



TELECONFERENCE/VIRTUAL MEETING
ACCOUNTING EXAMINING BOARD
Room 121B, 1400 East Washington Avenue, Madison
Contact: Brittany Lewin (608) 266-2112
September 21, 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

8:30 A.M.

OPEN SESSION – CALL TO ORDER – ROLL CALL

A. Adoption of Agenda (1-2)

B. Approval of Minutes of August 9, 2016 (3-6)

C. Administrative Matters

- 1) Staff Updates

D. Legislative and Administrative Rule Matters – Discussion and Consideration (7-9)

- 1) Legislative Report Draft
- 2) Proposal for Acy 2 Relating to Education Required for Examination and Certification
- 3) Update on Pending and Possible Legislative and Rulemaking Projects

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

F. 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.).

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

1) Proposed Stipulation and Final Decision and Order

1. 15 ACC 015 – David G. Chapman **(10-15)**

H. Consulting with Legal Counsel

RECONVENE TO OPEN SESSION IMMEDIATELY FOLLOWING CLOSED SESSION

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

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

ADJOURNMENT

NEXT MEETING DATE NOVEMBER 8, 2016

**TELECONFERENCE/VIRTUAL MEETING
ACCOUNTING EXAMINING BOARD
Room 121A, 1400 East Washington Avenue, Madison
Contact: Brittany Lewin (608)266-2112
MEETING MINUTES
August 9, 2016**

PRESENT: Christine Anderson, Joseph Braunger, Todd Craft, Gerald Denor, Kathleen LaBrake, Glenn Michaelsen, John Scheid

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 9:00 a.m. A quorum of seven (7) members was confirmed.

ADOPTION OF AGENDA

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

APPROVAL OF MINUTES OF MAY 12, 2016

MOTION: Todd Craft moved, seconded by Joseph Braunger, to approve the minutes of May 12, 2016 as published. Motion carried unanimously.

CLOSED SESSION

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, 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; 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 10:30 a.m.

RECONVENE TO OPEN SESSION

MOTION: Joseph Braunger moved, seconded by Gerald Denor, to reconvene into open session. Motion carried unanimously.

The meeting reconvened into Open Session at 10:49 a.m.

VOTE ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION

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

CREDENTIALING MATTERS

Application Reviews

MOTION: Glenn Michaelsen 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.

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|-----------------------|------------------------|----------------------|
| 1. Briggs, Michael | 11. LaFond, Scott | 21. Pagel, Matthew |
| 2. Brown, Sarah | 12. Lawless, Taylor | 22. Qiu, Yan |
| 3. Chan, Chung | 13. Long, Brian | 23. Quinn, Brennan |
| 4. Darnall, Matthew | 14. Lukaszewski, Paul | 24. Santori, William |
| 5. Davey, Lauren | 15. Mcburney, Bethanne | 25. Shannon, Rebecca |
| 6. Fleming, Kurt | 16. McGuire, Emily | 26. Shapiro, Sarah |
| 7. Fredericks, Morgan | 17. Minkoff, Joshua | 27. Steinmetz, Mary |
| 8. Junk, Christopher | 18. Oakes, Maxwell | 28. Streicher, Ryan |
| 9. Klein, Ana | 19. Oaks, William | 29. Taylor, Kathryn |
| 10. Konicke, Kyle | 20. Orszulak, Kamil | |

Endorsement Applicants Under Wis. Stat. 442.05

MOTION: Kathleen LaBrake moved, seconded by Joseph Braunger, 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. Balogh, Jessica
2. Bockhop, Kaley
3. Cosentine, Scott
4. Harding, Allison
5. Hennick, David
6. Jaeger, Gregory
7. Litwiller, Luye
8. Minch, David
9. Morris, William
10. Oladeinde, Paul
11. Prividera, Mark
12. Sauer, Leslie

Applications for Approval of Licensure

MOTION: Gerald Denor 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. Amundson, Mary | 15. Hatcher, Christopher | 29. Picknell, Zachary |
| 2. Ball, Michael | 16. Ibinger, Theodore | 30. Post, Kale |
| 3. Benben, Lauren | 17. Kenkel, Kevin | 31. Revolinski, Antone |
| 4. Bloniarz, Ariel | 18. Konetzke, Kate | 32. Salzmann, Cory |
| 5. Chiuminatto, Chloe | 19. Koors, Christopher | 33. Santek, Steven |
| 6. Feurer, Daniel | 20. Krause, Thomas | 34. Sauve, Jason |
| 7. Glander, Kendra | 21. Ladd, Deborah | 35. Schoos, Michael |
| 8. Grabow, Thomas | 22. Larson, Amanda | 36. Schuh, Dominic |
| 9. Greer, Alicia | 23. Laska, Benjamin | 37. Serafin, Thomas |
| 10. Grosvenor, Andrea | 24. Malofsky, Ethan | 38. Tembeleski, Jovancho |
| 11. Hackbarth, David | 25. Menzer, Tyler | 39. Tilque, Travis |
| 12. Hansen, Nathan | 26. Morrison, Spencer | 40. Vogt, Lindsay |
| 13. Hanson, Heather | 27. Motiff, Patrick | 41. Wieck, Stephanie |
| 14. Hart, John | 28. Noll, Stephanie | |

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

Proposed Stipulation, Final Decision and Order

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 Tyler J. Noll, DLSC Case No. 14 ACC 028. Motion carried unanimously.

MOTION: Christine Anderson moved, seconded by Gerald Denor, to adopt the Findings of Fact, Conclusions of Law and Order in the matter of disciplinary proceedings against Scott. W. Sherman, DLSC Case No. 15 ACC 025. Motion carried unanimously.

Case Closings

MOTION: Gerald Denor moved, seconded by Christine Anderson, to close DLSC Case No. 15 ACC 030, against J.L.L. for Prosecutorial Discretion (P7). Motion carried unanimously.

ORDER FIXING COSTS

Jay L. Lindseth

MOTION: Gerald Denor moved, seconded by Christine Anderson, to adopt the Order Fixing Costs in the matter of disciplinary proceedings against Jay L. Lindseth, Respondent, DLSC Case No. 14 ACC 018. Motion carried unanimously.

ADJOURNMENT

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

The meeting adjourned at 10:54 a.m.

DRAFT

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

AGENDA REQUEST FORM

1) Name and Title of Person Submitting the Request: Brittany Lewin Executive Director		2) Date When Request Submitted: 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:			
4) Meeting Date: 9/21/16	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? Legislative and Administrative Rule Matters	
7) Place Item in: <input type="checkbox"/> Open Session <input checked="" 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:	
10) Describe the issue and action that should be addressed: Attached is the draft Continuing Education Legislative Report according to the requirement of 2015 Wisconsin Act 217 for Board review and approval. The draft Emergency Rule of Accy 2 Relating to Education Required for Examination and Certification will be emailed to board members and posted on the DSPS website with the September 21 agenda materials for the public when it is available. It is expected to be posted by September 20, 2016.			
11) Authorization			
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.			

John Scheid, CPA
Chairperson

Todd Craft, CPA
Vice Chairperson

Gerald Denor, CPA
Secretary

ACCOUNTING EXAMINING BOARD



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TO: Senate Committee on Revenue, Financial Institutions, and Rural Issues and
Assembly Committee on State Affairs and Government Operations
State Capitol
2 East Main Street
Madison, Wisconsin 53707

FROM: Wisconsin Accounting Examining Board
John Scheid, CPA, Chair

RE: Wisconsin Accounting Examining Board Continuing Education Legislative Report

2015 Wisconsin Act 217 included the following, "The accounting examining board shall research the feasibility of rules establishing continuing education requirements for renewal of a license under section 442.08 (1) of the statutes. The board shall prepare a report describing its findings and recommendations, including a description of any suggested changes to the statutes or the board's rules, and shall submit the report to the appropriate standing committees of the legislature in the manner provided under section 13.172 (3) of the statutes no later than December 31, 2016."

There are 55 United States CPA licensing jurisdictions. Wisconsin is the only jurisdiction that does not require completion of continuing education for renewal. The requirement varies across jurisdictions, but generally speaking, the majority of jurisdictions require 40 credits of continuing professional education (CPE) annually.

In Wisconsin, 47 licensed professions require completion of continuing education for renewal. For these professions, the Department of Safety and Professional Services provides the administrative infrastructure and support.

After considering the requirements of other licensing jurisdictions, it's the Board's recommendation to pursue continuing education requirements that include:

- 80 CPE hours every two year licensing biennium
- Allow CPAs to accrue continuing education hours in 5 minute increments for activities measured by time
- Out of the 80 required CPE hours, at least 2 CPE hours relating to ethics
- Informal learning, to be defined by the Accounting Examining Board to meet up to half of the continuing education requirement, which would include activities such as serving on a professional board, reading a book and writing a summary, teaching a course, etc.

Keeping Wisconsin's requirement in line with other jurisdiction will aid in practice mobility across jurisdiction for Wisconsin licensees.

Based on the findings and recommendations, the Accounting Examining Board suggests adding language to Wis. Stats. 442 providing the Accounting Examining Board with the authority to promulgate administrative rules establishing continuing education requirements for renewal of a certified public accountant license. For example, specific suggested statutory language to include is, "The examining board may establish continuing education requirements by rule for renewal of a certified public accountant license." To allow time for input and communicating with licensees regarding continuing education, the December 15, 2019 – December 14, 2020 biennium is the earliest suggested biennium to require continuing education for renewal.

DRAFT