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## WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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### CLEARINGHOUSE RULE 15-002

#### Comments

**[NOTE:** All citations to “Manual” in the comments below are to the Administrative Rules Procedures Manual, prepared by the Legislative Reference Bureau and the Legislative Council Staff, dated December 2014.]

#### 1. Statutory Authority

In s. Accy 2.205 (3) [SECTION 22], the proposed rule creates a process by which a licensee whose license has been surrendered, revoked, or not renewed may apply for reinstatement of the license. Does this subsection interpret s. 442.12 (1) (g), Stats.? If so, the agency should review the proposed rule to ensure that it is consistent with s. 442.12 (1) (g), Stats., and any other applicable statutes. For example, reinstatement under s. 442.12 (1) (g), Stats., does not apply to revocations under s. 440.12, Stats. However, s. Accy 2.205 (3) does not explicitly contain this limitation.

#### 2. Form, Style and Placement in Administrative Code

a. The introductory clause should be revised to accurately reflect the sections affected by the proposed rule. [s. 1.02 (1), Manual.] For example, in the first paragraph of the introductory clause, following “7.01” and prior to “7.04 (2)”, the reference to the repeal of “7.027.035 (5)” should read “7.02, 7.035 (5)”.

b. It appears that the plain language analysis in the rule summary does not describe several of the changes made by the proposed rule, including changes made in ss. Accy 1.102, 1.401 (2) (a), and 1.405 [SECTIONS 7, 11, and 13].

c. In the rule summary, the “effect on small business” heading should include text below the heading. [s. 1.02 (2), Manual.]

d. In s. Accy 1.003 (intro.) [SECTION 3], the period at the end of the provision should be replaced with a colon to accurately reflect the text of the current rule.

e. In s. Accy 1.003 (2r) [SECTION 4], “or ‘CPA’” should be inserted after “‘Certified public accountant’” because “CPA” is used throughout the proposed rule. [s. 1.01 (8), Manual.]

f. In the title of subch. II of ch. Accy 1 [SECTION 5], the comma after “CONDUCT” should not be underscored because it is not new material. [s. 1.06 (1), Manual.]

g. In s. Accy 1.101 [SECTION 6], the agency adopts the “Code of Professional Conduct” published by the American Institute of Certified Public Accountants. The rule summary does not indicate whether the agency received the consent of the Attorney General under s. 227.21 (2), Stats. [s. 2.08, Manual.] The agency should indicate in the rule summary whether it complied with s. 227.21, Stats., in its incorporation of the “Code of Professional Conduct”.

h. In s. Accy 1.101 [SECTION 6], if the agency wishes to use the acronym “AICPA”, the acronym should be defined and used consistently throughout the proposed rule. [s. 1.01 (8), Manual.] This comment also applies to the acronym “AU-C” in s. Accy 1.301 (4) [SECTION 9].

i. The agency might consider placing the contents of s. Accy 1.101 (3) [SECTION 6] in a note, rather than in the text of the proposed rule. [s. 1.09 (1), Manual.]

j. In s. Accy 1.102 [SECTION 7], the phrase “as defined in the statutes” should be stricken. The phrase is not necessary because the definition of “certified public accountant” in s. Accy 1.003 (2r) applies to s. Accy 1.102. [s. 1.01 (7), Manual.]

k. In s. Accy 1.301 (4) [SECTION 9], “~~of~~” should be placed before “regarding the”. [s. 1.06 (1), Manual.]

l. In s. Accy 1.302 (3) [SECTION 10], a comma should be inserted after “(4)” to accurately reflect the text of the current rule.

m. In s. Accy 1.401 (2) (a) [SECTION 11], “~~property~~” after “accountant” should be omitted. In addition, “all of the following” should be inserted prior to the colon at the end of the paragraph. [s. 1.03 (3), Manual.]

n. In s. Accy 1.405 (1) (intro.) [SECTION 13], the words “form” and “which” are struck and the word “that” is underscored. As this section has been repealed and recreated, not amended, the text should be shown as it will appear after promulgation, without strike-throughs and underscores. [s. 1.065, Manual.]

o. In s. Accy 1.405 (3) [SECTION 13], the proposed rule refers to a “network firm”. The agency should consider defining this term.

p. In SECTION 31, s. Accy 3.03 is renumbered s. Accy 2.302, and s. Accy 2.302 (1), as renumbered, is amended. The treatment clause suggests that s. Accy 2.302 (2) is also amended, but no amendment to sub. (2) appears in SECTION 31.

q. In s. Accy 2.303 [SECTION 33], a period should be inserted at the end of the section to accurately reflect the text of the current rule.

r. In s. Accy 2.101 (title) [SECTION 34], “Application” should be replaced with “~~application~~ Application”. [s. 1.06 (1), Manual.]

s. In s. Accy 2.101 (2) [SECTION 35], the following changes should be made:

- (1) The word “certified” should be replaced with “~~Certified~~ certified”. [s. 1.06 (1), Manual.]
- (2) A stricken comma should be inserted after “educational requirements” to accurately reflect the text of the current rule. [s. 1.06 (1), Manual.]
- (3) The reference to “s. 442.04 (5) (a), Stats.” should be underscored in its entirety, and it should be placed after “~~at least one of~~”. [s. 1.06 (1), Manual.]
- (4) The text “~~if the candidate has graduated prior to filing the application~~” should be placed before “with 150 semester hours”. [s. 1.06 (1), Manual.]

t. In s. Accy 2.304 (title) [SECTION 38], “(title)” should be omitted. In addition, the period at the end of the title should not be underscored because it is not new material. [s. 1.06 (1), Manual.]

u. In s. Accy 2.304 (3) [SECTION 38], “(4)” should be replaced with a stricken “4” to accurately reflect the text of the current rule.

v. In s. Accy 2.305 (1) (intro.) [SECTION 40], “any of” should be inserted before “the following”. [s. 1.03 (3), Manual.]

w. In s. Accy 2.305 (2) [SECTION 40], “take the examination” should be placed after “~~examination in which cheating occurred~~”. [s. 1.06 (1), Manual.]

x. In SECTION 46, “Subch. I” should be replaced with “SUBCHAPTER I”, and “Subch. II” should be replaced with “SUBCHAPTER II”. [s. 1.05 (2) (a), Manual.]

y. In s. Accy 4.101 [SECTION 46], an introduction should be inserted before the subsections. [s. 1.03 (3), Manual.]

z. In s. Accy 5.401 [SECTION 55], the period at the end of the section should be replaced with “;.”. [s. 1.03 (3) and (4), Manual.]

aa. In s. Accy 2.401 (title) [SECTION 59], “of” should be underscored because it is new material. [s. 1.06 (1), Manual.]

bb. In s. Accy 2.403 [SECTION 61], the period at the end of the section should not be underscored because it is not new material. [s. 1.06 (1), Manual.]

cc. In s. Accy 6.303 (1) (intro.) [SECTION 74], “any of” should be inserted before “the following reasons”. [s. 1.03 (3), Manual.]

dd. In s. Accy 2.202 (title) [SECTION 78], “for certification” should be underscored because it is new material. [s. 1.06 (1), Manual.]

ee. In s. Accy 2.202 (3) (a) [SECTION 78], the comma after “business law” should be underscored because it is new material. [s. 1.06 (1), Manual.]

ff. In SECTION 78, the text of s. Accy 2.202 (4) (intro.) should not be shown if it is not amended. [s. 1.04 (1) (b) 2., Manual.]

gg. In s. Accy 3.201 (2) [SECTION 86], “s. Accy 3.202” should be replaced with “~~s. Accy 3.202~~ s. Accy 3.202”. In addition, “accounting” in the last sentence should not be underscored because it is not new material. [s. 1.06 (1), Manual.]

hh. In s. Accy 6.101 (Note) [SECTION 91], the numbering and bulletpoints should be shown, to reflect the text of the current note.

#### **4. Adequacy of References to Related Statutes, Rules and Forms**

a. In s. Accy 1.202 [SECTION 8], it appears that “this rule” should be replaced with “this ~~rule~~ chapter”. [s. 1.07 (2), Manual.]

b. In s. Accy 2.101 (5) [SECTION 20], “s.” should be inserted before “Accy 2.306”. [s. 1.07 (2), Manual.]

c. In s. Accy 2.205 (1) (b) and (2) (b) [SECTION 22], it appears that “s. 440.05 (1) (a), Stats.” should be replaced with “s. 440.03 (9) (a), Stats.”.

d. In s. Accy 2.205 (3) (a) [SECTION 22], “sub. 2 (c)” should be replaced with “sub. (2) (c)”. [s. 1.07 (2), Manual.]

e. In s. Accy 4.101 (7) [SECTION 46], “ch.” should be inserted before “Accy 6”. [s. 1.07 (2), Manual.]

f. In s. Accy 4.101 (11) [SECTION 46], “section” should be replaced with “subsection”. [s. 1.07 (2), Manual.]

g. In s. Accy 2.202 (4) (a) (Note) [SECTION 78], “~~s. Accy 7.035 (3) (a) and (4) (a) s. Accy 2.202 (3) (a) and (4) (a)~~” should be replaced with “~~s. Accy 7.035 (3) (a) and (4) (a)~~ subs. (3) (a) and (4) (a)”. [s. 1.07 (2), Manual.]

h. In SECTION 94, should the reference to s. 227.22 (2) (intro.), Stats., be replaced with s. 227.22 (2) (e), Stats.?

#### **5. Clarity, Grammar, Punctuation and Use of Plain Language**

a. In s. Accy 1.202 [SECTION 8], the “(1)” following the section title should be omitted.

b. In s. Accy 1.302 [SECTION 10], the “(1)” following the section number should be omitted.

c. In SECTION 12, the agency should consider amending s. Accy 1.401 (2) (f) to replace “60 days” with “48 hours”, rather than repealing and recreating the paragraph. The text of the current rule is clearer than the recreated text in SECTION 12.

d. In s. Accy 1.405 (1) (a) (intro.) [SECTION 13], “for example” should be replaced with “including any of the following”.

e. In s. Accy 1.405 (1) (c) [SECTION 13], the semicolon at the end of the paragraph should be replaced with a period. [s. 1.03 (4), Manual.]

f. In s. Accy 1.405 (4) (d) [SECTION 13], the agency should clarify what is meant by “significant part of professional resources”.

g. In s. Accy 2.002 (1) [SECTION 17], “and” should be replaced with “an”. In addition, it appears that “July 5, 2013” should be replaced with “July 7, 2013”. The effective date of 2013 Wisconsin Act 21 was July 7, 2013.

h. In the note to s. Accy 2.002 (2) [SECTION 17], between “the” and “bachelor’s”, the misspelling of “4-yr” should be corrected to read “4-year”.

i. In s. Accy 2.101 (Note) [SECTION 19], it appears that the website address should be replaced with an email address.

j. In s. Accy 2.205 (2) (intro.) [SECTION 22], should “5 years or more” be replaced with “more than 5 years”?

k. In s. Accy 2.205 (2) (c) [SECTION 22], how does the agency determine whether only verification of examination is required; only verification of education is required; or verification of both examination and education is required?

l. In s. Accy 2.305 (1) (g) [SECTION 23], a period should be inserted at the end of the paragraph.

m. In s. Accy 4.101 (8) (b) [SECTION 46], insert a space between “(b)” and “Incompetence”.

n. In s. Accy 4.101 (8) (a) [SECTION 46], a period should be inserted at the end of the paragraph. [s. 1.03 (4), Manual.]

o. In the title of subch. I of ch. Accy 5 [SECTION 58], the word “LICENUSRE” should be corrected to read “LICENSURE”.

p. In s. Accy 5.401 (2) [SECTION 68], the subsection should specify who is required to notify the board.

q. In s. Accy 6.002 [SECTION 70], it appears that the definitions of “board-approved review program” and “peer review program” are almost identical. Is it necessary to include both definitions?

r. In s. Accy 6.303 (1) [SECTION 74], the subsections should end in periods. [s. 1.03 (4), Manual.]

s. Section Accy 6.303 (1) (a) [SECTION 74] indicates that “Health” is a reason for extension of peer review. This reference is not clear. If an extension is granted for adverse health conditions such as illness or injury, the proposed rule should use these terms.