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**TELECONFERENCE/VIRTUAL MEETING  
ACCOUNTING EXAMINING BOARD  
Room 121A, 1400 East Washington Avenue, Madison  
Contact: Brittany Lewin (608) 266-2112  
August 9, 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 (1-4)**

**B. Approval of Minutes of May 12, 2016 (5-9)**

**C. Administrative Matters**

- 1) Staff Updates
- 2) Newsletter Update
- 3) CPAVerify and Accountancy Licensee Database Update

**D. Legislative and Administrative Rule Matters – Discussion and Consideration (10-12)**

- 1) Scope Statement for Accy 2 Relating to Education Required for Examination and Certification
- 2) Update on Pending and Possible Legislative and Rulemaking Projects

**E. Continuing Education Legislative Report – Discussion and Consideration**

**F. Speaking Engagement(s), Travel, or Public Relation Request(s)**

- 1) 109<sup>th</sup> NASBA Annual Meeting on October 30-November 2, 2016 in Austin, Texas

**G. Deliberation on Items Added After Preparation of Agenda:**

- 1) Introductions, Announcements and Recognition
- 2) Election of Board Officers
- 3) Appointment of Board Liaison(s)
- 4) Administrative Updates or Administrative Matters
- 5) Education and Examination Matters
- 6) Credentialing Matters
- 7) Practice Matters
- 8) Legislative and Administrative Rule Matters
- 9) Liaison Reports
- 10) Informational Items

- 11) Disciplinary Matters
- 12) Presentations of Petitions for Summary Suspension
- 13) Petitions for Designation of Hearing Examiner
- 14) Presentation of Proposed Stipulations, Final Decisions and Orders
- 15) Presentation of Proposed Final Decision and Orders
- 16) Presentation of Interim Orders
- 17) Petitions for Re-Hearing
- 18) Petitions for Assessments
- 19) Petitions to Vacate Orders
- 20) Requests for Disciplinary Proceeding Presentations
- 21) Motions
- 22) Petitions
- 23) Appearances from Requests Received or Renewed
- 24) Speaking Engagement(s), Travel, or Public Relation Request(s)

## **H. 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.).**

## **I. Credentialing Matters (13-15)**

### **1) Application Reviews**

- |                        |                      |
|------------------------|----------------------|
| 1. Briggs, Michael     | 15. McGuire, Emily   |
| 2. Brown, Sarah        | 16. Minkoff, Joshua  |
| 3. Chan, Chung         | 17. Oakes, Maxwell   |
| 4. Darnall, Matthew    | 18. Oaks, William    |
| 5. Davey, Lauren       | 19. Orszulak, Kamil  |
| 6. Fleming, Kurt       | 20. Pagel, Matthew   |
| 7. Fredericks, Morgan  | 21. Qiu, Yan         |
| 8. Junk, Christopher   | 22. Quinn, Brennan   |
| 9. Klein, Ana          | 23. Santori, William |
| 10. Konicke, Kyle      | 24. Shannon, Rebecca |
| 11. LaFond, Scott      | 25. Shapiro, Sarah   |
| 12. Long, Brian        | 26. Steinmetz, Mary  |
| 13. Lukaszewski, Paul  | 27. Streicher, Ryan  |
| 14. Mcburney, Bethanne | 28. Taylor, Kathryn  |

### **2) Endorsement Applicants Under Wis. Stat. 442.05**

- |                     |                     |
|---------------------|---------------------|
| 1. Balogh, Jessica  | 7. Litwiller, Luye  |
| 2. Bockhop, Kaley   | 8. Minch, David     |
| 3. Cosentine, Scott | 9. Morris, William  |
| 4. Harding, Allison | 10. Oladeinde, Paul |
| 5. Hennick, David   | 11. Privera, Mark   |
| 6. Jaeger, Gregory  | 12. Sauer, Leslie   |



### 3) Applications for Approval of Licensure

- |                       |                        |                          |
|-----------------------|------------------------|--------------------------|
| 1. Amundson, Mary     | 14. Hart, John         | 27. Noll, Stephanie      |
| 2. Ball, Michael      | 15. Ibinger, Theodore  | 28. Picknell, Zachary    |
| 3. Benben, Lauren     | 16. Kenkel, Kevin      | 29. Revolinski, Antone   |
| 4. Bloniarz, Ariel    | 17. Konetzke, Kate     | 30. Salzmann, Cory       |
| 5. Chiuminatto, Chloe | 18. Koors, Christopher | 31. Santek, Steven       |
| 6. Feurer, Daniel     | 19. Krause, Thomas     | 32. Sauve, Jason         |
| 7. Glander, Kendra    | 20. Ladd, Deborah      | 33. Schoos, Michael      |
| 8. Grabow, Thomas     | 21. Larson, Amanda     | 34. Schuh, Dominic       |
| 9. Greer, Alicia      | 22. Laska, Benjamin    | 35. Serafin, Thomas      |
| 10. Grosvenor, Andrea | 23. Malofsky, Ethan    | 36. Tembeleski, Jovancho |
| 11. Hackbarth, David  | 24. Menzer, Tyler      | 37. Vogt, Lindsay        |
| 12. Hansen, Nathan    | 25. Morrison, Spencer  | 38. Wieck, Stephanie     |
| 13. Hanson, Heather   | 26. Motiff, Patrick    |                          |

### 4) Conviction Reviews

### 5) Re-Registration Candidates

### 6) Firm Applications and Licensure

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

### 1) Proposed Stipulation and Final Decision and Order

1. 14 ACC 028 – Tyler J. Noll (**16-21**)
2. 15 ACC 025 – Scott W. Sherman (**22-27**)

### 2) Case Closing

1. 15 ACC 030 (**28-31**)

## K. Order Fixing Costs

- 1) In the Matter of the Disciplinary Proceedings Against Jay L. Lindseth, Respondent, DHA Case No. SPS-15-0089 DLSC Case No. 14 ACC 018 (**32-37**)

## L. Deliberation of Items Added After Preparation of the Agenda

- 1) Education and Examination Matters
- 2) Credentialing Matters
- 3) Disciplinary 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) Administrative Warnings
- 10) Review of Administrative Warnings
- 11) Proposed Final Decision and Orders
- 12) Matters Relating to Costs/ Orders Fixing Costs

- 13) Case Closings
- 14) Proposed Interim Orders
- 15) Petitions for Assessments and Evaluations
- 16) Petitions to Vacate Orders
- 17) Report from Department Auditor
- 18) Remedial Education Cases
- 19) Motions
- 20) Petitions for Re-Hearing
- 21) Appearances from Requests Received or Renewed

M. Consulting with Legal Counsel

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

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

O. Open Session Items Noticed Above not Completed in the Initial Open Session

**ADJOURNMENT**

**NEXT MEETING DATE NOVEMBER 8, 2016**

**ACCOUNTING EXAMINING BOARD  
MEETING MINUTES  
May 12, 2016**

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

**EXCUSED:** Christine Anderson

**STAFF:** Brittany Lewin, Executive Director; Nifty Lynn Dio, Bureau Assistant; and other Department staff

**CALL TO ORDER**

John Scheid, Board Chair, called the meeting to order at 9:13 a.m. A quorum of six (6) members was confirmed.

**ADOPTION OF AGENDA**

**MOTION:** Gerald Denor moved, seconded by Kathleen LaBrake, to adopt the agenda as published. Motion carried unanimously.

**APPROVAL OF MINUTES OF MARCH 23, 2016**

**MOTION:** Glenn Michaelsen moved, seconded by Todd Craft, to approve the minutes of March 23, 2016 as published. Motion carried unanimously.

**NEWSLETTER UPDATE**

**MOTION:** Joseph Braunger moved, seconded by Glenn Michaelsen, to request e-mail addresses from all CPA Licensees as part of the licensure and re-licensure application process. Motion carried unanimously.

**LEGISLATIVE AND ADMINISTRATIVE RULE MATTERS**

**MOTION:** Glenn Michaelsen moved, seconded by Gerald Denor, to request DSPS staff draft a Scope Statement for emergency and permanent rule regarding education requirements to sit for the exam and licensure. Motion carried unanimously.

**MOTION:** Todd Craft moved, seconded by Gerald Denor, to designate The Chair to approve the Scope Statement and final draft rules regarding education requirements to sit for the exam and licensure for submission to the Governor's Office and publication. Motion carried unanimously.

**CREDENTIALING MATTERS – DISCUSSION AND CONSIDERATION**

**MOTION:** Joseph Braunger moved, seconded by Glenn Michaelsen, to designate the credentialing liaisons to review education programs submitted by

accredited educational institutions to determine whether the required courses in the undergraduate or graduate programs meet the requirements of Wis. Admin. Code § Accy 2.202 effective June 1, 2016. Motion carried unanimously.

**MOTION:** Todd Craft moved, seconded by Gerald Denor, to affirm that pending applicants for licensure who have substantially completed their licensure application prior to June 1, 2016 will be reviewed by the Board according to the law at the time their application was substantially completed. Motion carried unanimously.

**MOTION:** Gerald Denor moved, seconded by Kathleen LaBrake, to delegate authority to the Department Attorneys to review and approve convictions which do not relate substantially to the practice of accounting. Motion carried unanimously.

### **CLOSED SESSION**

**MOTION:** Joseph Braunger moved, seconded by Gerald Denor, 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: Joseph Braunger-yes; Todd Craft-yes; Gerald Denor-yes, Kathleen LaBrake-yes; Glenn Michaelsen-yes and John Scheid-yes. Motion carried unanimously.

The meeting convened to Closed Session at 12:50 p.m.

### **RECONVENE TO OPEN SESSION**

**MOTION:** Glenn Michaelsen moved, seconded by John Scheid, to reconvene into open session. Motion carried unanimously.

The meeting reconvened into Open Session at 1:42 p.m.

### **VOTE ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION**

**MOTION:** Gerald Denor moved, seconded by Joseph Braunger, to affirm all votes made in closed session. Motion carried unanimously.

### **CREDENTIALING MATTERS**

#### **Application Reviews**

**MOTION:** Joseph Braunger moved, seconded by Gerald Denor, to approve the applications of those listed below for Certified Public Accountant Certification and Licensure once all requirements for licensure have been met.

- |  |                         |                           |
|--|-------------------------|---------------------------|
| 1. Altobelli, Nicholas                   | 24. Heberer, Stephen    | 48. Puyleart, Travis      |
| 2. Biel, Steven                          | 25. Heinen, Beth        | 49. Reitz, Terry          |
| 3. Bitran, Tamar                         | 26. Ihlenfeldt, Amanda  | 50. Ruth, Christine       |
| 4. Blodgett, Chelsey                     | 27. Keller, Kacey       | 51. Schommer, Philip      |
| 5. Bolen-Irwin, Katie                    | 28. Kinnunen, David     | 52. Semrad, Timothy       |
| 6. Bote, Ronald (also conv,<br>endo edu) | 29. Klug, Joshua        | 53. Shah, Ronak           |
| 7. Bouruc, Alina                         | 30. Kurutz, Eric        | 54. Short, David          |
| 8. Bowman, Jonathan                      | 31. Lund, Dan           | 55. Staerkel, Joshua      |
| 9. Branaugh, Adam                        | 32. Macinnes, Laura     | 56. Steffensmeier, Joseph |
| 10. Carter, Jacob                        | 33. Mandel, Schlomo     | 57. Strautmann, Susan     |
| 11. Davis, Ryan                          | 34. Mazoch, Eric        | 58. Sutkiewicz, Kara      |
| 12. Degnan, Alexander                    | 35. McElroy, Robert     | 59. Thomas, Jonathan      |
| 13. Dolan, Sarah                         | 36. Melnyk, Lesya       | 60. Tilque, Travis        |
| 14. Dorner, Brianna                      | 37. Moroder, Justin     | 61. Vaughn, Chase         |
| 15. Edlund, Gregory                      | 38. Mueller, Chad       | 62. Wang, Yun             |
| 16. Endres, Stephanie                    | 39. Munshi, Mohmedrafiq | 63. Watkins, Christopher  |
| 17. Feller, Cassie                       | 40. Olejniczak, Timothy | 64. Westfall, James       |
| 18. Fiess, Stephanie                     | 41. Oppeneer, John      | 65. Weber, Tabitha        |
| 19. Giese, Cody                          | 42. Patrick, Jillian    | 66. Xu, Ting              |
| 20. Govani, Alia                         | 43. Pearce, Joshua      | 67. Yenter, Marilyn       |
| 21. Grubich, Robert                      | 44. Peaschek, Mary      | 68. Yorton, Abigail       |
| 22. Gulotta, Aaron                       | 45. Perkins, Casey      | 69. Zhu, Mei              |
| 23. Hanson, Anthony                      | 46. Pezanoski, Mitchell |                           |
|  | 47. Punzenberger, Todd  |                           |

Motion carried unanimously.

### **Endorsement Applicants Under Wis. Stat. 442.05**

**MOTION:** Todd Craft moved, seconded by Glenn Michaelsen, to approve the applications of those listed below for Certified Public Accountant Certification and Licensure once all requirements for licensure have been met.

1. Board, Karsten
2. Bote, Ronald
3. Brock, Jenny
4. Brylla, Daniel
5. Buoy, Keenan
6. Dorschner, Donna
7. Haas, Matthew
8. Hirsch, Linda
9. Huey, Allison
10. Lyons, Emily
11. Nielsen, Bethany
12. Nygaard, Kyle
13. Podraza, Benjamin
14. Pucylowski, Shawn

- 15. Stone, Kyle
  - 16. Thornton, Ramona
- Motion carried unanimously.

**Applications for Approval of Licensure**

**MOTION:** Kathleen LaBrake moved, seconded by Todd Craft, to approve the applications of those listed below for Certified Public Accountant Certification and Licensure once all requirements for licensure have been met.

- |                          |                           |                         |
|--------------------------|---------------------------|-------------------------|
| 1. Albrecht, Ryan        | 24. Fertitta, Ryne        | 46. Penrod, Nicholas    |
| 2. Anderson, Corey       | 25. Fignar, Mark          | 47. Pockat, Kyle        |
| 3. Anderson, Rachel      | 26. Harman, Korina        | 48. Porcaro, Matthew    |
| 4. Barman, Drew          | 27. Harris, Matthew       | 49. Risse, Charles      |
| 5. Barnett, Ashley       | 28. Harvey, Matthew       | 50. Runde, Jillian      |
| 6. Batzko, Tyler         | 29. Helein, Ross          | 51. Ruth, Brittany      |
| 7. Beres, Jacob          | 30. Helminiak, Joel       | 52. Satina, Greg        |
| 8. Bishop, Jalissa       | 31. Hess, Dustin          | 53. Scherber, Sarah     |
| 9. Bonow, Jeremy         | 32. Hoppman, Brandon      | 54. Schmidt, Sam        |
| 10. Braker, Jonathan     | 33. Jansen, Mandy         | 55. Seiple, Elaine      |
| 11. Bruce, Charles       | 34. Kalepp-Morines, Klare | 56. Severing, Charlotte |
| 12. Bruskiwicz, Sean     | 35. Kieffer, Bryan        | 57. Schroeder, Matthew  |
| 13. Casper, Richard      | 36. Kniess, Kelsey        | 58. Sinz, Matthew       |
| 14. Cornillie, Clare     | 37. Kursel, Ryan          | 59. Smits, Brandon      |
| 15. Crafton, Kenesha     | 38. Lamberty, Chelsea     | 60. St. Peter, Matthew  |
| 16. Drew, Patrick        | 39. Lembcke, Adam         | 61. Stefan, James       |
| 17. Dull, Codie          | 40. Lewis, Adam           | 62. Stoltenberg, Aaron  |
| 18. Ehlers, Jeffrey      | 41. Meinel, Kristine      | 63. Udovich, Eric       |
| 19. Emerson, Timothy     | 42. Mousel, Tashanna      | 64. Vincent, Ryan       |
| 20. Encarnacion, Otoniel | 43. Muehlbauer, Kylie     | 65. Wambura, Fidel      |
| 21. Evanoff, Matthew     | 44. Nelsen, Rebecca       | 66. Yaeger, Joel        |
| 22. Farnam, Joshua       | 45. Newhouse, Nicholas    |                         |
| 23. Feller, Mitchell     |                           |                         |

Motion carried unanimously.

**DIVISION OF LEGAL SERVICES AND COMPLIANCE MATTERS**

**MOTION:** John Scheid moved, seconded by Glenn Michaelson, to adopt the Findings of Fact, Conclusions of Law and Order in the matter of disciplinary proceedings against Keith E. Rode, DLSC Case No. 15 ACC 014. Motion carried unanimously.

*(Todd Craft recused himself for deliberation and voting in the matter of disciplinary proceedings against Keith E. Rode, DLSC Case No. 15 ACC 014)*

**PROPOSED FINAL DECISION AND ORDER**

**MOTION:** John Scheid moved, seconded by Joseph Braunger, to adopt the Findings of Fact, Conclusions of Law, and Proposed Decision and Order in the matter of disciplinary proceedings against Jay L. Lindseth, Respondent –

DHA Case No. SPS-15-0089/DLSC Case No. 14 ACC 018. Motion carried unanimously.

*(Todd Craft recused himself for deliberation and voting in the matter of disciplinary proceedings against Jay L. Lindseth, DLSC Case No. 14 ACC 018)*

### **ADJOURNMENT**

**MOTION:** Gerald Denor moved, seconded by Todd Craft, to adjourn the meeting. Motion carried unanimously.

The meeting adjourned at 1:50 p.m.

DRAFT

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

**AGENDA REQUEST FORM**

1) Name and Title of Person Submitting the Request:  <b>Dale Kleven Administrative Rules Coordinator</b>		2) Date When Request Submitted:  <b>8/4/16</b> Items will be considered late if submitted after 12:00 p.m. on the deadline date: ▪ 8 business days before the meeting	
3) Name of Board, Committee, Council, Sections:  <b>Accounting Examining Board</b>			
4) Meeting Date:  <b>8/9/16</b>	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? <b>Legislation and Rule Matters – Discussion and Consideration</b> <b>1. Scope Statement for Accy 2 Relating to Education Required for Examination and Certification</b> <b>2. Update on Pending Legislation and Pending and Possible Rulemaking Projects</b>	
7) Place Item in: <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session <input type="checkbox"/> Both		8) Is an appearance before the Board being scheduled?  <input type="checkbox"/> Yes ( <a href="#">Fill out Board Appearance Request</a> ) <input checked="" type="checkbox"/> No	9) Name of Case Advisor(s), if required:
10) Describe the issue and action that should be addressed:			
11) Authorization			
<i><b>Dale Kleven</b></i>		<i><b>August 4, 2016</b></i>	
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.			

# STATEMENT OF SCOPE

## Accounting Examining Board

Rule No.: Ch. Accy 2

Relating to: Education required for examination and certification

Rule Type: Emergency

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

Administrative rules that went into effect on June 1, 2016, changed the education requirements for candidates to take the certified public accountant (CPA) examination or be certified in Wisconsin as a CPA. Some recent graduates of accounting programs who met the education requirements in effect at the time they graduated do not meet the education requirements as revised. This proposed rule will help ensure the opportunity for these individuals to be employed or start a business as a CPA in Wisconsin is not delayed or denied.

As normal procedures will not allow rules to be finalized until June 2017, an expeditious promulgation of this rule is in the best interest of Wisconsin's economy and public welfare.

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

The Accounting Examining Board will update ch. Accy 2 to provide that, for a candidate who graduated from an accounting program from an accredited business school or college of business prior to June 1, 2016, the educational requirements for the CPA examination and Wisconsin certification as a CPA are those in effect at the time of the candidate's graduation.

### 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 education requirements for candidates for the CPA examination and Wisconsin certification as a CPA. If the rules are not updated, some recent graduates of accounting programs from accredited business schools or colleges of business will not meet the education requirements to take the certified public accountant (CPA) examination or be certified in Wisconsin as a CPA.

### 4. Detailed explanation of statutory authority for the rule (including the statutory citation and language):

Section 15.08 (5) (b), Stats., provides examining boards "shall promulgate rules for its own guidance and for the guidance of the trade or profession to which it pertains. . ."

Section 442.04 (5) (b) 3., Stats., provides the Board may not grant a certificate as a certified public accountant to any person other than a person who "has completed at least 150 semester hours of education at an institution that include course work in accounting and business subjects, as determined by the examining board, and has received a bachelor's or higher degree."

Section 442.04 (5) (b) 4., Stats., provides a person is not eligible to take the CPA examination "unless the person has completed at least 120 semester hours of education at an institution that include course work in accounting and business subjects, as determined by the examining board."

**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 the CPA examination and 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.

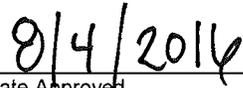
**8. Anticipated economic impact of implementing the rule (note if the rule is likely to have a significant economic impact on small businesses):**

The proposed rule will have minimal to no economic impact on small businesses and the state's economy as a whole.

**Contact Person:** Dale Kleven, (608) 261-4472, Dale2.Kleven@wisconsin.gov

Approved for publication:

  
Authorized Signature EH

  
Date Approved

Approved for implementation:

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date Approved