

# WISCONSIN ACCOUNTING EXAMINING BOARD

## CPA Members Newsletter



February 2016

## CHAIR LETTER

### *Volatile Markets, Sluggish Growth, Technology Racing: What's a CPA To Do?*

Advanced planning is starting across the US business world; assets are under review, strategy assumptions are being tested and new ventures are afoot. True, oil prices are at multi-year lows, concerns remain about slowing growth in China and future interest rate increases from the Federal Reserve are being closely watched.



**John Scheid**

Shake all that off! We're off and running with a different US economy and complex forces are underway in 2016.

We should expect: the US/Wisconsin to shine even in a low growth world, regulation to continue to be contended with, threats against an open Internet to occur, together with prospects improving for US tax reform after the elections.

As CPAs we should help our clients (1) strengthen the technology foundation to set their business apart, (2) do more deals, (3) anticipate the needs of future customers and other stakeholders, and (4) prepare the Millennials for Leadership roles.

In this, our second Wisconsin Accounting Examining Board Newsletter, we will inform you of key changes and developments impacting CPAs in Wisconsin. Take notice of legislation in the State Senate (SB 532) and Assembly (AB 725) together with updates from the AICPA, NASBA and DSPS. All good!

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

### **Board Members**

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Todd Craft, Vice Chairperson  
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A MEMBER OF  
**NASBA**



## UPDATING WISCONSIN'S CPA REGULATIONS - SENATE BILL 532 and ASSEMBLY BILL 725

The Wisconsin Accounting Examining Board (AEB) has collaborated during the past two years with the Department of Safety and Professional Services (DSPS), the Wisconsin Institute of CPAs (WICPA), the National Association of State Boards of Accountancy (NASBA), and the American Institute of CPAs (AICPA) in updating the Wisconsin Administrative Code (Code) provisions that regulate the CPA profession in Wisconsin. The AEB held public hearings on the proposed Code changes during this process as well.

In January 2016 Sen. Howard L. Marklein, CPA, and chair of the Senate Committee on Revenue, Financial Institutions and Rural Issues, authored Senate Bill 532 and Representative Dale Kooyenga, CPA authored Assembly Bill 725 which accomplishes the following objectives:

- Updating outdated and incorrect references to national accounting standards that CPAs must reference and follow in serving Wisconsin businesses and residents, e.g., AICPA mailing address, Internet link to AICPA standards, and updated peer review definitions and processes.
- Organizing the Code provisions into a much more user-friendly format that is easier for CPAs, regulators and the public to find and understand regulatory guidance.
- Aligning more closely with the Uniform Accountancy Act and related model regulations that are incorporated into statutes and regulations of all other states in order to reduce complexity and regulatory inconsistency for the many Wisconsin CPAs who serve clients in multiple states.
- Reflecting the recent statutory change in the Uniform CPA Examination college education requirements by specifying college education CPA exam eligibility requirements that will be helpful to educators in developing curriculum. This clarification will also help CPA candidates select courses that are tested in the nationally administered Uniform CPA Examination.

SB 532 and AB 725 will also direct the Accounting Examining Board to research and submit to the legislature a report regarding the feasibility of rules to establish continuing education requirements for renewal of a Wisconsin CPA license. With reciprocity of CPA state licensing given CPAs working across state lines, continuing education is currently required in



all other licensing jurisdictions except Wisconsin. The AEB will submit a report describing its findings and recommendations by December 31, 2016.

On January 13, 2016 Accounting Examining Board Chair John S. Scheid and WICPA President & CEO Dennis F. Tomorsky both testified at the Senate Committee on Revenue, Financial Institutions and Rural Issues in support of Senate Bill 532.

The amendment and restatement of the Wisconsin Administrative Code provisions in SB 532 and AB 725 will allow Wisconsin CPAs to comply with current uniform professional standards and clarify the educational requirements to take the CPA exam.

As of Newsletter publishing date, the Wisconsin Senate has passed SB 532 and the Assembly will vote on AB 725 very shortly. Watch for future updates on this proposed legislation. ★

### DELINQUENT LICENSEES

Individuals that did not renew their Wisconsin CPA licenses prior to December 15, 2015 are considered expired but may be renewed by paying the license fee and penalty fees, total cost \$107. The direct link for licensees to renew their license is [online.drl.wi.gov](http://online.drl.wi.gov).

*NOTE: DSPS staff attempts to reach each delinquent licensee using the most current contact information in the license file. It's important to update the department about changes to your address or email. ★*



## SSARS No. 21 CLARIFICATION

Accountants who are engaged to prepare financial statements for clients are required to adhere to the guidance issued in Statement on Standards for Accounting and Review Services (SSARS) No. 21, Clarification and Recodification (see “A Bright Line in SSARSs,” JofA, Dec. 2014, page 32). Among other things, SSARS No. 21 provides requirements and guidance for accountants who are engaged to prepare financial statements—but are not engaged to perform an audit, review, or compilation of those financial statements. Accountants who perform bookkeeping services have asked when the standard applies to those engagements. The CPEA provides some considerations for accountants who face this issue.

Many CPEA members have begun asking whether a client engagement falls under AR-C Section 70, Preparation of Financial Statements, of SSARS No. 21. It is important to note that Section 70 of SSARS No. 21 does not apply unless the accountant is engaged to prepare financial statements. The key here is for the accountant to have an understanding with the client related to what the accountant is hired to do—and also what the engagement will not include. There is no “tripping into” a preparation service—it is a very bright line in that the accountant is required to comply with the SSARSs only if he or she is engaged to prepare financial statements. Therefore, it is important that the accountant and the client understand whether the engagement is to include the preparation of financial statements. However, some additional considerations may help when making this determination with your clients.

If the accountant is merely engaged to assist the client in preparing financial statements (e.g., the accountant is engaged to just prepare journal entries and perhaps post to the client’s cloud-computing application, or just to prepare certain note disclosures), then the accountant is engaged to provide accounting or bookkeeping services, and Section 70 of SSARS No. 21 does not apply. However, if the client’s understanding is that the accountant will then prepare the financial statements based on those inputs, then Section 70 of SSARS No. 21 would apply.

If the accountant is providing bookkeeping or accounting services to a client and uses the accounting software to generate financial statements, the SSARSs may apply. The SSARSs apply only when the accountant is engaged (i.e., hired) to prepare financial statements, so if the understanding with the client is that the accountant is to provide certain bookkeeping services but that the financial statements are to be prepared by the accounting software, then the SSARSs would not apply. In those instances, it is advisable to include language in the engagement

letter that clearly indicates the engagement does not include the preparation of financial statements.

Although he or she is not required to do so, the accountant also may wish to consider the intended users of the financial statements, especially if the financial statements previously have been provided to third parties (e.g., a bank). If the accountant is aware that the client will provide financial statements to a third party and assert that the accountant prepared (or is otherwise associated with) the financial statements, the accountant may, as part of the process of reaching an understanding with the client as to the services to be provided, make clear that either:

- The accountant is preparing the financial statements, or
- The client should not make any assertions regarding the accountant’s association with the financial statements.

If the accountant is engaged to prepare the financial statements, one of the benefits of SSARS No. 21 is the requirement that a legend be included on each page of the financial statements (including any note disclosures) that clearly indicates that “no assurance is provided” on the financial statements. This reduces the risk that a third-party user would take an inappropriate level of comfort from the accountant’s association with the financial statements.

Establishing an understanding with your client before beginning any work on an engagement is of the highest importance. As accountants, we should educate our clients on the services that we can provide so that the client has a proper understanding of what the accountant believes he or she is hired to do and the expected outcome of the engagement work (e.g., the legend that would be included on each page of the financial statements in a preparation engagement). ★

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### *About the Author*

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*- See more at: <http://www.journalofaccountancy.com/issues/2016/jan/bookkeeping-service-or-preparation-service.html#sthash.o1DaA7nL.dpuf>*



As of January 2016, Wisconsin has 13,412 active CPAs and 565 licensed accounting firms.

## WHAT IS NASBA

Founded in 1908, the National Association of State Boards of Accountancy (NASBA) has served as an association dedicated to enhancing the effectiveness of the country's 55 state boards of accountancy for more than 100 years. As a driving force within the accounting profession, NASBA accomplishes its mission by creating a forum for accounting regulators and practitioners to address issues relevant to the viability of the accounting profession. NASBA takes pride in offering its member boards a rich portfolio of products and services, all designed to effectively aid boards in their goal to protect the public. NASBA is privileged to have established a reputation as a trusted resource in regulatory and professional services.

### NASBA's Mission

Enhance the effectiveness and advance the common interests of the Boards of Accountancy.

### NASBA's Vision

An effectively regulated accounting profession's impact on the economy can be profound. Confidence in those professional services positively impacts the economy and is in the public interest.

NASBA will provide the Boards of Accountancy the highest level of support in their regulation of the profession by:

- Providing visionary leadership
- Speaking as a trusted collective voice for the Boards on national and international issues
- Supporting Boards as effective stewards of the public interest
- Performing all services with excellence

### NASBA's Values

Our values drive how we go about meeting the spirit of our mission and vision. NASBA is committed to:

- Above all, preserving the public trust through effective regulation of the accounting profession
- Treating all of our members, business partners and other stakeholders fairly and with respect
- Maintaining a diverse, healthy, fun work environment where teamwork, creativity and accountability are encouraged

- Practicing effective stewardship of our resources in order to provide the highest level of services possible to our members
- Ensuring the highest quality, integrity and excellence in all that we do

### NASBA's Objectives

- Establish and maintain effective relationships with Board of Accountancy members, Board staff and other stakeholders
- Support the authority of the Boards of Accountancy to regulate their licensees
- Enhance and maintain enforcement capabilities of Boards of Accountancy
- Pursue operational excellence in all areas
- Promote diversity and inclusion among NASBA leadership, volunteers and the Boards
- Provide a comprehensive monitoring and response network to Boards of Accountancy on regulatory and legislative issues that affect the Boards, the public and the profession.
- Promote ethical behavior in the profession
- Help the Boards of Accountancy develop the capacity of their Board members, staff and legal counsel
- Ensure that the Boards are apprised of emerging issues that may affect their regulation of the profession
- Promote the CPA license to ensure an adequate supply of CPAs to meet the needs of the public
- Implement a leadership development program that builds a strong base for NASBA and the Boards
- Provide technology leadership and support to the Boards of Accountancy ★

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## CPT/BARUCH CONFERENCE SEES AUDIT'S FUTURE

Technology is offering ways to improve audit quality, whether it is through risk assessment or carrying out audit procedures with massive data, Roger O'Donnell, KPMG senior audit partner told the 10th Annual Auditing Conference sponsored by the NASBA Center for the Public Trust and Baruch College of the City University of New York on December 3. "Our customers have the drive to do more and innovate more -- and we need to do the same," he said. "If you look at the software that is out there, it is remarkable how precise you can become."

Addressing the students in the audience, he said: "The way we will audit will be very similar, but the information that will be available will be better."

Jim Burton, Grant Thornton Partner-in-Charge of the Audit Methodology and Standards Group, explained: "We relied on physical samples. Now you can look at all the transactions." Panelists agreed that they are analyzing two populations, lower risk and higher risk populations, and auditors will have to determine the needed testing for each. Mary Grace Davenport, PWC partner, observed, auditing standards talk about the whole population, not different populations. "This is a game changer: It will change how we pursue our day-to-day activities," Ms. Davenport noted. "It is a tremendously exciting time for joining this profession." Clients have invested in data analytics and she maintains the audit profession can't be different from the rest of the players in the capital markets.

Looking back at the accounting profession over recent years, retired Wall Street Journal reporter Floyd Norris said he believes the reforms passed after the Enron scandal have worked. "The PCAOB inspections have made auditors realize there is a second set of eyes looking at their audits," Mr. Norris observed. He supports the recommendation to require the lead engagement partner's name be published with the audit report. "Routine naming would provide incentive for a partner to stand up to a client," he explained. Investors could then immediately see who was the audit partner when an audit failed to show a company was in trouble, and could ask for the partner who did not find the problem to be replaced. "Audit reports are never worth reading," Mr. Norris commented and questioned why they don't say more.

PCAOB exposure drafts on the auditor's reporting model

and on the supervision of other auditors should be expected in the first half of 2016, PCAOB Chief Auditor and Director of Professional Standards Martin Baumann reported. More research is being done on the auditor's responsibility for reviewing other information, so it will not be part of the 2016 exposure draft but the study will continue, he said. The PCAOB has added six full-time economists to its staff as it continues to evaluate the costs and benefits of adding critical audit matters to the auditor's reporting model. He reported the emerging issues identified by the PCAOB's Standing Advisory Group were: whistleblower activity, economic developments, uses of data/data auditing; non-GAAP measures; the impact of the FASB's materiality proposal; revenue recognition; and cyber security.

Defining an "annual report" is not easy, Mike Sanjay, incoming chair of the Auditing Standards Board stated. He pointed out that investors feel if there is a disclaimer there must be an issue, and the ASB is considering that. They are trying to converge their work with the work of both the PCAOB and the IAASB. Currently the ASB's reporting project is focused on standards or guidance to enhance auditor reporting for benefit plans.

"The litigation environment for the accounting profession now is the best I have seen it in more than 30 years," proclaimed Michael Young, litigation partner at Wilkie Farr & Gallagher. He believes this is in part because audit documentation has gotten better, increasing sophistication of the judicial system to financial information, and the timing of the last financial crisis was after the audit reports had come out. However he warned that the SEC has been talking about going after "gatekeepers," including accountants and audit committees. Mr. Young also warned that the plaintiff's bar is paying attention to e-mails and voice mails; consequently, if something is mentioned by staff in e-mail or recorded in voice mail, there should be follow through and the action reported in the work papers.

The role of the State Boards in enforcement was underscored by Noel Allen, NASBA legal counsel. He reminded all that if CPAs are under investigation, they are required to report that to their State Board of Accountancy. In some states, failure to so report in a renewal form can subject the CPA to perjury charges. ★

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## Congratulations to the CPAs who have received a Wisconsin license to practice Public Accounting during 2015

Maryam Abarnirooee	Elizabeth Buettner	Kayla Duncan	Renee Haag	Anamarie Jezo
Derek Abbas	Justin Buhrow	Nicholas Ebert	Victoria Haas	Jeffrey Johns
Nathan Abramowski	Adrienne Bullis	Alex Eichelberger	Callen Hahnfeldt	Jamie Johnson
Jacqueline Adrians	Jacob Burkett	Daniel Ellenberger	Nicole Handel	Sandra Johnson
Joshua Adrians	Emily Burkholder	Krysta Ellis	Jeffrey Haneline	Sharon Johnson
Karl Albert	April Campbell	Nolan Ells	Brooke Hanke	Gregory Jones
Nicole Alia	Justin Campbell	Steven Epping	Phillip Hanke	Sarah Jones
Azzam Alsuhaibani	Austin Carlson	Amy Erlwig	Eric Hansen	Benjamin Jossart
Kyle Andersen	Michael Carpenter	Rainie Ernst	Mark Hansen	Mark Juedes
Michael Anderson	Rachel Catoe	Jewel Eronson	James Hare	Lindsay Julius
Joshua Araujo	Lauren Chance	Anthony Fabris	Joseph Harrison	Mitchell Jussila
Jason Askew	Ryan Chance	Patrick Fargen	Alyssa Hartung	Daniel Kaehny
Daniel Ausloos	Jeremy Check	Matthew Farrar	Jacob Hathaway	Joshua Kaul
Alyssa Baehman	Xiangrong Chen	Dominick Fedrigo	Dustin Hau	Courtney Kelly
Benjamin Baker	Sarah Christnovich	Sara Feider	Jeffrey Haugen	Eric Kennedy
Genea Baker	Kathleen Ciantar	Jacob Fimreite	Justin Haut	Rebecca Kirst
Gregory Baker	Cory Ciha	Caleb Flax	Nicholas Heger	Brittany Klemp
Daniel Baldwin	Joseph Clary	Russell Fleming	Eric Heth	Bradley Klingsporn
Blake Barnes	David Cohen	Carrie Foy	Andrew Hicks	Jacob Knoke
Christopher Barrett	Charles Cook	Brian Frank	Lynne Hindman	Erik Knudson
Ryan Batten	Angela Cooper	John Freeman	Jamie Hoffmann	Jennifer Knuth
Jonathon Baugher	Matthew Cooper	Joseph Froehlich	Sarah Hofkens	Luke Kolbe
Donald Baumann	Jay Cottington	Starr Frohlich	Sara Hofmann	Derek Komisar
Joann Baumann	Mitchel Cox	Heidi Gabriel	David Holmes	Toshiaki Kono
Joshua Baumann	Emily Craddock	Nicole Gabriel	Nicholas Holmes	Connor Koplitz
Brent Becker	Samantha Crowell	Kendra Gabrielse	Adam Honl	Brandon Krause
Kyle Bennwitz	Matthew Curler	Garrett Gardner	Melissa Hopper	Christopher Kuecker
Jasmine Berg	Erica Curry	Matthew Gates	Nicole Hoy	Benjamin Kurey
Kimberly Berg	Peter Cyffka	Robin Gaynor	Scott Hrdina	Allen Lacrosse
Danielle Berndt	Mackenzie Daley	Skie Gehrig	Kim Humphreys	Maria Ladsten
Erica Berning	Ann Daugherty	Thomas Gehrlein	Alex Hustad	Ryan Ladwig
Elizabeth Beyer Schwartz	Sarah Davis	Elizabeth Geisen	Daniel Hyman	Alexander Lagerstrom
Kara Biasca	Daniel Degier	Matthew Geitner	James Ibach	Tara Langley
Andja Biersach	Jason Dejna	Amanda Giombi	Ahmet Iris	Nathan Lanser
Derek Blackford	Daniel Denis	Bob Gleisner	Amanda Isken	Amanda Laplante
Joshua Bleecker	Mark Denis	Kelly Gleisner	Nicholas Jablonski	Anna Lashkova
Steven Bloechl	Mitchell Denure	Benjamin Gmeinder	Luke Jacobson	Benjamin Latendresse
Aaron Boettcher	Adam Deprey	Alexandra Goldman	Jessica Jaeger	Christa Laughland
Nathan Borstad	Kyle Detert	Candice Gollon	Jamie Jakubowski	Alison Leduc
Timothy Bowar	Samuel Dettmann	Shuang-Ying Gong	Chad Janke	Ivana Lee
Matthew Brehmer	Wei Dickson	Devan Gonyea	Bradley Jansen	Valerie Leitzen
Lisa Brey	Kayla Dix	Luz Gonzalez	Jacob Jansen	Jason Lent
Sara Brian	Lucas Dorn	Maria Gonzalez	Troy Januchowski	Brittany Leonard
Diane Brien	Colin Doyle	Tasha Gosselin	Benjamin Jensen	Michele Lewandowski
Daniel Bruins	Nathan Dreikosen	Nicole Graf	Brian Jeremiason	Kevin Lewicki
James Bryson	Ruixue Du	Ryan Gruhlke	Cecily Jerome	Richard Li

Continued on Page 7



## Congratulations to the CPAs who have received a Wisconsin license to practice Public Accounting during 2015 (Continued)

Abby Liebergen	Kayla Nabbefeld	Zachary Raab	Jennifer Siegmann	Rachel Ude
Anna Lindeke	Peter Nagy	Jason Race	Dana Siemer	Adam Updike
Samantha Linn	Tanya Neill	Jordan Rageth	Steven Sievert	Rebecca Van Kauwenberg
Nathan Lipton	Danielle Nelson	Rebecca Ramsey	Liza Skinkis	Allison Van Roy
Pengpeng Liu	Riley Nett	Kate Rasmussen	Samuel Sladky	Jessica Vanden Heuvel
Xuefei Liu	Kristina Neuser	Megan Reardon	Elizabeth Slovensky	Lindsey Vander Loop
Charles Lohoff	Joseph Neuville	Jordan Reigel	Cullen Small	Shanna Venne
Derek Long	Kyle Niekamp	Jessica Resch	Graylin Smith	Andrew Vinz
Cory Loppnow	Troy Nielsen	Richard Reuter	Gregory Smith	Ann Volkman
William Lutz	Joseph Niemann	Andrew Robertson	Heather Smith	Justin Vrakas
Jordan Lynch	Sean Nordstog	Jessica Rogers	Hunter Smith	Mai Choua Vue
Anne Macdonald	Thomas Novotny	Angela Romersi	Taylor Smithyman	Evan Wall
Daniel Malfreid	Michael O'Brien	Joshua Ronsman	Jordan Southworth	Brian Wanek
Patrick Malloy	Theodore Ohlgart	Laura Roszak	Kimberly Spiess	Mark Wanek
Brittany Malueg	Levi Olson	Jordan Rubendall	Robert Splinter	Yisi Wang
Maranda Manley	Lauren Omer	Edward Rueter	Daniel Squire	Jared Ward
Angela Mann	Jason Oswald	Michael Rutkowski	Carolyn St John	Shaun Weinfurter
William Markee	Gary Otte	Kevin Ryterski	Tanya Stamps	Lauren Wester
Aaron Mars	Christopher Ourada	Omar Salhi	Amber Stamsta	Peter Wiederholt
Nathan Martin	Mary Patrick	Nathan Sanner	Reginald Stauss	Andrew Wiedl
Zachary Martin	Edwin Park	Arek Schmocker	Sabrina Steger	Steven Wierschem
Timothy Martinelli	Shivangini Parmar	David Schneider	Matthew Stephanie	Joseph Wilcox
Alexander Martinez	Megan Passella	Emily Schoen	Shaina Strennen	Megan Wildish
Mallory Massey	Nicole Paterson	Julie Schramke	Megan Stroud	Ashley Wilkens
Michael Matuszak	Sara Paull	Ryan Schrank	Stephanie Suchla	Ali Wilkins
Ashley Mccarthy	Joseph Paulus	Adam Schubert	Danelle Sutter	Daniel Williams
Elizabeth Mccoy	Michael Pederson	Tyler Schuelke	Joshua Swanson	Abigail Williamson
Michael Mcdougall	Dylan Pedretti	Ryan Schuh	Stanley Swindling	Andrew Witt
Joseph Mckeown	Anthony Pekarske	Alex Schultz	Mary Tarman	Joseph Woelfel
Lorna Mclenighan	M Susan Perkins	Daniel Schultz	Geno Tatintsev	Ryan Wojnowiak
Elizabeth McMasters	Briana Peters	Matthew Schutz	Erik Tauschmann	Sandra Wojtysiak
Connor Mcnamara	Timothy Peterson	Joshua Schwagerl	Justin Taylor	Julie Wolfe
Joseph Meeusen	Allen Pettigrew	Alexander Schweiner	Melanie Taylor	Jeremy Woolf
David Meicher	Shanna Pfeffer	Laura Schweitzer	Caitlin Temme	Xiaoqi Wu
Angela Meighan	Justin Pflum	Jennifer Seboe	Reid Ten Kley	Amy Young
Alexander Merg	Somphavanh	Jocelyn Seeliger	Iana Teslia	Aaron Youngerberg
Benjamin Mertes	Phanouvanh	Cindy Seelye	Matthew Theis	Yingying Yuan
Robert Meyers	Tracy Phelan	Paul Seitz	Cameron Thierry	Robert Zaffrann
Christopher Meythaler	Brad Plachter	Amanda Senkbeil	Michelle Thode	Andrew Zainer
Kurt Millard	Scott Platto	Kathryn Serpe	Aleece Tiedt	Brian Zaletel
Kristina Miller	Michael Poertner	Joshua Sexton	Richard Tobias	Michelle Zeasman
Kelly Mischler	Erica Pollek	William Seymour	Sergio Tovar	Brittany Zeske
Melissa Mischler	Ryan Popp	Patrick Shannon	Michelle Tran	Chi Zhang
Kari Mitchell	Jason Povlich	Kaitlin Shea	Emily True	Matthew Zimdars
Michael Moles	Molly Powell	Jonathan Shertok	Brian Truesdale	Seth Zipperer
Britta Munzenmaier	Matthew Prentice	Douglas Shiery	Ha Truong	
Amanda Murkley	Jay Pribek	Se Woong Shim		
Gerard Murrin	Brandon Price	Sarah Siegle		
Brittany Murtha	Sean Qualey			



## 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 May 12, 2016.

### ***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>

### **Administrative Staff:**

Brittany Lewin, Executive Director  
Amber Cardenas, Legal Counsel

### **Executive Staff:**

Dave Ross, Secretary  
Eric Esser, Deputy Secretary  
Jeff Weigand, Assistant Deputy Secretary

**Board Order Search:** <http://dsps.wi.gov/Other-Services/Lookup-Orders-Disciplinary>

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. ★

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## WISCONSIN ACCOUNTING EXAMINING BOARD JOINS CPAVERIFY, THE NATIONAL DATABASE OF CPAS

CPAverify.org, the national database of Certified Public Accountants developed in a joint effort between the National Association of State Boards of Accountancy (NASBA) and the State Boards of Accountancy, is a huge first step in offering a single-source national database of all licensed CPAs. The website is a CPA lookup tool that is populated by official state regulatory data sent from Accountancy Boards to a central database that is free and open to the public.

The Wisconsin Accounting Examining Board has begun the technical implementation of establishing a data feed that will provide historical and current licensees' disciplinary actions to the national data base.

NASBA and the Accountancy Boards are very proud to offer this service for public consumption. Currently, 51 Boards provide their data to CPAverify, and Wisconsin will soon join their ranks.

Practitioners from participating jurisdictions will be listed among all licensed CPAs across the nation. CPAs can refer potential clients and potential employers to CPAverify as an official resource to confirm their good standing. Current and potential employers who are looking to hire a CPA as a finance employee can quickly use CPAverify to see the full licensing history of the candidate. Accounting firms can also track their

employees' license renewal dates for compliance purposes. Prospective clients can hire their potential CPA for assistance with personal finance confidently after using the resource.

In addition, if a CPA holds licenses in multiple states, those records will appear in a linked fashion, making the search highly intuitive.

CPAverify's chief benefit is that it is a single source for licensing information. Most Boards of Accountancy have this information available, but CPAverify aggregates all of it into one single location for convenience and enhanced accuracy, and can link an individual CPA's records across multiple jurisdictions. For the first time, companies and individuals looking to research a CPA won't have to visit multiple websites, but can get their information from one source.

Whether used by employers hiring staff or a public consumer looking for help with their taxes, CPAverify will provide a fast, simple check of whether the CPA is officially licensed and a review of the current license status and general license history for that CPA. Ultimately, this tool promotes the value of the CPA designation while simultaneously dissuading fraudulent use of the credential. ★