

# WISCONSIN LEGISLATIVE COUNCIL STAFF

## ***RULES CLEARINGHOUSE***

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## **CLEARINGHOUSE RULE 98-091**

### **Comments**

**[NOTE: All citations to “Manual” in the comments below are to the Administrative Rules Procedures Manual, prepared by the Revisor of Statutes Bureau and the Legislative Council Staff, dated October 1994.]**

#### **1. Statutory Authority**

Since the provisions relating to persons eligible to take the certified public accountant examination (CPA examination) in SECTION 4 are not in conformity with the applicable statutes, as affected by 1995 Act 333, the agency should be explicit in citing the statutory authority for the noncompliance. The analysis provides the policy justification; what should be provided is the statutory citation for the adoption of the provision. If the agency finds that the statutes provide inadequate authority for the rule, there is ample time before January 1, 2001 to seek an appropriate statutory amendment.