krissie
50. Thompson, Mallory
51. Wang, Min
52. Winkler, Eric
53. Van Lanen, Matthew
54. Van Pelt, Aron
55. Zawila, Steven

MOTION: John Scheid moved, seconded by Todd Craft, to table the applications of Thomas Blend and Nicholas Fuchs. Motion carried unanimously.

MOTION: Glenn Michaelsen moved, seconded by Kathleen LaBrake, to approve the firm licensure of Mathe CPA LLC once all requirements are met. Motion carried unanimously.

Endorsement Applicants Under Wis. Stat. § 442.05

MOTION: Todd Craft moved, seconded by Christine Anderson, to approve the applications of those listed below for Certified Public Accountant

Certification and Licensure once all requirements for licensure have been met. Motion carried unanimously.

1. Alexandrou, Andreas
2. Bantz, William
3. Benjamin, Heather
4. Haumersen, Alissa
5. Jochims, Joshua
6. Lapworth, Jonathan
7. Nelson, Michelle
8. O'Sullivan, Jessica
9. Passaglia, Linda
10. Quackenboss, Ashley
11. Ranguette, Renea
12. Richey, Jon
13. Salkowski, Brian

Applications for Approval of Licensure

MOTION: John Scheid moved, seconded by Kathleen LaBrake, to approve the applications of those listed below for Certified Public Accountant Certification and Licensure once all requirements for licensure have been met. Motion carried unanimously.

- | | | |
|-----------------------|---------------------------|--------------------------|
| 1. Anderson, Joclyn | 18. Frigo, Maria | 40. Peterson, Lynn |
| 2. Anderson, Rebecca | 19. Grunke, Wesley | 41. Porzondek, Claryce |
| 3. Bailey, Sean | 20. Hall, Clenton | 42. Quandt, Samantha |
| 4. Bauer, Andrew | 21. Heim, Brian | 43. Raza, Syed |
| 5. Bemis, Brady | 22. Henika, Michael | 44. Rheinschmidt, Andrew |
| 6. Bestick, Samantha | 23. Jensen, Nicole | 45. Richmond, Alicia |
| 7. Bohne, Chad | 24. Johannsen, Travis | 46. Rogers, Cassandra |
| 8. Boutelle, James | 25. Justin, Joshua | 47. Scheffer, Stacy |
| 9. Broenen, Chloe | 26. Kenas, Gregory | 48. Schneider, Kelly |
| 10. Brownlow, Miranda | 27. Kindler, Sarah | 49. Schuh, Stefanie |
| 11. Canadeo, Andrea | 28. Kritner, Michael | 50. Selix, Claire |
| 12. Coonen, Courtney | 29. Loomis, Katie | 51. Singletary, Brigitte |
| 13. Costello, Morgan | 30. Loose, Sara | 52. Sippl, Michelle |
| 14. Court, Ali | 31. Miller, Samuel | 53. Swiecichowski, Emily |
| 15. Dati, Alex | 32. Moriarty, Emily | 54. Van Asten, Brandon |
| 16. Duessing, Amanda | 33. Murray, Heather | 55. Van Hoorn, Michael |
| 17. Dunbar, Nicole | 34. Nett, Jamie | 56. Videen, Abby |
| | 35. Niemczyk, Chelsi | 57. Witt, Nathan |
| | 36. Olson, Kimberly | 58. Wojciechowski, Aaron |
| | 37. Oszman, Zachary | 59. Wolters, Jessica |
| | 38. Otero, Tess | 60. Yaeger, Joseph |
| | 39. Peterson, Christopher | 61. Zimmer, Kellan |

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

Proposed Stipulations, Final Decisions and Orders

14 ACC 025 – John W. Torgerson

MOTION: Glenn Michaelsen moved, seconded by Todd Craft, to adopt the Findings of Fact, Conclusions of Law and Order in the matter of disciplinary proceedings against **John W. Torgerson** DLSC case number **14 ACC 025**. Motion carried unanimously.

15 ACC 012 – Linda A. Swift

MOTION: Christine Anderson moved, seconded by Kathleen LaBrake, to adopt the Findings of Fact, Conclusions of Law and Order in the matter of disciplinary proceedings against **Linda A. Swift** DLSC case number **15 ACC 012**. Motion carried unanimously.

ADJOURNMENT

MOTION: Christine Anderson moved, seconded by Kathleen LaBrake, to adjourn the meeting. Motion carried unanimously.

The meeting adjourned at 12:00 p.m.

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

AGENDA REQUEST FORM

1) Name and Title of Person Submitting the Request: Nifty Lynn Dio, Bureau Assistant On behalf of Brittany Lewin, Executive Director		2) Date When Request Submitted: 3/17/2016 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: 03/23/2016	5) Attachments: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6) How should the item be titled on the agenda page? <ul style="list-style-type: none"> • Legislative and Administrative Rule Matters <ul style="list-style-type: none"> ○ 2015 Wisconsin Act 217 	
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 (Fill out Board Appearance Request) <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: 2015 Wisconsin Act 217 – Board Review http://docs.legis.wisconsin.gov/2015/related/acts/217.pdf			
11) Authorization			
Nifty Lynn Dio		3/17/2016	
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.			

WICPA
Wisconsin Accounting Examining Board
Research and Recommendation Regarding Mandatory CPE for CPA License Renewal
February 16, 2016

1. General Considerations
 - a. Develop Timeline and Process for Research and Recommendations and Presentation
 - i. Meetings, Research, Drafting, Task Assignments, Effective Date
 - b. Identify Major Concepts to be Addressed
 - c. Identify and Determine Responses to Potential Opposition to Recommendation
 - d. Develop Draft Statutory and Regulatory Language (and perhaps FAQs)
 - e. Determine Administration and Enforcement Processes (and leverage WICPA resources as is done with peer review)
 - f. Determine Impact of Wisconsin CPE License Requirements on Other CPE Requirements (e.g., WICPA, other states, yellow book standards, AICPA, NASBA)
 - g. Determine Parties Involved in Research and Recommendation
 - h. Determine Form of Research Paper and Recommendation
 - i. References to Resources Cited
 - ii. Addressee (e.g., Senate Committee on Revenue, Financial Institutions, and Rural Issues?)
2. Timeline and Process for Research and Recommendations and Presentation
 - a. Meetings and Conference Calls
 - i. Late March 2016 – AEB Conference Call – General Planning and Assignments
 - ii. Late April 2016 – Second AEB Conference Call – Review Progress and Any Available Draft Research Report Documents
 - iii. May 12, 2016 – Review Updated Draft of Research Report
 - iv. August 9, 2016 - Review and Refine Updated Draft of Research Report and Recommendations
 - v. November 8, 2016 – Review and Approve Final Draft of Research Report and Recommendations
 - vi. Between November 8 and December 15, 2016 – Deliver Report and Recommendations to Appropriate Legislative Body (e.g., Senate Committee on Revenue, Financial Institutions, and Rural Issues?)
 - vii. Propose Effective Date of 2018, if Mandatory CPE is Recommended, So There is Time to Develop Administration and Enforcement Processes and Infrastructure
3. Major Concepts to be Addressed in Research Paper
 - a. Other Jurisdictions’ General Requirements
 - i. Why These are Relevant to Wisconsin CPAs
 - b. CPE Mobility Efforts of AICPA
 - c. The Evolving CPE Research and AICPA Future of Learning Recommendations
 - d. Recent Changes to WICPA CPE Membership Requirements
 - i. 5-minute increments for creditable learning activities
 - ii. Wide variety of non-lecture creditable learning activities
 - iii. 2-year reporting period
 - iv. 3 credit ethics requirement

- v. Up to 50% of credits may be informal learning (i.e., without 3rd party verification of participation)
 - e. CPE Requirements for other Wisconsin Licenses
 - i. 30+ other professions require continue education for license renewal
 - f. Administrative and Enforcement Cost
 - i. The biennial CPA license renewal fees of \$82 x 13,412 / 2 years = \$549,892 annual Wisconsin revenue should be much more than sufficient to cover CPA share of DSPS cost and CPE administration and enforcement
 - ii. WICPA has an infrastructure to digitally track CPE (automatically entered for WICPA CPE programs), print reports, randomly select CPAs for audit, conduct CPE audits, determine when CPE documentation is sufficient to satisfy requirements for number of CPE credits of different types (e.g., formal and ethics), and refer to AEB and DSPS for further action those audited CPAs whose CPE documentation does not clearly satisfy all CPE requirements.
 - g. Protection of the public
 - i. Damage is not likely highly visible (e.g., defaulted bank loans due to accounting services not provided in accordance with current standards, lower tax refunds due to returns not prepared properly, lower revenue to taxing authorities as a result of improper tax return preparation, poor decisions by business owners due to inaccurate accounting information and advice, inaccurate business valuations for estate and business sales purposes, poor estate planning, poor business decisions by business owners relying on CPA CFOs who are unaware of accounting, tax, and financial matters as a result of not obtaining CPE)
 - ii. CPAs in public and corporate accounting positions influence billions of dollars of commerce and decisions in Wisconsin annually, unlike interior designers, landscapers, general contractors, barbers and manicurists who are required to have continuing education for license renewal
- 4. Identifying and Determining Responses to Potential Opposition to Recommendation
 - a. WICPA supports mandatory CPE only for the purpose of increasing net revenue
 - i. All CPE activities are and will remain budgeted to break even
 - ii. High quality formal CPE is available at no cost live and online from many sources
 - b. There is no evidence of damage to the public from not having mandatory CPE for CPAs
 - i. Damage is not likely highly visible (e.g., defaulted bank loans due to accounting services not provided in accordance with current standards, lower tax refunds due to returns not prepared properly, see above under Protection of the Public)
 - ii. Waiting until after there is a major highly publicized situation where CPE could have mitigated or prevented losses is not the proactive public protection that residents expect from their legislators
 - c. Let the marketplace take care of putting incompetent service providers out of business
 - i. Incompetent professionals who charge unreasonably low fees will remain attractive to individuals and businesses who do not have technical expertise to understand the risks of incompetent CPAs
 - ii. Individuals do not leave incompetent service providers all at once with a result that the providers are pressured to go out of business or to take steps to increase their competency.

1. They instead simply absorb the occasional client leaving and gain new ones by charging unreasonably low fees for incompetent service.
- d. Non-CPA staff at DSPS is not qualified to determine who should lose a CPA license for failing to comply with CPE requirements.
 - i. The WICPA with its staff having 16 years of CPE administrative and enforcement experience currently has an infrastructure and processes that would seem likely to be easily modifiable in order to handle most of the CPE processing and administration, which is currently handled by the WICPA for Wisconsin's CPA Peer Review administration for members and non-members.

5. Statutory and Regulatory Language

- a. Resources for developing language could include other states, the UAA and WICPA CPE membership requirements
- b. UAA Section 4(h)(3) simply generally states that the Examining Board has the authority to specify the continuing professional education required for renewal of a CPA license.
- c. UAA Model Rule 6-4 through 6-7 specify requirements for continuing education required to renew a CPA license.
- d. Missouri Regulations simply reference AICPA and NASBA CPE requirements
 - i. The WICPA strongly encourages that CPE requirements for Wisconsin CPA license renewal parallel the new WICPA CPE requirements for membership, since nearly all AICPA and NASBA CPE requirements were developed before PCs, the internet, and mobile devices became commonplace, before cloud computing became mainstream, and before the publication of volumes of neuroscience research established that: 1) the most effective learning occurs in time increments far shorter than the 50 minutes required by NASBA and AICPA CPE standards, and 2) using non-lecture based learning methodologies are far more effective learning activities than participating in lengthy (and often very expensive) lectures.
 1. Note that even updated NASBA CPE standards:
 - a. Only allow 10 minute (rather than 5-minute) CPE increments, and only after completing at least 50 minutes of a learning activity.
 - b. Require all learning that is not a live lecture to have tests that verify short term memorization of a few concepts and/or require periodic confirmation that learners remain online during the program
 - i. Since no such tests are required for live lectures (where attendees can leave, perform billable work, or interact with mobile devices), it would not appear necessary for all online learning to require testing in order to be creditable.
 - ii. Brief tests only measure short term memorization and thus do not confirm deep learning, competency, long term retention, or the ability to apply newly learned concepts.
 - iii. Since Wisconsin lawmakers and CPA regulators have been comfortable with NO CPE requirement for more than a century, it would appear reasonable to permit up to 50% of required CPE credits to consist of information learning based on the licensee's representations and reasonable

documentation to demonstrate a strong likelihood of learning and competency enhancement.

- ii. The new WICPA CPE requirements for membership recognize the latest neuroscience research regarding how the brain learns, as well as reflect the AICPA Future of Learning Task Force recommendations encouraging innovation with respect to continuing education.
 1. The WICPA requirements were the subject of extensive research that included many studies as well as widely accepted international learning and professional development processes
6. Determine Administration and Enforcement Processes (and leverage WICPA resources as is done with peer review)
 - a. WICPA has an infrastructure to digitally track CPE (automatically entered for WICPA CPE programs), print reports, randomly select CPAs for audit, conduct CPE audits, determine when CPE documentation is sufficient to satisfy requirements for number of CPE credits of different types (e.g., formal and ethics), and refer to AEB and DSPS for further action those audited CPAs whose CPE documentation does not clearly satisfy all CPE requirements.
 - b. Consider WICPA staff providing a report to DSPS and AEB (similar to current Peer Review reporting) describing CPE audit process, listing identify of CPAs selected as well as those who passed and who failed the audit.
 - i. Failed audits could be referred to DSPS and AEB for further action.
 - ii. WICPA staff could recommend a responsive action for failed audits (e.g., compliance time extension, publication of names, license revocation, etc.) for AEB and DSPS enforcement consideration and disposition.
7. Determine Impact of Wisconsin CPE License Requirements on Other CPE Requirements (e.g., WICPA, other states, yellow book standards, AICPA, NASBA)
 - a. Confirm that states with CPE reciprocity would accept Wisconsin CPE compliance for license renewal in others states
 - b. Notify Wisconsin licensed CPAs of other requirements that would not be satisfied by complying with Wisconsin CPE license renewal requirements for CPAs (e.g., AICPA membership, yellow book compliance, and perhaps AICPA peer review standards).
8. Determine Parties Involved in Research and Recommendations
 - a. WICPA to gather raw data regarding:
 - i. CPE rules in other states,
 - ii. AICPA Future of Learning Task Force research and recommendations,
 - iii. prior WICPA CPE research papers supporting updated WICPA CPE membership requirements,
 - iv. Wisconsin continuing education rules for other professions (or perhaps DSPS staff could provide this)
 - v. CPE requirements for other professions in other jurisdictions
 1. Law
 2. Medicine
 - b. WICPA to develop an initial draft of a research paper, statute, regulations and FAQs for AEB review and refinement
 - i. Address report to Senate Committee on Revenue, Financial Institutions, and Rural Issues?