



**VIRTUAL/TELECONFERENCE
ACCOUNTING EXAMINING BOARD
Virtual, 4822 Madison Yards Way, Madison
Contact: Brad Wojciechowski (608) 266-2112
March 6, 2024**

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 November 29, 2023 (5-7)**
- C. Reminders: Conflicts of Interest, Scheduling Concerns
- D. Introductions, Announcements and Recognition
- E. 9:00 a.m. Preliminary Public Hearing (8-10)**
 - 1) Scope Statement 100-23 revising ACCY, relating to examination requirements. (9-10)
- F. Administrative Matters – Discussion and Consideration (11-31)**
 - 1) Department, Staff and Board Updates
 - 2) 2024 Meeting Dates (11)
 - 3) Annual Policy Review (12-14)
 - 4) Election of Officers, Appointments of Liaisons and Alternates, Delegation of Authorities (15-31)
 - 5) Board Members – Term Expiration Dates
 - a. Barron, Thuy T. – 7/1/2025
 - b. Friedman, Michael E. – 7/1/2027
 - c. Misey, Robert – 7/1/2025
 - d. Phillips, Joan – 7/1/2027
 - e. Reinemann, John – 7/1/2025
 - f. Schlichting, David K. – 7/1/2026
 - g. Strautmann, Susan M. – 7/1/2024
- G. Legislation and Policy Matters – Discussion and Consideration
- H. Administrative Rule Matters – Discussion and Consideration
- I. Credit Relief Initiative Update – Discussion and Consideration (32-34)**

- J. Speaking Engagements, Travel or Public Relation Requests and Reports – Discussion and Consideration (35)**
 - 1) Great Lakes Regional Meeting, Louisville, KY – June 4-6, 2024
 - 2) 117th NASBA Annual Meeting, Orlando, FL – October 27-November 1, 2024
- K. Credentialing Matters – Discussion and Consideration**
- L. National Association of State Boards of Accountancy (NASBA) Matters – Discussion and Consideration (36-73)**
 - 1) NASBA Diversity Committee Update – Thuy Barron
 - 2) NASBA CEO Search Committee Update – Thuy Barron
 - 3) Great Lakes Region Call Report – February 26, 2024
 - 4) NASBA Professional Task Force Call – January 8, 2024 **(38-73)**
 - 5) NASBA Communications Committee Update – Susan Strautmann
- M. Wisconsin Institute of Certified Public Accountants (WICPA) Educators Committee – Discussion and Consideration**
- N. Quarterly Board Chair Connection Meeting – Discussion and Consideration**
- O. Discussion and Consideration of Items Added After Preparation of Agenda**
 - 1) Introductions, Announcements and Recognition
 - 2) Administrative Matters
 - 3) Election of Officers
 - 4) Appointment of Liaisons and Alternates
 - 5) Delegation of Authorities
 - 6) Education and Examination Matters
 - 7) Credentialing Matters
 - 8) Practice Matters
 - 9) Legislative and Policy Matters
 - 10) Administrative Rule Matters
 - 11) Liaison Reports
 - 12) Public Health Emergencies
 - 13) Board Liaison Training and Appointment of Mentors
 - 14) Informational Items
 - 15) Division of Legal Services and Compliance (DLSC) Matters
 - 16) Presentations of Petitions for Summary Suspension
 - 17) Petitions for Designation of Hearing Examiner
 - 18) Presentation of Stipulations, Final Decisions and Orders
 - 19) Presentation of Proposed Final Decisions and Orders
 - 20) Presentation of Interim Orders
 - 21) Petitions for Re-Hearing
 - 22) Petitions for Assessments
 - 23) Petitions to Vacate Orders
 - 24) Requests for Disciplinary Proceeding Presentations
 - 25) Motions
 - 26) Petitions
 - 27) Appearances from Requests Received or Renewed
 - 28) Speaking Engagements, Travel, or Public Relation Requests, and Reports
- P. 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.).

Q. Division of Legal Services and Compliance (DLSC) Matters

- 1) **Proposed Stipulations, Final Decisions and Order**
 - a. 21 ACC 010 – William Katt Jr. (74-80)
- 2) **Administrative Warnings**
 - a. 23 ACC 022 –U.H.Y., LLP (81-82)

R. Deliberation of Items Added After Preparation of the Agenda

- 1) Education and Examination Matters
- 2) Credentialing Matters
- 3) DLSC 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) Proposed Interim Orders
- 10) Administrative Warnings
- 11) Review of Administrative Warnings
- 12) Proposed Final Decisions and Orders
- 13) Matters Relating to Costs/Orders Fixing Costs
- 14) Case Closings
- 15) Board Liaison Training
- 16) Petitions for Assessments and Evaluations
- 17) Petitions to Vacate Orders
- 18) Remedial Education Cases
- 19) Motions
- 20) Petitions for Re-Hearing
- 21) Appearances from Requests Received or Renewed

S. Consulting with Legal Counsel

RECONVENE TO OPEN SESSION IMMEDIATELY FOLLOWING CLOSED SESSION

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

U. Open Session Items Noticed Above Not Completed in the Initial Open Session

ADJOURNMENT

NEXT MEETING: JUNE 5, 2024

MEETINGS AND HEARINGS ARE OPEN TO THE PUBLIC, AND MAY BE CANCELLED WITHOUT NOTICE.

Times listed for meeting items are approximate and depend on the length of discussion and voting. All meetings are held virtually unless otherwise indicated. In-person meetings are typically conducted at 4822

Madison Yards Way, Madison, Wisconsin, unless an alternative location is listed on the meeting notice. In order to confirm a meeting or to request a complete copy of the board's agenda, please visit the Department website at <https://dsps.wi.gov>. The board may also consider materials or items filed after the transmission of this notice. Times listed for the commencement of disciplinary hearings may be changed by the examiner for the convenience of the parties. Requests for interpreters for the hard of hearing, or other accommodations, are considered upon request by contacting the Affirmative Action Officer or reach the Meeting Staff by calling 608-267-7213.

**HYBRID (IN-PERSON/VIRTUAL)
ACCOUNTING EXAMINING BOARD
MEETING MINUTES
NOVEMBER 29, 2023**

PRESENT: Thuy Barron, Michael Friedman, Robert Misey (*excused at 9:51 a.m.*) (*arrived at 9:56 a.m.*) (*excused at 11:07 a.m.*), Joan Phillips, John Reinemann, David Schlichting (*via Zoom*), Susan Strautmann

STAFF: Brad Wojciechowski, Executive Director; Whitney DeVoe, Legal Counsel; Sofia Anderson, Administrative Rule Coordinator; Dialah Azam, Board Administration Specialist; and other DSPS Staff

CALL TO ORDER

Michael Friedman, Chairperson, called the meeting to order at 9:06 a.m. A quorum of seven (7) members was confirmed.

APPROVAL OF MINUTES OF AUGUST 30, 2023

Amendments to the Minutes

- **CHANGE** Robert Misey's arrival time to 9:10 a.m.

MOTION: Joan Phillips moved, seconded by Thuy Barron, to approve the Minutes of August 30, 2023 as amended. Motion carried unanimously.

ADOPTION OF AGENDA

MOTION: Robert Misey moved, seconded by David Schlichting, to adopt the Agenda as published. Motion carried unanimously.

ADMINISTRATIVE RULE MATTERS

Discussion on potential guidance document relating to CPE extension deadline

MOTION: Thuy Barron moved, seconded by Joan Phillips, to authorize the education and examination liaison to work with DSPS staff in the drafting of a guidance document relating to ACCY 2.304. Motion carried unanimously.

MOTION: Thuy Barron moved, seconded by Joan Phillips, to authorize the Chairperson to review and approve the final version of the guidance document and notice of public comment for publication in the administrative register, if applicable. Motion carried unanimously.

(Robert Misey excused at 9:51 a.m.)

(Robert Misey arrived at 9:56 a.m.)

SPEAKING ENGAGEMENTS, TRAVEL, OR PUBLIC RELATION REQUESTS, AND REPORTS

Great Lakes Regional Meeting, Louisville, KY – June 4- 6, 2024

MOTION: Thuy Barron moved, seconded by Michael Friedman, to designate John Reinemann and/or an alternate to attend the Great Lakes Regional Meeting on June 4-6 in Louisville, KY. Motion carried unanimously.

(Misey excused at 11:07 a.m.)

CLOSED SESSION

MOTION: Thuy Barron moved, seconded by Joan Phillips, 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.). Michael Friedman, Chairperson read the language of the motion. The vote of each member was ascertained by voice vote. Roll Call Vote: Thuy Barron-yes; Michael Friedman-yes; Joan Phillips-yes; John Reinemann-yes; David Schlichting-yes; and Susan Strautmann-yes. Motion carried unanimously.

The meeting convened to Closed Session at 11:20 a.m.

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

Administrative Warnings

23 ACC 019 – J.E.J. & J.A.P.S.

MOTION: Joan Phillips moved, seconded by Thuy Barron, to issue an Administrative Warning in the matter of J.E.J. & J.A.P.S., DLSC Case Number 23 ACC 019. Motion carried unanimously.

DELIBERATION OF PROPOSED FINAL DECISIONS AND ORDERS

Douglas A. Schwartz – (DHA Case Number SPS-22-0068/DLSC Case Number 20 ACC 004 & 20 ACC 009)

MOTION: Thuy Barron moved, seconded by Susan Strautmann, to adopt the Findings of Fact, Conclusions of Law, and Proposed Decision and Order in the matter of disciplinary proceedings against Douglas A. Schwartz, Respondent – DHA Case Number SPS-22-0068/DLSC Case Number 20 ACC 004 & 20 ACC 009. Motion carried unanimously.

(Joan Phillips recused herself and left the room for deliberation and voting in the matter concerning Douglas A. Schwartz, Respondent – DHA Case Number SPS-22-0068/DLSC Case Number 20 ACC 004 & 20 ACC 009.)

RECONVENE TO OPEN SESSION

MOTION: John Reinemann moved, seconded by Michael Friedman, to reconvene into open session. Motion carried unanimously.

The meeting reconvened into Open Session at 11:40 a.m.

VOTE ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION

MOTION: Thuy Barron moved, seconded by John Reinemann, to affirm all motions made and votes taken in closed session. Motion carried unanimously.

(Be advised that any recusals or abstentions reflected in the closed session motions stand for the purposes of the affirmation vote.)

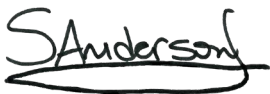
ADJOURNMENT

MOTION: Thuy Barron moved, seconded by Susan Strautmann, to adjourn the meeting. Motion carried unanimously.

The meeting adjourned at 11:43 a.m.

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

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Sofia Anderson, Administrative Rules Coordinator		2) Date when request submitted: 02/23/2024 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: March 6, 2024	5) Attachments: ☒ Yes ☐ No	6) How should the item be titled on the agenda page? 09:00 A.M. Preliminary Public Hearing: 1. Scope Statement 100-23 revising Accy 2, relating to examination requirements.	
7) Place Item in: ☒ Open Session ☐ Closed Session		8) Is an appearance before the Board being scheduled? <i>(If yes, please complete Appearance Request for Non-DSPS Staff)</i> ☐ Yes ☒ No	
9) Name of Case Advisor(s), if required: N/A			
10) Describe the issue and action that should be addressed: The Board will hold a Preliminary Public Hearing on this scope as directed by the Joint Committee for Review of Administrative Rules (JCRAR) pursuant to s. 227.136 (1), Stats.			
11) Authorization  02/23/2024 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.: Chapter Accy 2

Relating to: Examination requirements

Rule Type: Permanent

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

N/A

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

The Accounting Examining Board may revise chapter Accy 2 to ensure that examination requirements are consistent with national standards.

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:

The current rules require applicants to complete all sections of the Uniform CPA Examination within a rolling 18-month period. If all sections are not passed within that rolling 18-month period, regardless of the circumstances, credit for the sections that the applicant did pass is lost, and the applicant must retake and pass all sections of the exam.

National standards related to the length of time applicants have to complete the Uniform CPA Examination have recently changed and the Board has identified the need for an evaluation of the existing code to ensure they are clear and consistent with current standards and practice.

The alternative to this rule revision would be to not revise this code. This may result in Wisconsin being out of step with current national standards and with applicants being unnecessarily delayed in their ability to participate in our state's workforce.

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

Section 15.08 (5) (b), Stats., provides an examining board "[s]hall promulgate rules for its own guidance and for the guidance of the trade or profession to which it pertains. . ."

Section 227.11 (2), Stats., provides that each agency may promulgate rules interpreting the provisions of any statute enforced or administered by the agency, may prescribe forms and procedures in connection with any statute enforced or administered by it, is authorized to exercise discretion in deciding individual cases may formalize the general policies evolving from its decisions by promulgating the policies as rules which the agency shall follow until they are amended or repealed, and may promulgate rules implementing or interpreting a statute that it will enforce or administer after publication of the statute but prior to the statute's effective date.

Section 442.04, Stats., provides that the examining board shall "grant a certificate as a certified public accountant to all persons who become entitled thereto under this section", "hold an examination at least once each year at a time and place determined by the examining board", and "ensure that evaluation procedures and examinations under this subsection... are designed to measure only the ability to perform competently as an accountant.". However, the Board may not grant a certificate as a certified public

accountant to any person other than a person who "... has successfully passed an examination in such subjects affecting accountancy and business as the examining board considers necessary."

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 40 hours developing the proposed rule.

6. List with description of all entities that may be affected by the proposed rule:

Candidates for 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:

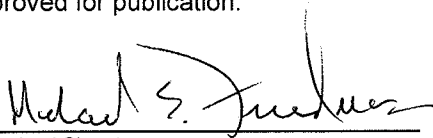
None.

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: Sofia Anderson, DSPSAdminRules@wisconsin.gov

Approved for publication:


Authorized Signature
10/24/23

Date Approved

Approved for implementation:

Authorized Signature

Date Approved

ACCOUNTING EXAMINING BOARD
2024 Meeting Dates

Meeting Date		<i>Start time</i>	Agenda item deadline
Wednesday, March 6, 2024	In person	<i>9:00 AM</i>	2/23/2024
Wednesday, June 5, 2024	Virtual	<i>9:00 AM</i>	5/23/2024
Wednesday, August 28, 2024	Virtual	<i>9:00 AM</i>	8/16/2024
Wednesday, November 20, 2024	In person	<i>9:00 AM</i>	11/8/2024

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

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Brenda Taylor, Board Services Supervisor		2) Date when request submitted: 12/14/2023	
3) Name of Board, Committee, Council, Sections: All Boards			
4) Meeting Date: First Meeting of 2024	5) Attachments: ☒ Yes	6) How should the item be titled on the agenda page? Annual Policy Review	
7) Place Item in: ☒ Open Session	8) Is an appearance before the Board being scheduled? ☒ No	9) Name of Case Advisor(s), if applicable: N/A	
10) Describe the issue and action that should be addressed: Board SharePoint Site: https://dsps.boards.wisconsin.gov/			
Please be advised of the following Policy Items: 1. In-Person Meeting Policy: Depending on the frequency of Board meetings, a Board may be allowed a certain number of in-person meetings. • 4-5 Meetings per year = 1 in-person opportunity • 6-8 Meetings per year = 2 in-person opportunities • 12 Meetings per year = 4 in-person opportunities 2. Attendance/Quorum: Thank you for your service and commitment to meeting attendance. If you cannot attend a meeting or have scheduling conflicts impacting your attendance, please let us know as soon as possible. Timely notification is appreciated as a quorum is required for Boards, Sections, and Councils to meet pursuant to Open Meetings Law. 3. Walking Quorum: Board/Section/Council members must not collectively discuss the body's business outside a properly noticed meeting. Should several members of a body do so, the members could be violating the open meetings law. 4. Mandatory Training: All Board Members must complete Public Records and Ethics Training, annually. Register to set up an account in the Cornerstone LearnCenter online portal or Log in to an existing account. 5. Agenda Deadlines: Please communicate agenda topics to your Executive Director before the agenda submission deadline at 12:00 pm, 8 business days prior to a meeting. (Attachment: Timeline of a Meeting) 6. Per Diem and Reimbursement Claims: Please submit all Per Diem and Reimbursement claims to DSPS within 30 days of the close of each month in which expenses are incurred. (Attachment: Per Diem Example) 7. Lodging Accommodations/Hotel Cancellation Policy: Lodging accommodations are available to eligible members. Standard eligibility: the member must leave home before 6:00 am to attend a meeting by the scheduled start time. a. If a member cannot attend a meeting it is their responsibility to cancel their reservation within the applicable cancellation timeframe. b. If a meeting is changed to occur remotely, is canceled, or rescheduled, DSPS staff will cancel or modify reservations as appropriate. 8. Inclement Weather Policy: In the event of inclement weather, the DSPS may change a meeting from an in-person venue to hosted as virtual/teleconference only.			
11) Authorization <i>Brenda Taylor</i> 12/14/2023			
Directions for including supporting documents: 1. This form should be saved with any other documents submitted to the Agenda Items folders. 2. Post Agenda Deadline items must be authorized by a Supervisor and the Policy Development Executive Director			

Timeline of a Meeting

8 business days prior to the meeting: All agenda materials are due to the Department by 12:00 pm, 8 business days prior to the meeting date.

7 business days prior to the meeting: The draft agenda page is due to the Executive Director. The Executive Director transmits to the Chair for review and approval.

5 business days prior to the meeting: The approved agenda is returned to the Board Administration Specialist for agenda packet production and compilation.

4 business days prior to the meeting: Agenda packets are posted on the DSPS Board SharePoint site and on the Department website.

Agenda Item Examples:

- Approval of the Agenda and previous meeting Minutes
- Open Session Items
 - Public Hearings (relating to Administrative Rules)
 - Administrative Matters
 - Legislation and Policy Matters
 - Administrative Rules Matters
 - Credentialing Matters
 - Education and Exam Issues
 - Public Agenda Requests
 - Current Issues Affecting the Profession
 - Public Comments
- Closed Session items
 - Deliberations on Proposed Disciplinary Actions
 - Stipulations
 - Administrative Warnings
 - Case Closings
 - Monitoring Matters
 - Professional Assistance Procedure (PAP) Issues
 - Proposed Final Decisions and Orders
 - Orders Fixing Costs/Matters Relating to Costs
 - Credentialing Matters
 - Education and Exam Issues

Thursday of the Week Prior to the Meeting: Agendas are published for public notice on the Public Notices and Meeting Minutes website: publicmeetings.wi.gov.

1 business day after the Meeting: "Action" lists are distributed by staff detailing board actions on closed session business.

5 business days after the Meeting: "To Do" lists are distributed to staff to ensure that board decisions are acted on and/or implemented within the appropriate divisions in the Department. Minutes approved by the board are published on the the Public Notices and Meeting Minutes website: publicmeetings.wi.gov.

Department of Safety and Professional Services

PER DIEM REPORT

INSTRUCTIONS: Claimant records board-related activities by entering the date of an activity, the duration of time spent in that activity, the relevant purpose code (see purpose code descriptions below), where the activity is conducted, and the type of activity performed. Only one (1) \$25.00 per diem payment can be issued on any given calendar day.

Purpose Codes:

- A. Official meetings including video/teleconference calls** (automatic day of per diem): i.e., board, committee, board training or screening panels; **Hearings**, i.e., Senate Confirmation, legislative, disciplinary or informal settlement conferences; **Examinations and Test Development Sessions**, i.e., test administration, test review or analysis events, national testing events, tour of test facilities, etc.)
- B. Other** (One (1) per diem will be issued for every five (5) hours spent in category B, per calendar month): i.e., review of disciplinary cases, consultation on cases, review of meeting materials, board liaison work e.g., contacts regarding Monitoring, Professional Assistance Procedure, Credentialing, Education and Examinations

NAME OF EXAMINING BOARD OR COUNCIL EXAMPLE EXAMINING BOARD				BOARD OR COUNCIL MEMBER'S NAME MARY SUNSHINE
Activity Date MM/DD/YY	Duration of Activity Hours/Minutes	Purpose Code A or B	Where Performed City/Location (Home, Work, DSPS)	Activity Describe Activity Performed (see purpose codes)
12/2/20	2 hrs	B	Pleasant Prairie/Home	Review of screening panel materials
12/3/20	2 hr / 30 mins	B	Pleasant Prairie/Home	Review of screening panel materials
12/10/20	1 hr	A	Pleasant Prairie/Home	Screening Panel Meeting - Teleconference
12/12/20	1 hr / 30 mins	B	Pleasant Prairie/Home	Case consultation
12/13/20	1 hr	B	Pleasant Prairie/Home	Liaison: Application Review
12/16/20	6 hrs	A	Madison/DSPS	Board Member Training
				The 5-hour rule applies to "B" code activities. Add the 'B' codes within the calendar month and then divide by five (5) hours to calculate your per diem payment. In this case the total is seven (7) hours which equals one (1) day of per diem. Each 'A' code is an automatic day of per diem regardless of time spent in that activity. Ms. Sunshine is eligible for two (2) additional days of payment.
				Department staff completes the fields titled "Total Days Claimed".
CLAIMANT'S CERTIFICATION The undersigned certifies, in accordance with § 16.53, Wis. Stats., that this account for per diem, is just and correct; and that this claim is for service necessarily incurred in the performance of duties required by the State, as authorized by law.				Comments:
<i>Mary Sunshine</i>				
Claimant's Signature				Supervisor
Date				Date

EMPL ID: 100012345-0

To be completed by Department staff: TOTAL DAYS CLAIMED: 3 @ \$25.00 = 75.00

ACCOUNTING EXAMINING BOARD

Elections as of 12/31/2023

Election of Officers

ELECTION RESULTS	
Chairperson	Michael Friedman
Vice Chairperson	David Schlichting
Secretary	Susan Strautmann

Appointment of Liaisons and Alternates

LIAISON APPOINTMENTS	
Credentialing Liaison(s)	David Schlichting, Susan Strautmann <i>Alternate: Robert Misey</i>
Monitoring Liaison(s)	Thuy Barron <i>Alternate: David Schlichting</i>
Professional Assistance Procedure (PAP) Liaison(s)	Michael Friedman <i>Alternate: David Schlichting</i>
Education and Examination Liaison	Susan Strautmann, Joan Phillips <i>Alternate: Robert Misey</i>
Legislative Liaison(s)	Michael Friedman, John Reinemann <i>Alternate: Robert Misey</i>
Travel Authorization Liaison(s)	Michael Friedman
Communications Liaison(s)	Thuy Barron, Susan Strautmann
Screening Panel Team 1	Thuy Barron, Michael Friedman, Susan Strautmann
Screening Panel Team 2	Joan Phillips, John Reinemann, David Schlichting



State of Wisconsin
DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES
CORRESPONDENCE / MEMORANDUM

DATE: January 9, 2024

TO: Board, Council, and Committee Members

FROM: Legal Counsel

SUBJECT: Liaison Definitions and Delegations Explanations

Overall Purpose of Liaison Appointments

Each Board/Section (Board) has inherent authority that is established in our Wisconsin Statutes. This authority may change from Board to Board. For further information on your Board's authority review Wis. Stat. ch. 15. Generally, each Board has authority to grant credentials, discipline credential holders, and set standards for education and examinations. Additionally, Liaisons assist with the operations of the Boards purpose by weighing in on legislative matters, traveling to national conferences, or communicating with stakeholders.

The Department asks that each year the Boards make liaison appointments to assist the Board and Department to accomplish these tasks in an efficient manner. Your practical knowledge and experience, as an appointed member of a professional board, are essential in making determinations regularly. The Liaison positions below assist the Department to complete operations between Board meetings. In most cases, Liaisons can make decisions for the full Board in their designated area. These are determined through the delegation process. However, a Liaison may also decide to send the delegated issue to the full Board for consideration as appropriate. Delegations assist the Board in defining the roles and authorities of each Liaison.

Liaison Definitions

Credentialing Liaison: The Credentialing Liaison is empowered by the Board to review and make determinations regarding certain applications for credentials. The Credentialing Liaison may be called on by Department staff to answer questions that pertain to qualifications for licensure, which may include whether a particular degree is suitable for the application requirements, whether an applicant's specific work experience satisfies the requirements in statute or rule for licensure, or whether an applicant's criminal or disciplinary history is substantially related to the practice of the profession in such a way that granting the applicant a credential would create a risk of harm to the public. Questions will likely be sent by Department

staff to the Credentialing Liaison via email and may include application materials. The Credentialing Liaison serves a very important role in the credentialing process.

Monitoring Liaison: The Monitoring Liaison is empowered by the Board to make decisions on any credential that is limited either through a disciplinary order or initial licensure. The Department Monitors will send requests from credential holders to the Monitoring Liaison. These requests vary wildly. A common request could be to remove a limitation that has been placed on a credential or to petition for full licensure. The Monitoring Liaison can review these requests and make decisions on behalf of the Board. The Board has the authority to grant decision making latitude to their liaison to any degree. The specific monitoring delegations are found in the Monitoring Document attached to the agenda. If the Monitoring Liaison has a question on a request, it is advisable for the Liaison to consult further with Department staff or bring the matter to the full Board for consideration.

Professional Assistance Procedure (PAP) Liaison: PAP is a voluntary program open to credential holders with substance abuse issues who wish to seek help by being held accountable through treatment and monitoring by the Department and Board. As part of PAP, the credential holder enters into an agreement with the Department to undergo testing, counseling, or other rehabilitation. The PAP Liaison's role includes responding to credential holders' requests for modifications and terminations of provisions of the agreement. Similar to the Monitoring Liaison, the Department Monitors will send requests from credential holders to the PAP Liaison for further review.

Education and Examination Liaison: Some Boards are required by statute or rule to approve qualifying education and examinations. The Education and Examination Liaison provides guidance to Department staff to exercise authority of the Board to approve or decline examinations and educational programs. This determination requires a level of professional expertise and should be performed by a professional member of the Board. For some Boards, the Education and Examination Liaison will also be tasked with approving continuing education programs and courses.

Legislative Liaison: The Legislative Liaison is permitted to act and speak on the Board's behalf regarding pending and enacted legislation or actions being considered by the legislature outside of Board meetings. The Legislative Liaison is not the Board's designated lobbyist and should exercise their delegated authority carefully.

Travel Authorization Liaison: The Travel Authorization Liaison is authorized to approve a Board member to travel to events and speak or act on the Board's behalf between Board meetings. The Travel Authorization Liaison is called upon to make decisions when sufficient notice was not received, and the full Board could not determine a representative to travel. The Travel Authorization Liaison is tasked with making determinations if the Board appointed representative is not able to attend or if the Board becomes authorized to send additional members. As scholarship and funding streams can be unpredictable.

Communication Liaison: The Communication Liaison responds on behalf of the Board when questions arise that require a response from the Board. The Communication Liaison works with

the Department to cultivate an appropriate response. The Communication Liaison can be responsible for all types of communication on behalf of the Board. However, the Board can appoint a separate **Website Liaison** to work with DSPS staff to make changes and ensure the Board webpage contains updated and accurate information. Additionally, for the Boards that are required by statute to produce a newsletter or digest. The Board can appoint a separate **Newsletter/Digest Liaison** to assemble and approve content for those communications.

Screening Panel Members: The duties of the Screening panel are to review incoming complaints against credential holders and determine which complaints should be opened for investigation and which complaints should be closed without further action. The complexity and amount of work in this role depends substantially on your particular Board. As a member of the Screening panel you are asked to apply your professional expertise to determine if a complaint alleges unprofessional conduct.

Delegations Explanations

Credentialing Delegations

The overall purpose of credentialing delegations is to allow the credentialing process to proceed as efficiently and effectively as possible.

Delegation of Authority to Credentialing Liaison (Generic)

MOTION EXAMPLE: to delegate authority to the Credentialing Liaison(s) to serve as a liaison between the Department and the Board and to act on behalf of the Board in regard to credentialing applications or questions presented to them, including the signing of documents related to applications.

PURPOSE: To permit one representative of the Board to assist Department staff with credentialing applications and eliminate the need for the entire Board to convene to consider credential application content or questions. Additionally, it is most efficient to have the designated liaison who has assisted with the credentialing process to be able to effectuate decisions which require a signature.

Delegation of Authority to DSPS When Credentialing Criteria is Met

MOTION EXAMPLE: to delegate credentialing authority to the Department to act upon applications that meet all credentialing statutory and regulatory requirements without Board or Board liaison review.

PURPOSE: To permit Department staff to efficiently issue credentials and eliminate the need for Board/Section/Liaison review when all credentialing legal requirements are met in an application.

Delegation of Authority for Predetermination Reviews

MOTION EXAMPLE: to delegate authority to the Department Attorneys to make decisions regarding predetermination applications pursuant to Wis. Stat. § 111.335(4)(f).

PURPOSE: In general, the Wisconsin Fair Employment Act (codified in Wis. Stat. Ch. 111) prohibits licensing agencies from discriminating against applicants because of their arrest and/or conviction record. However, there are exceptions which permit denial of a license in certain circumstances. Individuals who do not possess a license have a legal right to apply for a determination of whether they are disqualified from obtaining a license due to their conviction record. This process is called “Predetermination”. Predeterminations must be completed within 30 days. This delegation allows Department Attorneys to conduct predetermination reviews and efficiently make these legal determinations without need for Board/Section/Liaison review.

Delegation of Authority for Conviction Reviews

MOTION EXAMPLE: to delegate authority to the Department Attorneys to review and approve applications with convictions which are not substantially related to the practice.

PURPOSE: As used here, “substantially related” is a legal standard that is used in the Wisconsin Fair Employment Act. The concept of what is “substantially related” is informed by case law. This delegation permits Department Attorneys to independently conduct conviction reviews and efficiently approve applications if convictions are not substantially related to the practice of the profession. Applications that contain conviction records that may be substantially related to the practice of a profession will still be submitted to the Credentialing Liaison for input.

Delegation to DSPS When Applicant’s History Has Been Previously Reviewed

MOTION EXAMPLE: to delegate authority to Department staff to approve applications where Applicant’s prior discipline has been approved for a previous credential and there is no new discipline.

PURPOSE: Some Boards offer progressive levels of credentials. This delegation eliminates the need for a re-review of discipline that has already been considered and approved by the Board/Section/Liaison for a lower-level credential.

Delegation to DSPS When Applicant’s Conviction History Has Been Previously Reviewed

MOTION EXAMPLE: to delegate authority to Department staff to approve applications where criminal background checks have been approved for a previous credential and there is no new conviction record.

PURPOSE: Some Boards offer progressive levels of credentials. This delegation eliminates the need for a re-review of conviction history that has already been reviewed and approved for a lower-level credential.

Delegation of Authority for Reciprocity Reviews

MOTION EXAMPLE: to delegate authority to the Department Attorneys to review and approve reciprocity applications in which the out of state license requirements meet Wisconsin license requirements. (specific legal standards are referenced in the motion depending on credential/profession type).

PURPOSE: Applications via reciprocity or endorsement require comparison of Wisconsin licensing requirements to the licensing requirements of another jurisdiction. These reviews consider the legal standard for reciprocity, which varies by profession, as well as the specified legal requirements to obtain licensure in the profession. This delegation permits Department Attorneys to independently conduct reciprocity reviews and efficiently approve applications if legal standards and requirements are met for licensure. Applications for which reciprocity may not be available will still be submitted to the Credentialing Liaison for input.

Delegation of Authority for Military Reciprocity Reviews

MOTION EXAMPLE: to delegate authority to the Department Attorneys to review and approve military reciprocity applications in which the individual meets the requirements of Wis. Stat. § 440.09.

PURPOSE: The law permits service members, former service members, and their spouses to be licensed if they hold licensure in other jurisdictions that qualify them to perform acts authorized by the credential they are seeking in Wisconsin. This is a shortened path to licensure that does not require meeting the specific requirements/standards for licensure/reciprocity in a profession. By law, the Department/Board must expedite the issuance of a reciprocal license via military reciprocity. This delegation permits Department Attorneys to independently conduct military reciprocity reviews and efficiently approve applications if legal standards and requirements are met for licensure. Applications for which reciprocity may not be available will still be submitted to the Credentialing Liaison for input.

Delegation of Authority for Application Denial Reviews

MOTION EXAMPLE: to delegate authority to the Department's Attorney Supervisors to serve as the Board designee for purposes of reviewing and acting on requests for hearing as a result of a denial of a credential.

PURPOSE: When an application is denied, the applicant has a legal right to appeal the denial determination. Applicants must meet a specified legal standard in order to have an appeal granted. Additionally, Wisconsin law sets specific time frames for appeal decisions. This delegation permits Department Attorney Supervisors to independently review and efficiently act on requests for hearing as a result of a denial of a credential.

Delegation to Department Attorneys to Approve Duplicate Legal Issue

MOTION EXAMPLE: to delegate authority to Department Attorneys to approve a legal matter in connection with a renewal application when that same/similar matter was already addressed

by the Board and there are no new legal issues for that credential holder. Motion carried unanimously.

PURPOSE: The intent of this delegation is to be able to approve prior discipline by the Board for the renewal applicant. This delegation eliminates the need for a re-review of discipline that has already been considered and approved by the Board/Section/Liaison.

Monitoring Delegations

The overall purpose of monitoring delegations is to be able to enforce the Boards orders and limited licenses as efficiently and effectively as possible. Monitoring delegations have two categories: delegations to the monitoring liaison and delegations to the Department Monitor.

Delegation of Authority to Department Monitor

MOTION EXAMPLE: to delegate authority to the Department Monitor

- a. to grant full reinstatement of licensure if education is the only limitation and credential holder has submitted the required proof of course completion.
- b. to suspend the credential if the credential holder has not completed Board ordered education, paid costs, paid forfeitures, within the time specified by the Board Order.
- c. to lift a suspension when compliance with education and costs provisions have been met.

PURPOSE: These delegations allow for the Department Monitor to automatically act on requests when certain criteria are met or not met without needing to burden the Board Monitoring Liaison. The Board can set their own criteria for what actions they would like to be handled by the Department, the Monitoring Liaison and the full Board.

Delegation of Authority to Monitoring Liaison

MOTION EXAMPLE: to delegate authority to the Monitoring Liaison to approve or deny all requests received by the credential holder.

PURPOSE: These delegations allow the Board to set criteria for what decisions can be made by the Board member(s) serving as the Monitoring Liaison and what matters should be decided by the full Board. The Board has the authority to set specific criteria or to permit the liaison to make all determinations at their discretion.

Education and Exam Delegations

MOTION EXAMPLE: to delegate authority to the Education and Examination Liaison(s) to address all issues related to continuing education and examinations. Motion carried unanimously. (Differs by Board)

PURPOSE: Some Boards are responsible for approving qualifying educational programs or continuing education courses. A delegation is executed in order for a Board member to make

these determinations on behalf of the Boards and with assistance of the Department. Additionally, some Boards review examinations and individual scores to qualify for a credential.

Miscellaneous Delegations

Document Signature

MOTION EXAMPLE: to delegate authority to the Chairperson (or in absence of the Chairperson, the highest-ranking officer or longest serving board member in that succession) to sign documents on behalf of the Board in order to carry out its duties. Motion carried unanimously.

MOTION EXAMPLE: in order to carry out duties of the Board, the Chairperson (or in absence of the Chairperson, the highest-ranking officer or longest serving board member in that succession) has the ability to delegate signature authority for purposes of facilitating the completion of assignments during or between meetings. The members of the Board hereby delegate to the Executive Director, Board Counsel or DPD Division Administrator, the authority to sign on behalf of a Board member as necessary. Motion carried unanimously.

PURPOSE: In order to take the action approved at Board meetings, the Department may need to draft correspondence and/or Orders after the meetings have adjourned. These actions then need to be signed by a Board Member. This interaction usually takes place over email and a Board member can authorize the use of his/her signature that is kept on file.

Urgent Matters

MOTION EXAMPLE: in order to facilitate the completion of urgent matters between meetings, the Board delegates its authority to the Chairperson (or, in the absence of the Chairperson, the highest-ranking officer or longest serving Board member in that succession), to appoint liaisons to the Department to act in urgent matters. Motion carried unanimously.

PURPOSE: Allows for quick responses to urgent matters that may need Board approval or for which the Department requires guidance from the Board.

Delegation to Chief Legal Counsel

Due to Loss of Quorum

MOTION EXAMPLE: to delegate the review and authority to act on disciplinary cases to the Department's Chief Legal Counsel due to lack of/loss of quorum after two consecutive meetings. Motion carried unanimously.

PURPOSE: Sometimes Boards can struggle to meet quorum necessary to conduct business. This happens for a multitude of reasons but this delegation allows for the Boards to have disciplinary cases decided by Chief Legal Counsel if the Board fails to meet quorum for two consecutive meetings.

Stipulated Resolutions

MOTION EXAMPLE: to delegate to the Department's Chief Legal Counsel (CLC) the authority to act on behalf of the Board concerning stipulated resolutions providing for a surrender, suspension, or revocation of a credential, where the underlying merits involve serious and dangerous behavior, and where the signed stipulation is received between Board meetings. The Board further requests that CLC only act on such matters when the best interests of the Board, Department and the Public are best served by acting upon the stipulated resolution at the time the signed stipulation is received versus waiting for the next Board meeting. Motion carried unanimously.

PURPOSE: For matters of public safety, it may be necessary to take immediate action on a stipulated agreement rather than allowing a credential holder to continue practicing unencumbered until the next scheduled meeting. This delegation allows CLC to act on behalf of the Board when there is a stipulated agreement. A stipulated agreement is an agreement to which all relevant parties have consented to the terms.

Voluntary Surrenders

MOTION: to delegate authority to the assigned case advisor to accept or refuse a request for voluntary surrender pursuant to Wis. Stat. § 440.19 for a credential holder who has a pending complaint or disciplinary matter.

MOTION: to delegate authority to the Department to accept the voluntary surrender of a credential when there is no pending complaint or disciplinary matter with the Department pursuant to Wis. Stat. § 440.19.

PURPOSE: Credential holders can ask the Boards to surrender their credentials at any time. These delegations are in place for the different situations that arise from those requests. If a credential holder is seeking to surrender their credential because they wish to leave the profession that can be processed with this delegation by the Department if they have no pending disciplinary complaints. If the credential holder wishes to surrender while they have a pending disciplinary complaint that request is reviewed by the individual Board member assigned to the case.

DLSC Pre-screening

MOTION EXAMPLE: to delegate pre-screening decision making authority to the DSPS screening attorney for opening cases where the credential holder has failed to respond to allegations contained in the complaint when requested by intake (Case will be opened on failure to respond and the merits of the complaint).

PURPOSE: Pre-Screening delegations exist so the Board can define specific parameters where the Department can review disciplinary complaints and open those cases if they meet certain criteria. Boards also have the authority to set certain criteria that would allow the Department to review and close a case if the criteria is met.

Roles and Authorities Delegated for Monitoring

The Monitoring Liaison (“Liaison”) is a Board/Section designee who works with department monitors (“Monitor”) to enforce Board/Section orders as explained below.

Authorities Delegated to the Monitoring Liaison

The Liaison may take the following actions on behalf of the Board/Section:

1. Grant a temporary reduction in random drug screen frequency upon Respondent’s request if he/she is unemployed and is otherwise compliant with Board/Section order. The temporary reduction will be in effect until Respondent secures employment in the profession. The Department Monitor (“Monitor”) will draft an order and sign on behalf of the Liaison.
2. Grant a stay of suspension if Respondent is eligible per the Board/Section order. The Monitor will draft an order and sign on behalf of the Liaison.
3. Remove the stay of suspension if there are repeated violations or a substantial violation of the Board/Section order. In conjunction with removal of any stay of suspension, the Liaison may prohibit Respondent from seeking reinstatement of the stay for a specified period of time. The Monitor will draft an order and sign on behalf of the Liaison.
4. Grant or deny approval when Respondent proposes continuing/disciplinary/remedial education courses, treatment providers, mentors, supervisors, change of employment, etc. unless the order specifically requires full-Board/Section approval.
5. Grant full reinstatement of licensure if Respondent has fully complied with all terms of the order without deviation. The Monitor will draft an order and obtain written authorization from the Liaison to sign on their behalf.
6. Grant or deny a request to appear before the Board/Section in closed session.
7. The Liaison may determine whether Respondent’s petition is eligible for consideration by the full Board/Section.
8. Accept Respondent’s written request to surrender credential. If accepted by the Liaison, Monitor will consult with Board Counsel to determine if a stipulation is necessary. If a stipulation is not necessary, Monitor will draft an order and sign on behalf of the Liaison. If denied by the Liaison, the request to surrender credential will go to the full Board for review. (Except PHM, MED)

9. Grant Respondent's petition for a reduction in drug screens per the standard schedule, below. If approved, Monitor will draft an order and sign on behalf of the Liaison. Orders that do not start at 49 screens will still follow the same standard schedule.
 - a. Initial: 49 screens (including 1 hair test, if required by original order)
 - b. 1st Reduction: 36 screens (plus 1 hair test, if required by original order)
 - c. 2nd Reduction: 28 screens plus 1 hair test
 - d. 3rd Reduction: 14 screens plus 1 hair test
10. (*Dentistry only*) Ability to approve or deny all requests from a respondent.
11. The Liaison may approve or deny Respondent's request to be excused from drug and alcohol testing for work, travel, etc. (Applies only to these Boards: Dietitians, Massage/Bodywork Therapy Board, DEN, PAB, CHI, MED, RAD)
12. The Liaison may have full authority to approve or deny a request from a Respondent that otherwise would require the approval of the full Board if the request cannot be heard and voted on due to lack of/loss of quorum.
13. The Liaison may have full authority to terminate any treatment ONLY upon written request from Respondent and written recommendation from Respondents treater.

Authorities Delegated to the Department Monitor

The Monitor may take the following actions on behalf of the Board/Section, draft an order and sign:

1. Grant full reinstatement of licensure if education is the sole condition of the limitation and Respondent has submitted the required proof of completion for approved courses.
2. Suspend the license if Respondent has not completed Board/Section-ordered education and/or paid costs and forfeitures within the time specified by the Board/Section order. The Monitor may remove the suspension and issue an order when proof of completion and/or payment have been received.
3. Suspend the license (or remove stay of suspension) if Respondent fails to enroll and participate in an Approved Program for drug and alcohol testing within 30 days of the order, or if Respondent ceases participation in the Approved Program without Board approval. This delegated authority only pertains to respondents who must comply with drug and/or alcohol testing requirements.
4. Grant or deny approval when Respondent proposes treatment providers [, mentors, supervisors, etc.] unless the Order specifically requires full-Board/Section or Board designee approval. (Except for MED)
5. Grant a maximum of one 90-day extension, if warranted and requested in writing by Respondent, to complete Board/Section-ordered continuing/disciplinary/remedial education.
6. Grant a maximum of one 90-day extension or payment plan for proceeding costs and/or forfeitures if warranted and requested in writing by Respondent.
7. Grant a maximum of one 90-day extension, if warranted and requested in writing by Respondent, to complete a Board/Section-ordered evaluation or exam.

Authorities Delegated to Board Legal Counsel

Board Legal Counsel may take the following actions on behalf of the Board/Section:

1. Sign Monitoring orders that result from Board/Section meetings on behalf of the Board/Section Chair.
-

Updated 03/13/2023

2022 Roles & Authorities

ACCOUNTING EXAMINING BOARD

2023 Delegations

Document Signature Delegations

MOTION: Robert Misey moved, seconded by John Reinemann, to delegate authority to the Chairperson (or in absence of the Chairperson, the highest-ranking officer or longest serving board member in that succession) to sign documents on behalf of the Board in order to carry out its duties. Motion carried unanimously.

MOTION: Thuy Barron moved, seconded by Joan Phillips, in order to carry out duties of the Board, the Chairperson (or in absence of the Chairperson, the highest-ranking officer or longest serving board member in that succession) has the ability to delegate signature authority for purposes of facilitating the completion of assignments during or between meetings. The members of the Board hereby delegate to the Executive Director or DPD Division Administrator, the authority to sign on behalf of a board member as necessary. Motion carried unanimously.

Delegated Authority for Urgent Matters

MOTION: Joan Phillips moved, seconded by Susan Strautmann, that in order to facilitate the completion of urgent matters between meetings, the Board delegates its authority to the Chairperson (or, in the absence of the Chairperson, the highest-ranking officer or longest serving board member in that succession), to appoint liaisons to the Department to act in urgent matters. Motion carried unanimously.

Delegation to Chief Legal Counsel Due to Loss of Quorum

MOTION: Michael Friedman moved, seconded by Robert Misey, to delegate the review and authority to act on disciplinary cases to the Department's Chief Legal Counsel due to lack of/loss of quorum after two consecutive meetings. Motion carried unanimously.

Delegation to Chief Legal Counsel for Stipulated Resolutions

MOTION: Joan Phillips moved, seconded by John Reinemann, to delegate to DSPS Chief Legal Counsel the authority to act on behalf of the Board concerning stipulated resolutions providing for a surrender, suspension, or revocation of a credential, where the underlying merits involve serious and dangerous behavior, and where the signed stipulation is received between Board meetings. The Board further requests that CLC only act on such matters when the best interests of the Board, Department and the Public are best served by acting upon the stipulated

resolution at the time the signed stipulation is received versus waiting for the next Board meeting. Motion carried unanimously.

Monitoring Delegations

Delegation of Authorities for Monitoring

MOTION: Michael Friedman moved, seconded by John Reinemann, to adopt the “Roles and Authorities Delegated for Monitoring” document as presented in the March 8, 2023 agenda materials on pages 19-21. Motion carried unanimously.

Delegation of Authorities for Legal Counsel to Sign Monitoring Orders

MOTION: Joan Phillips moved, seconded by Susan Strautmann, to delegate to Legal Counsel the authority to sign Monitoring orders that result from Board meetings on behalf of the Board Chairperson. Motion carried unanimously.

Credentialing Authority Delegations

Delegation of Authority to Credentialing Liaison

MOTION: Thuy Barron moved, seconded by Michael Friedman, to delegate authority to the Credentialing Liaison(s) to serve as a liaison between the Department and the Board and to act on behalf of the Board in regard to credentialing applications or questions presented to them, including the signing of documents related to applications. Motion carried unanimously.

Delegation of Authority to DSPS When Credentialing Criteria is Met

MOTION: Joan Phillips moved, seconded by John Reinemann, to delegate credentialing authority to the Department to act upon applications that meet all credentialing statutory and regulatory requirements without Board or Board liaison review. Motion carried unanimously.

Delegation of Authority for Predetermination Reviews

MOTION: Joan Phillips moved, seconded by Susan Strautmann, to delegate authority to the Department Attorneys to make decisions regarding predetermination applications pursuant to Wis. Stat. § 111.335(4)(f). Motion carried unanimously.

Delegation of Authority for Conviction Reviews

MOTION: Thuy Barron moved, seconded by Joan Phillips, to delegate authority to the Department Attorneys to review and approve applications with

convictions which are not substantially related to the practice of accounting. Motion carried unanimously.

Delegation to DSPS When Applicant's Discipline History Has Been Previously Reviewed

MOTION: Thuy Barron moved, seconded by Joan Phillips, to delegate authority to Department staff to approve applications where Applicant's prior discipline has been approved for a previous accounting credential and there is no new discipline. Motion carried unanimously.

Delegation to DSPS When Applicant's Conviction History Has Been Previously Reviewed

MOTION: Michael Friedman moved, seconded by John Reinemann, to delegate authority to Department staff to approve applications where criminal background checks have been approved for a previous accounting credential and there is no new conviction record. Motion carried unanimously.

Delegated Authority for Application Denial Reviews

MOTION: Thuy Barron moved, seconded by Joan Phillips, to delegate authority to the Department's Attorney Supervisors to serve as the Board's designee for purposes of reviewing and acting on requests for hearing as a result of a denial of a credential. Motion carried unanimously.

Delegation of Authority for Military Reciprocity Reviews

MOTION: Thuy Barron moved, seconded by Joan Phillips, to delegate authority to the Department Attorneys to review and approve military reciprocity applications in which the individual meets the requirements of Wis. Stat. § 440.09. Motion carried unanimously.

Voluntary Surrenders

MOTION: John Reinemann moved, seconded by Michael Friedman, to delegate authority to the assigned case advisor to accept or refuse a request for voluntary surrender pursuant to Wis. Stat. § 440.19 for a credential holder who has a pending complaint or disciplinary matter. Motion carried unanimously.

MOTION: Joan Phillips moved, seconded by Thuy Barron, to delegate authority to the Department to accept the voluntary surrender of a credential when there is no pending complaint or disciplinary matter with the Department pursuant to Wis. Stat. § 440.19. Motion carried unanimously.

Education and Examination Liaison(s) Delegation

MOTION: Joan Phillips moved, seconded by Susan Strautmann, to delegate authority to the Education and Examination Liaison(s) to address all issues related to continuing education. Motion carried unanimously.

Authorization for DSPS to Provide Board Member Contact Information to National Regulatory Related Bodies

MOTION: John Reinemann moved, seconded by Thuy Barron, to authorize the Department staff to provide national regulatory related bodies with all board member contact information that the Department retains on file. Motion carried unanimously.

Optional Renewal Notice Insert Delegation

MOTION: Thuy Barron moved, seconded by Joan Phillips, to designate the Chairperson (or, in the absence of the Chairperson, the highest-ranking officer or longest serving board member in that succession) to provide a

brief statement or link relating to board-related business within the license renewal notice at the Board's or Board designee's request. Motion carried unanimously.

Legislative Liaison(s) Delegation

MOTION: Thuy Barron moved, seconded by Joan Phillips, to delegate authority to the Legislative Liaisons to speak on behalf of the Board regarding legislative matters. Motion carried unanimously.

Travel Authorization Liaison(s) Delegation

MOTION: John Reinemann moved, seconded by Susan Strautmann, to delegate authority to the Travel Authorization Liaison to approve any board member travel to and/or participation in events germane to the board, and to designate representatives from the Board to speak and/or act on the Board's behalf at such events. Motion carried unanimously.

Communications Liaison(s) Delegation

MOTION: Joan Phillips moved, seconded by Susan Strautmann, to delegate authority to the Communications Liaison(s) to address any matters related to outgoing Board communications to stakeholders and licensees. Motion carried unanimously.

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

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Brad Wojciechowski, Executive Director		2) Date when request submitted: 2/23/2024 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: 3/6/2024	5) Attachments: ☒ Yes ☐ No	6) How should the item be titled on the agenda page? Credit Relief Initiative Update – Discussion and Consideration	
7) Place Item in: ☒ Open Session ☐ Closed Session	8) Is an appearance before the Board being scheduled? <i>(If yes, please complete Appearance Request for Non-DSPS Staff)</i> ☐ Yes <Appearance Name(s)> ☒ No		9) Name of Case Advisor(s), if applicable: <Click Here to Add Case Advisor Name or N/A>
10) Describe the issue and action that should be addressed: I included the Guidance Document from the Accounting Examining Board website for discussion. I will also be sending along a spreadsheet with updated metrics for the candidates.			
11) Authorization  2/23/2024 Signature of person making this request Date Supervisor (Only required for post agenda deadline items) Date Executive Director signature (Indicates approval for post agenda deadline items) Date			
Directions for including supporting documents: 1. This form should be saved with any other documents submitted to the Agenda Items folders. 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.			

Michael E. Friedman
Chairperson

David K. Schlichting
Vice Chairperson

Susan Strautmann
Secretary

ACCOUNTING EXAMINING BOARD



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EXTENSION OF CPA EXAMINATION CREDITS

Question:

I was unable to complete all sections of the CPA Examination within the 18-month period, can I request an extension to the Board?

Answer:

Yes. Pursuant to Wis. Admin. Code § [Accy 2.304\(5\)](#), a candidate can make an extension request to the Board by showing proof of their inability to pass all sections within the 18-month rolling period if the circumstances were due to one of the following:

- (1) The sickness of the candidate or a member of the candidate's immediate family if the candidate substantiates the illness by a doctor's certificate.
- (2) A death in the candidate's immediate family if the candidate provides proof of death.
- (3) Temporary military service.
- (4) Other good reason deemed acceptable by the board.

Question:

What reasons would be considered a “good reason deemed acceptable by the board”?

Answer:

An example of a good reason deemed acceptable by the Board includes possible delays during NASBA's launching of the new CPA examination in January 2024. If this is the case, any candidate with Uniform CPA Examination credit(s) on January 1, 2024, will have such credit(s) automatically extended to June 30, 2025.

All other reasons that a candidate would want the Board to consider will be reviewed on a case-by-case basis. For this purpose, a candidate would need to provide a written statement explaining the circumstances that lead to their inability to complete all sections of the CPA Examination in the 18-month rolling period and submit documentary proof to the Board that supports the request. Candidates should include a requested timeframe to complete the remaining sections of the CPA examination. Each request should state which lost parts of the CPA examination you wish to reinstate including the original date each part was passed. If the request is granted, the Board will automatically extend the CPA Examination credits through June 30, 2025.

Question:

Does the Board consider delays related to Covid-19 a good reason deemed acceptable by the Board?

Answer:

Pursuant to Wis. Admin. Code § [Accy 2.304\(5\)](#), the board may consider these requests on a case-by-case basis.

Question:

What is the process to make the extension request to the Board?

Answer:

The best practice is for a candidate requesting an extension to email the request and documentation supporting the extension to Executive Director, Brad Wojciechowski at Brad.Wojciechowski@wisconsin.gov. The request should provide the information as stated above. The request and supporting documentation will then be reviewed by the Board.

Once the Board makes a determination on the candidate's request, the candidate will be notified whether the extension was granted or denied. If the Board grants the extension, the credentialing team will forward the decision to NASBA to update the candidate's information.

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

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Brad Wojciechowski, Executive Director		2) Date when request submitted: 2/23/2024 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: 03/06/2024	5) Attachments: ☐ Yes ☒ No	6) How should the item be titled on the agenda page? Speaking Engagements, Travel, or Public Relation Requests, and Reports – Discussion and Consideration 1) Great Lakes Regional Meeting, Louisville, KY – June 4-6, 2024 2) 117 th NASBA Annual Meeting, Orlando, FL – Oct. 27-Nov. 1, 2024	
7) Place Item in: ☒ Open Session ☐ Closed Session	8) Is an appearance before the Board being scheduled? <i>(If yes, please complete Appearance Request for Non-DSPS Staff)</i> ☐ Yes <Appearance Name(s)> ☐ No		9) Name of Case Advisor(s), if applicable: <Click Here to Add Case Advisor Name or N/A>
10) Describe the issue and action that should be addressed: <Click Here to Add Description>			
11) Authorization  Signature of person making this request 2/23/2024 Date Supervisor (Only required for post agenda deadline items) Date Executive Director signature (Indicates approval for post agenda deadline items) Date			
Directions for including supporting documents: 1. This form should be saved with any other documents submitted to the Agenda Items folders. 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.			

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

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Brad Wojciechowski, Executive Director		2) Date when request submitted: 2/23/2024 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: 3/6/2024	5) Attachments: ☐ Yes ☒ No	6) How should the item be titled on the agenda page? National Association of State Boards of Accounting (NASBA) Matters – Discussion and Consideration 1) NASBA Diversity Committee Update – Thuy Barron 2) NASBA CEO Search Committee Update – Thuy Barron 3) Great Lakes Regional Call Report– February 26, 2024 4) NASBA Professional Task Force Call – January 8, 2024	
7) Place Item in: ☒ Open Session ☐ Closed Session	8) Is an appearance before the Board being scheduled? <i>(If yes, please complete Appearance Request for Non-DSPS Staff)</i> ☐ Yes <Appearance Name(s)> ☒ No		9) Name of Case Advisor(s), if applicable: <Click Here to Add Case Advisor Name or N/A>
10) Describe the issue and action that should be addressed: 1) No materials 2) No materials 3) Potential materials will be sent in after call 4) Please include the pdf labeled “Webinar Slide Deck 01.08.24 FINAL for this sub item”			
11) Authorization  Signature of person making this request 2/23/2024 Date Supervisor (Only required for post agenda deadline items) Date Executive Director signature (Indicates approval for post agenda deadline items) Date			
Directions for including supporting documents: 1. This form should be saved with any other documents submitted to the Agenda Items folders. 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.			

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

PROFESSIONAL LICENSURE TASK FORCE UPDATE

Stephanie Saunders

Nicola Neilon

Sue Coffey

MEET THE TASK FORCE



Stephanie Saunders
Chair



Bob Cedergren



Sue Coffey



Meghan Durst



Steve Grice



David Knoble



Niki Neilon



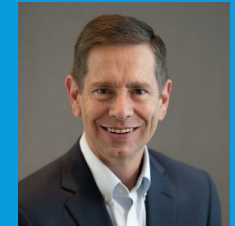
Boyd Search



Bill Treacy



Ken Bishop
Observer



Dan Dustin
Staff Liaison

IDENTIFYING THE ISSUE

Not enough CPAs to provide services to the public now and the near future.

- Why?

- Large population of Baby boomer CPAs retiring
- US population decline
- Less individuals going to college to college – due to cost? Or students do not see a ROI for the additional time and cost? Are there other opportunities for less cost?
- Problems with Firms and Businesses retaining CPAs
- Image of the profession – Work/life balance, boring, lack of advancement, relevancy in society
- Compensation – degrees with less than 150 education requirements may have higher starting salaries (even though long term may stagnant)

PRIOR DISCUSSIONS

- Task force reviewed the history of the current education model
- Mutual Recognition Agreements between other countries and the United States
- Discussion of Experience, Learn and Earn (ELE), Experiential Learning and MRAs at prior NASBA annual and regional meetings

WHY A TASK FORCE?

- Continuing discussions among all stakeholders/media concerning education/experience requirements especially due to lack of diversity & cost of education as a barrier
- AICPA NASBA ELE pilot program provided lower cost accredited education after attaining a Bachelors in Accounting, includes the ability to work and take other than required courses for licensure to meet the 150 licensure requirement but will it do enough?
- Pending legislation in various states who do not have enough CPAs to provide services to protect the public – state & local government audits especially – if state accountancy laws are changed that are not in conformity with UAA minimum requirements as they are looking at less education but more experience – there could be a loss of substantial equivalency/mobility
- Yet MRAs with various countries allow non-domestic candidates to become US CPAs with different education but more experience than domestic candidates

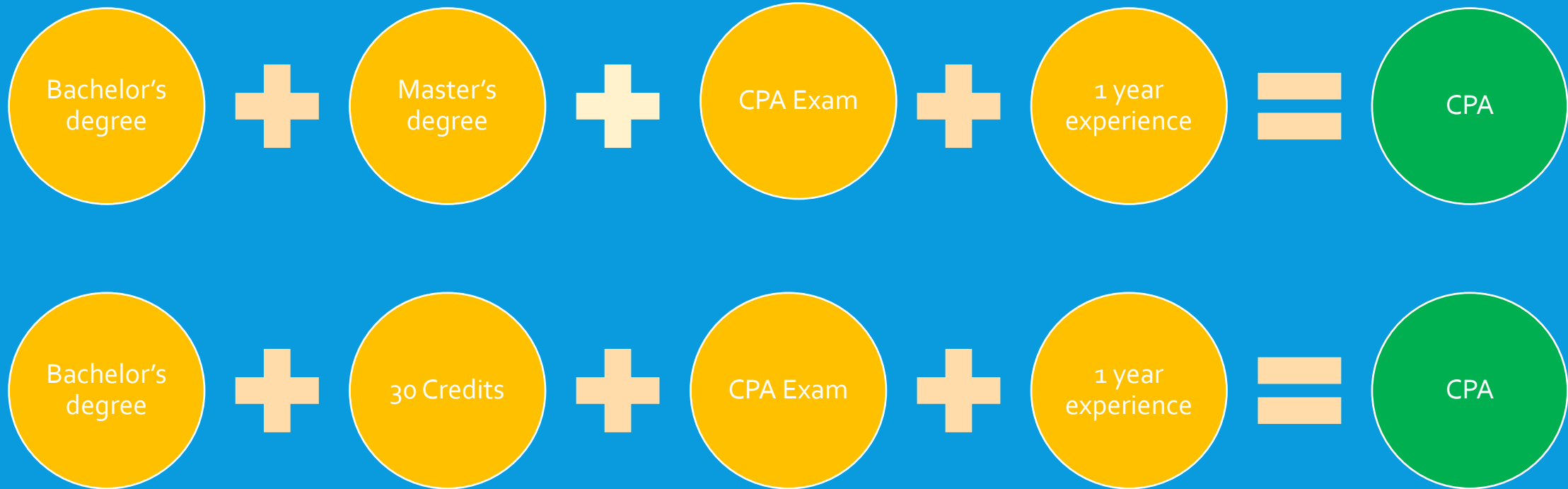
TASK FORCE CHARGE

Consider new concepts for CPA licensure that may be included in the UAA to update the current licensure model.

TASK FORCE PRINCIPLES

- Establish an equivalent pathway in the UAA
- Protects the public interest
- Cost effective
- Maintains rigor (minimum competencies of a newly licensed CPA)
- Available to firms and businesses of all sizes
- Defines minimum timeframe to complete
- Establishes an evaluation process to assess completion of program

TODAY'S MODEL



30 Credits: Experience, Learn and Earn (ELE)
Experiential Learning
Flexible 30 (student defined)

THE “REAL ISSUES”

- The inability to hire CPAs (particularly in smaller firms)
- A shortage of auditors
- CPAs leaving public practice
- A shortage of new CPAs entering the marketplace

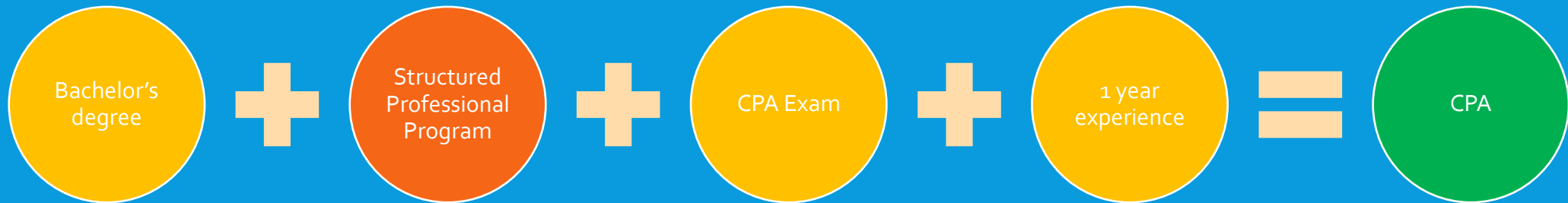
MUTUAL RECOGNITION AGREEMENTS

- Credential issued by foreign authority that regulates the profession
- Credential entitles holder to issue financial statements
- Issued based on education, examination, and experience requirements established by foreign authority or law
- International Qualifications Appraisal Board (IQAB) determines compliance with UAA

MRA EDUCATION EVALUATION

- IQAB evaluates education to verify it is substantially equivalent to the requirements in the UAA
- Foreign education models differ from the US model
- No focus on accredited education or education posted on a transcript
- Dozens of CPAs have been licensed under MRAs
- No impact on substantial equivalency or mobility

STRUCTURED PROFESSIONAL PROGRAM



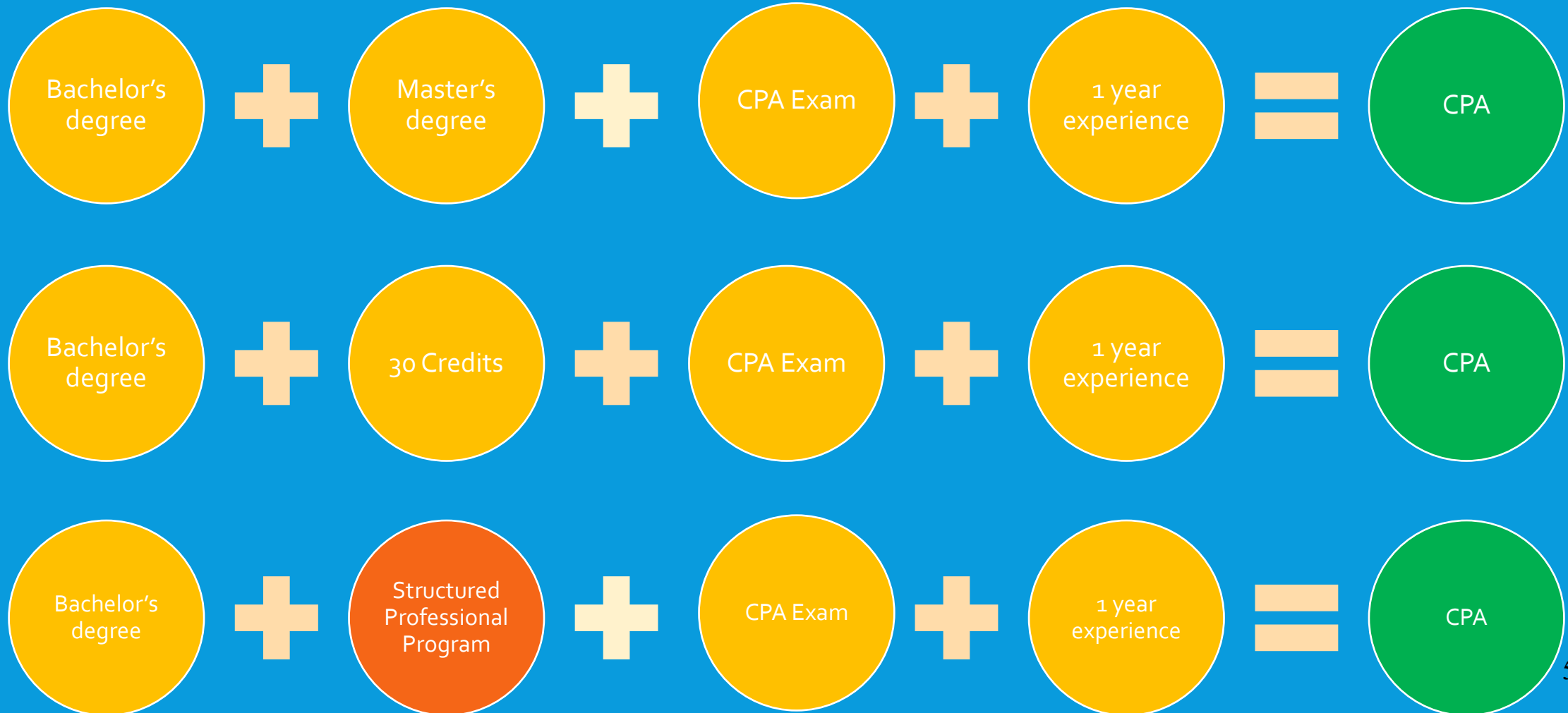
WHAT MIGHT QUALIFY IN A STRUCTURED PROFESSIONAL PROGRAM

- Focus on the disciplines of the profession and business & industry: audit, attest and financial reporting; tax planning and preparation; information systems and controls
- Developing experience rubrics based on defined competencies
- What types of experience might qualify
 - Military experience
 - Certificate programs
 - Formal staff training programs
 - Accredited and nonaccredited programs

DEVELOPING AND DEFINING COMPETENCIES (POSSIBLE SOURCES)

- Board of Accountancy defined competencies
 - CPA Evolution Model Curriculum
 - AICPA Pre-certification Core Competency Framework
 - AICPA Competency Framework - Assurance Services
 - AICPA Exam Blueprint
 - Other sources???
-
- How to measure competency: formalized coursework, learning/training modules, other?

POSSIBLE FUTURE MODEL



SUBSTANTIAL EQUIVALENCY AND MOBILITY

The importance of maintaining
Substantial Equivalency and Mobility

Most jurisdictions follow the UAA or
the BOA has latitude in laws/rules

Nine jurisdictions require 150 hours of
education in state law

Mobility may be interrupted to some
extent during transition

▪ Possible Fact Pattern:

1. The UAA is amended with an equivalent path.
2. State A has amended its statute to coincide with the equivalent path defined in the UAA and as a result is determined to remain substantially equivalent to the UAA
3. State B has not yet enacted a statutory change to adopt the new equivalent path.
4. If State B has adopted the provisions in UAA Section 23, a CPA licensed in State A could practice under mobility in State B because State A is determined to have licensure requirements that are substantially equivalent to the UAA.



National Pipeline Advisory Group

Talent Solutions Tabletop Discussion

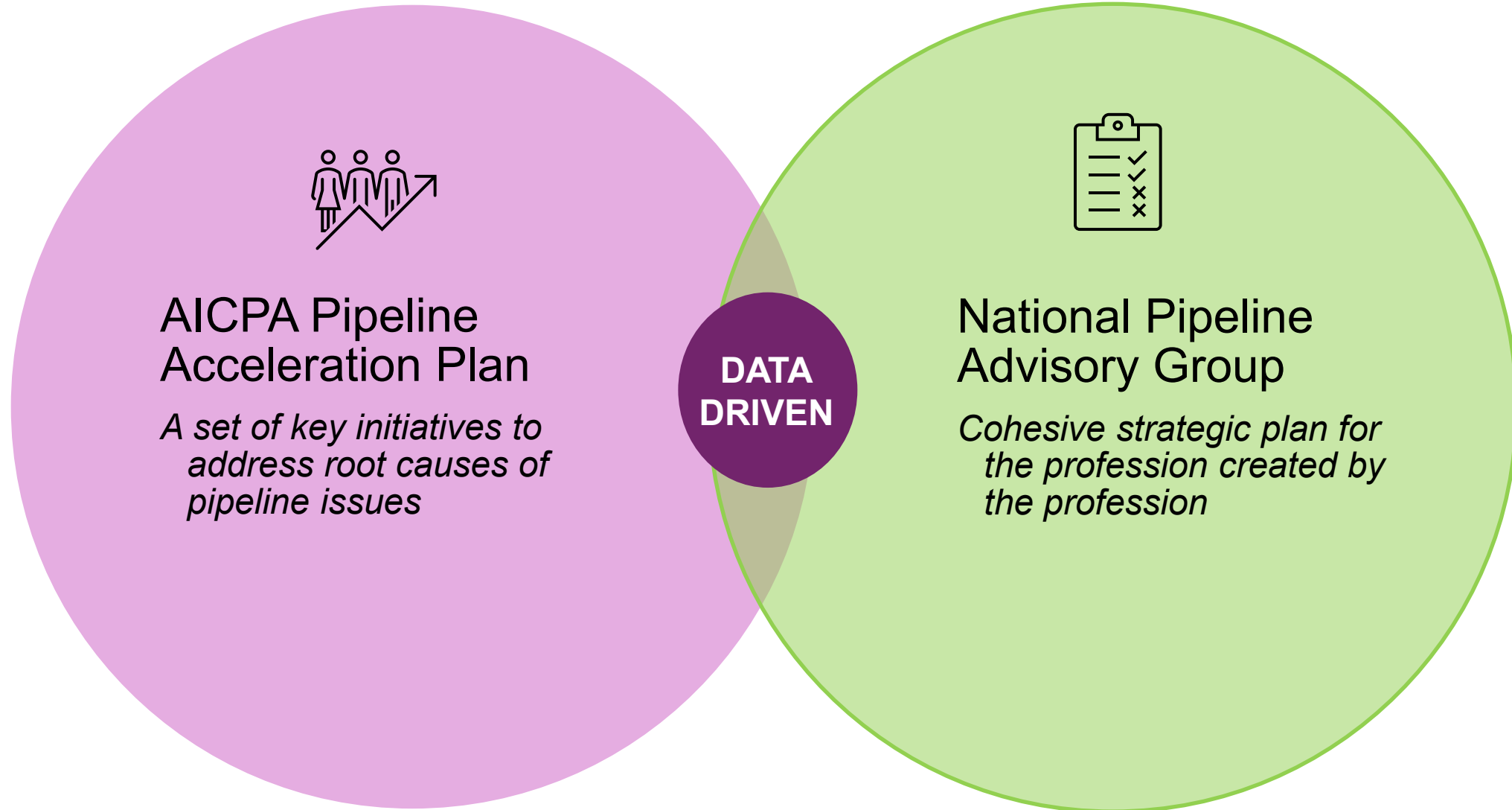
Jan 8 – NASBA Webcast

Sue Coffey, CPA, CGMA, Executive Sponsor National Pipeline Advisory Group, CEO - Public Accounting, AICPA

Discussion topics

- 2 distinct but complementary efforts
 - Pipeline Acceleration Plan execution
 - Development of data-driven, stakeholder inclusive National Pipeline Strategy
- Alignment and collaboration with NASBA's Professional Licensure Task Force
- Regional webinars for state board of accountancy chairs and executive directors

Two distinct but complementary pipeline efforts



Pipeline Acceleration Plan: Addressing root causes



Experience, Learn & Earn Program



Addressing firm culture and business model challenges



30-hour communication campaign



Extending 18-month exam window



Examining Uniform Accountancy Act variances



High school and college strategies



STEM recognition



AICPA Foundation and scholarships



Expansion of 529 funds to CPA Exam costs



Government audit and finance collaboration



Best practices for offshore talent



CPA image campaign

The National Pipeline Advisory Group



9 13
Men Women



State
Societies



Big 4



Large Firm



Midsize Firm



Small firm



NASBA



Academics
& AAA



Semi-retiree



Diversity, equity,
& inclusion



Former board
of accountancy
member



AICPA



Leadership
Academy
graduates



Business
and
Industry



Tax
practitioners



UAA
Committee



Forensic
accountant



Consultants

National pipeline strategy phases 1 and 2

1. Pipeline study and learning

- ✓ Defining “pipeline”
- ✓ Identifying life stages
- ✓ Soliciting feedback via polling and including more external stakeholders
(1,600 responses so far)
- ✓ Immersing in survey data, funnel data
- ✓ Learning about substantial equivalency, 3Es and mobility
- ✓ Everything has been on the table for discussion

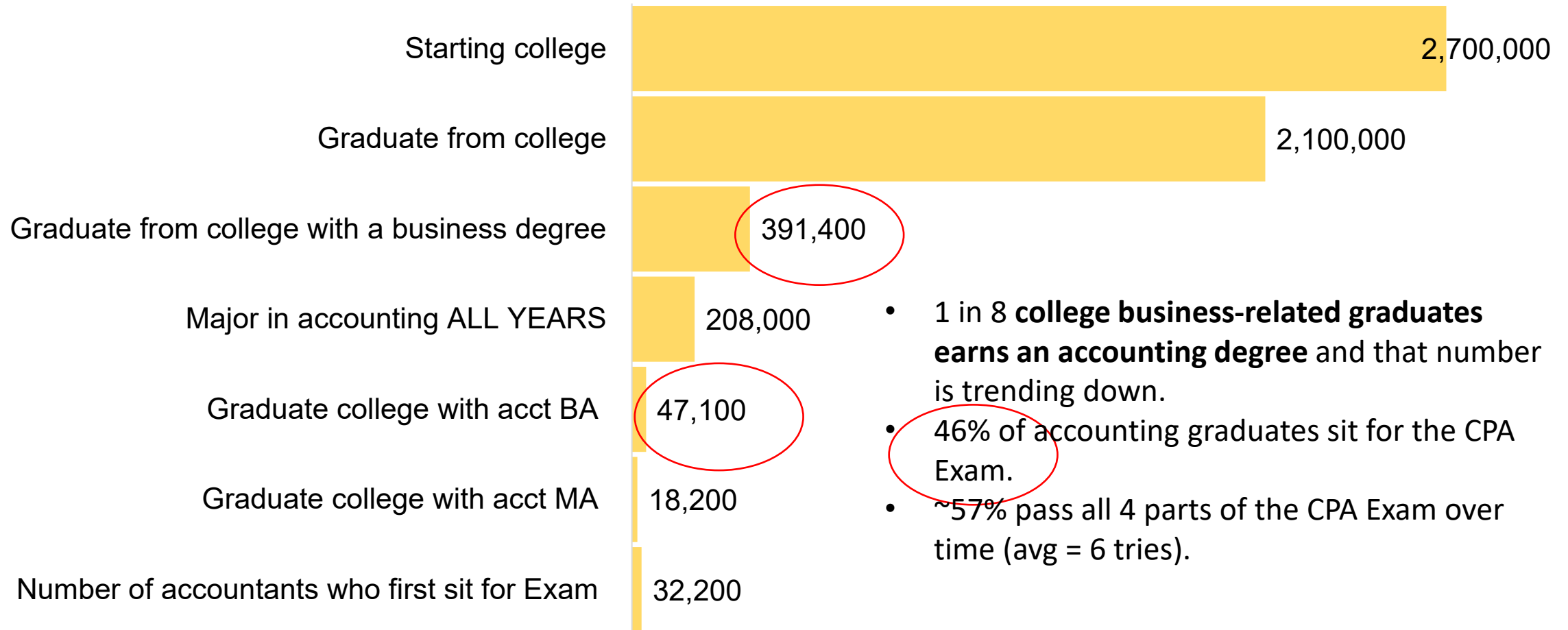
2. Pipeline leakage identification / prioritization

- ✓ Qualitative and quantitative
- ✓ Forming working groups to progress multiple work streams at the same time
- ✓ Updating polling survey
- ✓ Updating AICPA Council
- ☐ National survey
- ☐ Focus Groups/Forums with Key Stakeholders

Themes in the data and feedback so far...we can

- Tell a more compelling story about what we do and our impact on the economy, businesses and local communities
- Address the cost and time of education
- Make the academic experience more engaging
 - *Course names, pull through vs weed out, redesign introductory classes, training for HS teachers, provide enhanced resources for teachers/professors*
- Provide better support to CPA Exam candidates
 - *Supporting candidates through CPA Exam to licensure, monetary support (scholarships, reimbursements, etc.), providing access to information, simplifying processes*
- Enhance employee experience by evolving business models/cultures
 - *Best practices for supporting CPA exam takers, under-represented team members, offering flexibility, increased starting salaries, mentoring, more of a presence in HS and on-campus*

Why? Examining the pipeline funnel



Why?
SENTIMENT –
WORKLOAD IS
A *FLASHPOINT*

91%

Agree or strongly agree the ongoing
high volume of work makes
accounting feel like a more
challenging career

Why? Turnover trend – highest turnover segment

41%

Reported highest
turnover at the **3-5
year staff or
supervisor mark**



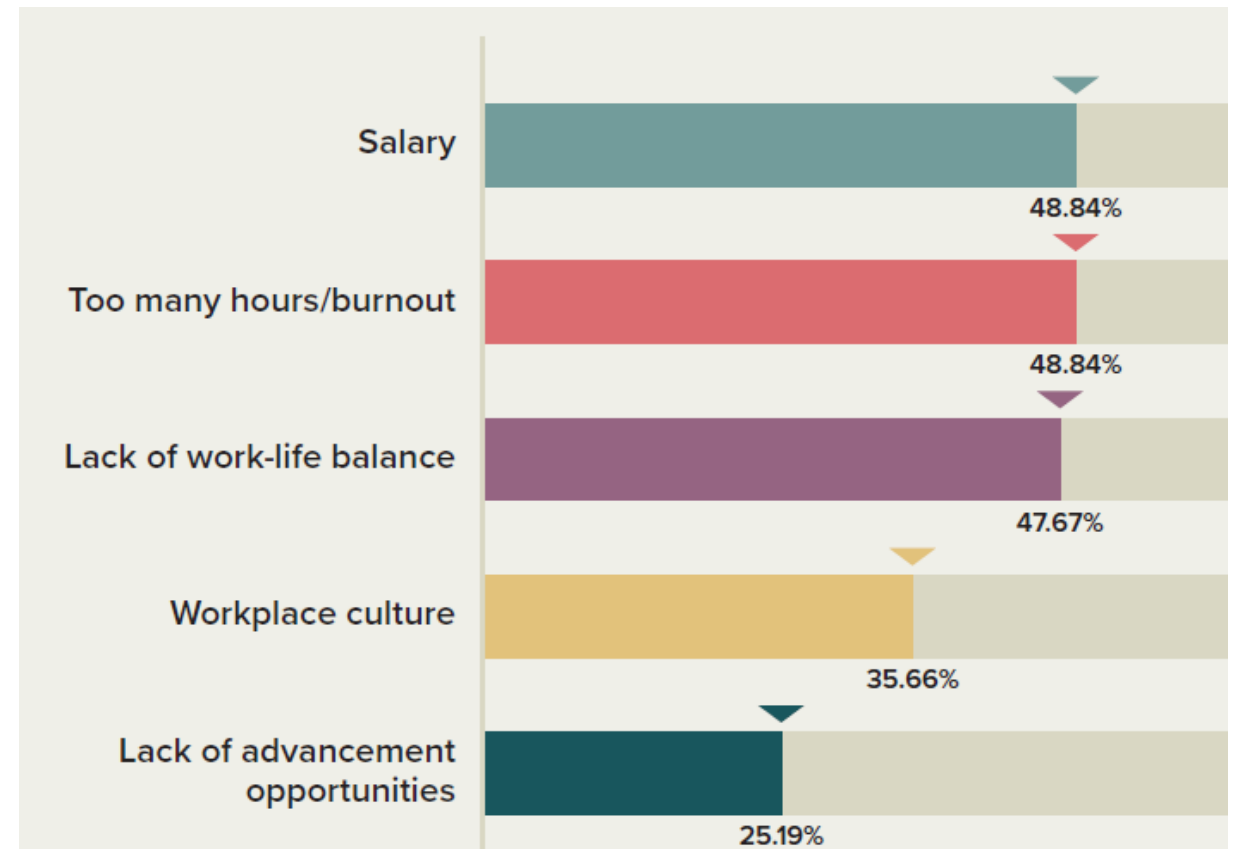
Source: National Pipeline Advisory Group polling of 1,600 people in partnership with state CPA societies

Why? Turnover trends and triggers

- Voluntary turnover for 18-38 year old respondents in the last two years was **39%**
- **26% of accounting and finance professionals in that age group intended to leave their current employer** in the next 12 months and 8% intend to leave the profession.
- Contributing factors: job satisfaction, career advancement, work flexibility, employee engagement, and a sense of belonging.

Source: Robert Half, IMA, Association of Accountants and Finance Professionals in Businesses

Top reasons for leaving:



Source: Illinois CPA Society

Students rate better balance as an influential factor in deciding major

Influences that may change accounting majors' minds about not becoming CPAs

Responses	% of Total
Better work-life balance	69.2
More career path opportunities	64.0
Better understanding of the impact and meaning of the work	63.3
More opportunities for career advancement	63.2
Higher pay, especially at start of career	61.8

Influences that may change business administration majors' minds about not becoming CPAs

Responses	% of Total
Higher long-term earning potential	66.2
Better work-life balance	65.2
More opportunities for career advancement	64.2
More career path opportunities	64.0
Higher pay, especially at start of career	63.9

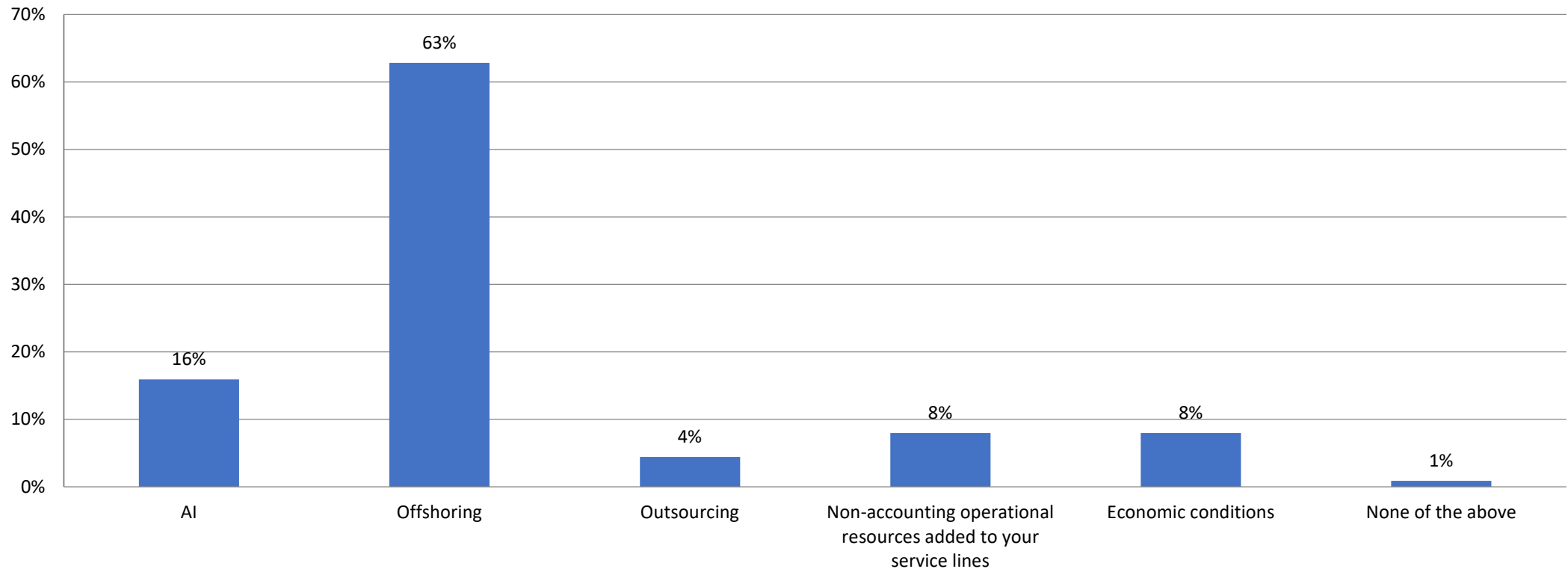
Source: PICPA

The environment is changing somewhat

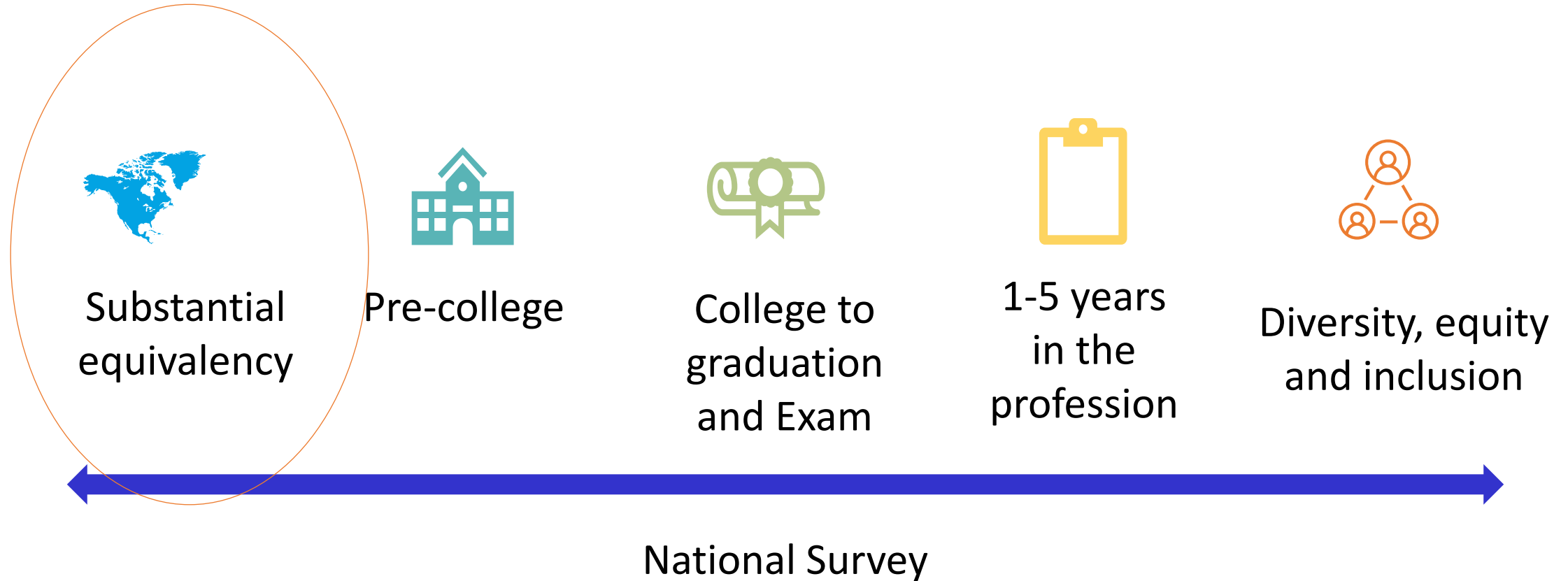


The environment is changing somewhat

Which of these will most impact your accounting and tax capacity in the next 2 years
(choose only one)



NPAG working group areas



Addressing licensure cost, time while minimizing impact on mobility

One option NPAG is weighing:

- ☐ Experiential learning for 30 hours of credit
- ☐ Awarded (or not) by an accredited university
- ☐ On (or not) a college transcript

“On a transcript” addresses time pressure but does not address cost

Addressing cost by getting credits outside the university system has a bigger impact on mobility



Some other options being discussed.....

- ☐ 30 hours defined/prescribed
(taking flexibility out of the system)
- ☐ 30 hours of internships
- ☐ 30 hours of CPA Exam prep either
by a university or other provider
- ☐ More standardization and
consistency of education courses
from state to state



NPAG remaining work phases



SOLUTION DEVELOPMENT

- Developing and prioritizing ideas and solutions, programs to amplify
- Outreach, testing ideas and getting perspectives
- Testing solution concepts in the national survey
- Reporting on national survey results; adjusting solutions
- Defining measures of success



CREATING THE STRATEGIC PLAN

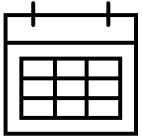
- Draft plan by May 2024



EXECUTION AND IMPLEMENTATION

- Involving stakeholders who will tailor the strategies for their purposes
- Measuring success and adjusting approaches for 3-year and 5-year horizon

January 25th Webcast with state board chairs and executive directors



Focus:

- Feedback from firms (MFG, G400, PCPS, AICPA committees) and state CPA societies on potential pipeline solutions
- Continued discussion on experiential learning models
- Alignment and collaboration between NPAG and NASBA Professional Licensure Task Force
- Time for insights, suggestions, questions
- Polling/survey

Thank you

Questions and comments: CPA-Pipeline@aicpa-cima.com