

STATE OF WISCONSIN  
ACCOUNTING EXAMINING BOARD

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IN THE MATTER OF RULEMAKING : ORDER OF THE  
PROCEEDINGS BEFORE THE : ACCOUNTING EXAMINING BOARD  
ACCOUNTING EXAMINING BOARD : ADOPTING RULES  
: (CLEARINGHOUSE RULE 20-041)

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ORDER

An order of the Accounting Examining Board to repeal Accy 2.101 (2) (c), 2.202 (5), and 2.303 (3), relating to requirements for certification and examination.

Analysis prepared by the Department of Safety and Professional Services.

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ANALYSIS

**Statutes interpreted:**

None.

**Statutory authority:**

Sections 15.08 (5) (b) and 442.04 (5) (b) 3. and 4., Stats.

**Explanation of agency authority:**

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

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

**Related statute or rule:**

Subchapter II of ch. Accy 2 provides the requirements for applications for certification as a Certified Public Accountant (CPA). Subchapter IV of ch. Accy 2 provides the requirements and procedures for the examinations required for licensure as a CPA.

**Plain language analysis:**

The rule removes obsolete educational requirements from ss. Accy 2.101, 2.202 and 2.303. Specifically, the rule removes ss. Accy 2.101 (2) (c) and 2.202 (5), which contain educational requirements pertaining to applications for a certified public accountant certificate submitted prior to October 1, 2018, and s. Accy 2.303 (3), which contains educational requirements pertaining to applications to take the Uniform CPA Examination submitted prior to October 1, 2017.

**Summary of, and comparison with, existing or proposed federal regulation:**

None.

**Comparison with rules in adjacent states:****Illinois:**

Rules of the Illinois Board of Examiners provide the educational requirements for licensure as a CPA and for eligibility to take the Uniform CPA Examination [23 Ill. Adm. Code 1400.90].

**Iowa:**

Rules of the Iowa Accountancy Examining Board provide the educational requirements for certification as a CPA and for eligibility to take the Uniform CPA Examination [193A.3 IAC].

**Michigan:**

Rules of the Michigan Department of Licensing and Regulatory Affairs provide the educational requirements for certification as a CPA and for eligibility to take the Uniform CPA Examination [Mich Admin Code, R 338.5115 and R 338.5116].

**Minnesota:**

Rules of the Minnesota Board of Accountancy provide the educational requirements for certification as a CPA and for eligibility to take the Uniform CPA Examination [Minnesota Rules, parts 1105.1500 and 1105.2900].

**Summary of factual data and analytical methodologies:**

The rules were developed by obtaining input and feedback from the Accounting Examining Board.

**Fiscal estimate and economic impact analysis:**

The fiscal estimate and economic impact analysis are attached.

**Analysis and supporting documents used to determine effect on small business or in preparation of economic impact analysis:**

The rules were posted for a period of 14 days to solicit public comment on economic impact, including how the rules may affect businesses, local government units, and individuals. No comments were received.

**Effect on small business:**

These rules do not have an economic impact on small businesses, as defined in s. 227.114 (1), Stats. The Department's Regulatory Review Coordinator, Dan Hereth, may be contacted by calling (608) 267-2435.

**Agency contact person:**

Kevyn Radcliffe, Administrative Rules Coordinator, Department of Safety and Professional Services, Division of Policy Development, P.O. Box 8366, Madison, Wisconsin 53708-8366; telephone (608) 266-0797; email at DSPSAdminRules@wisconsin.gov.

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TEXT OF RULE

SECTION 1. Accy 2.101 (2) (c) is repealed.

SECTION 2. Accy 2.202 (5) is repealed.

SECTION 3. Accy 2.303 (3) is repealed.

SECTION 4. EFFECTIVE DATE. The rules adopted in this order shall take effect on the first day of the month following publication in the Wisconsin Administrative Register, pursuant to s. 227.22 (2) (intro.), Stats.

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(END OF TEXT OF RULE)

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Dated \_\_\_\_\_

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Chairperson  
Accounting Examining Board