

Accty 3 to 5, 8



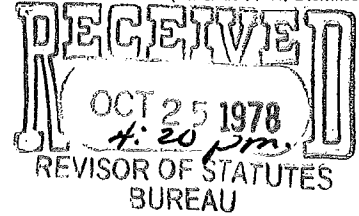
State of Wisconsin \ DEPARTMENT OF REGULATION & LICENSING

Sarah Dean  
Secretary

ACCOUNTING EXAMINING BOARD  
JAMES B. BOWER, SECRETARY  
1400 E. WASHINGTON AVENUE  
MADISON, WISCONSIN 53702  
(608) 266-3020  
(Enter at 77 N. Dickinson Street)

CERTIFICATE

STATE OF WISCONSIN )  
DEPARTMENT OF REGULATION AND LICENSING ) SS  
ACCOUNTING EXAMINING BOARD )



TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, James B. Bower, Secretary of the Accounting Examining Board, Department of Regulation and Licensing, and custodian of the official records of said board, do hereby certify that the annexed rules and regulations and amendments to rules and regulations relating to accounting, were duly approved and adopted by this board on September 23, 1978.

I further certify that said copy has been compared by me with the original on file in this board and that the same is a true copy thereof, and of the whole of such original.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the official seal of the board at 1400 East Washington Avenue in the city of Madison, this 23rd day of October A.D. 1978.

*James B. Bower*  
James B. Bower, Secretary

ORDER OF THE ACCOUNTING EXAMINING BOARD  
ADOPTING, AMENDING OR REPEALING RULES

Pursuant to authority vested in the Accounting Examining Board, Department of Regulation and Licensing by Section 15.08(5), Wis. Stats., the Accounting Examining Board hereby repeals, amends, and adopts rules as follows:

Sections Accy. 3.03(10), 3.06, 4.08 and 4.11 of the WISCONSIN ADMINISTRATIVE CODE are repealed.

Section Accy. 4.09 of the WISCONSIN ADMINISTRATIVE CODE is renumbered to read Accy 4.09(1).

Sections Accy Chapter 4, Annual Registration, 4.07(2), 4.09(1), 4.10(5), 5.07(2) and 5.08(2) of the WISCONSIN ADMINISTRATIVE CODE are amended to read:

Chapter Accy 4, Biennial Registration

4.07(2) Except as noted in (1) above, firms with a bona fide office in this state are not required to register non-resident partners, stockholders or others with an equity interest in the firm, but these must be reported in writing to the board at the time of biennial registration and must be holders of certified public accountant certificates in good standing and be licensed to practice from the state or other state jurisdiction of their resident office.

Accy. 4.09(1) Firms with a bona fide office in Wisconsin but no resident partner or stockholder. Firms with a bona fide Wisconsin office but with no Wisconsin resident partner or stockholder, may be registered to practice in Wisconsin. Firms so registered must have designated one or more partners or stockholders from the out-of-state office responsible for the practice from the bona fide Wisconsin office, as the managing partner(s) or stockholder(s) for the Wisconsin practice. Partners or stockholders designated must be registered properly to practice in Wisconsin. All other nonresident partners, stockholders and others with an equity interest in the firm must hold certified public accountant certificates in good standing and be licensed to practice in the state of their resident office.

4.10(5) In accordance with section 180.99(7) Wis. Stats., a service corporation with only one stockholder may have only one director, who shall be the stockholder and who shall serve both as president and treasurer. Other officers in this situation need not be certified public accountants or public accountants registered in Wisconsin, but such other officers cannot be stockholders. Such other officers must be reported at the time of biennial registration, and the board informed within 30 days after any change in status.

5.07(2) The practice of law is not by itself considered equivalent unless consistent with Accy 5.07(1) above.

5.08(2) Experience under Accy 5.04(1) shall establish the minimum requirement in all situations.

Sections 3.03(10), 3.06, 4.08 and 4.11 of the WISCONSIN ADMINISTRATIVE CODE are recreated read:

3.03(10) An applicant for a certified public accountant certificate or to write the certified public accountant examination must be:

(a) a resident of the State of Wisconsin or

(b) provide proof of resident alien status with reliable evidence of intent to practice in Wisconsin.

3.06 Fees. Fees shall be those specified in s. 440.05, Wis. Stats.

4.08 Fees. Fees shall be those specified in s. 440.05, Wis. Stats.

Sections Accy. 4.09(2) and Chapter 8, Public Access to Records, of the WISCONSIN ADMINISTRATIVE CODE are adopted to read:

Accy 4.09(2) A bona fide office is one which has the following characteristics:

a. Office Facilities. Readily identifiable as the Certified Public Accountant's separate office.

b. Supervision. Work performed by or through the office is under the direct supervision of one or more Certified Public Accountants.

c. Certified Public Accountant Availability. A Certified Public Accountant is present in the office on a regular basis and frequently.

d. Staffing. During normal business hours, there is present in the office a partner or proprietor of the firm or a person employed by the firm. This requirement will not be applicable where the firm has but one office.

#### Chapter Accy 8

#### PUBLIC ACCESS TO RECORDS

Accy 8.01 Authority and Purpose. The rules of this chapter are adopted to implement the policy of the State of Wisconsin established by legislation and court decisions that public records are presumed open to public inspection and copying. It is the declared purpose of the Accounting Examining Board that its officials and employees shall render whatever assistance is necessary to implement this policy.

Accy 8.02 Definition. (1) "Board" means the Accounting Examining Board.

(2) "Records" or "records" means "public records" as defined in Section 16.80(2)(a), Wis. Stats., and includes "property and other things" referred to in section 19.21(1), Wis. Stats.

(3) "Legal Custodian" is the board's secretary or his or her alternate. The Accounting Examining Board designates as alternate custodian the administrative assistant to the board. The alternate custodian shall perform the duties of the legal custodian when the legal custodian cannot be contacted and shall inform the board of actions taken. Such alternate custodian shall act as agent of the board in fulfilling these responsibilities.

(4) "Office" means the public facility in which the Department of Regulation and Licensing and the Accounting Examining Board are housed.

Accy 8.03 Access to Board Records. (1) All records shall be kept in the office.

(2) The legal custodian shall inform each board employee in which cases approval is needed to release specific records segregated in accordance with section 8.05(3). If at any time such instructions are unclear, an employee shall request approval for release from the legal custodian.

(3) Any person may ask the legal or alternate custodian to inspect or copy the records of the board during regular business hours. A request shall be deemed sufficient if it reasonably describes the requested record. If the request is denied, a written appeal may be made to the legal custodian or the board. The appeal shall briefly describe the records requested.

(4) Within 10 working days of receipt of the appeal, the legal custodian or board shall give the requestor written notice of the determination and reasons therefor.

(5) When a record is requested in person, inspection and copying shall normally be permitted the same day. Copies of records requested by phone or mail shall normally be provided within three working days of receipt. If an unusual request, whether received in person, by phone or mail, would result in an unreasonable interference with the orderly operation of the office, such request shall be answered as soon as possible.

(6) Records shall be duplicated at the rate of \$.10 per page.

Accy 8.04(1) Unless the legal custodian makes an exception in accordance with section 8.05, records available to any person include but are not limited to the following:

(a) Administrative staff manuals and instructions to staff that affect a member of the public.

(b) Information pertaining to any closed complaint.

(c) Statements of policy and interpretations of policy, rules, statutes, and the Constitution which have been adopted by the Board.

(d) Goals, interim and final planning documents and decisions.

(e) Staff reports and studies, consultant's reports and studies, technical reports and studies, and any other information derived from tests, studies, reports, or surveys conducted by public employees or others.

(f) Correspondence and materials referred to therein, by and with the public body relating to any regulatory, supervisory or enforcement responsibilities of the agency, whereby the agency determines or is asked to determine the rights of the state, the public, a subdivision of state government or of any private party.



(g) Information regarding any account, voucher, or contract dealing with the receipt or expenditure of public or other funds by the board.

(h) Any information used by the board to estimate the need to collect or expend funds upon completion of such estimates.

(i) Minutes of the board meetings, including records of actions taken in closed sessions.

Accy. 8.05 Exemptions. (1) Records may be exempt from disclosure if the legal custodian determines that the public interest in non-disclosure outweighs the benefits of disclosure.

(2) If any record contains exempt and non-exempt materials, the board shall, upon request, delete the exempt material and provide copies of the non-exempt material.

(3) Records that may be exempt include:

(a) Trade secrets which are unpatented, secret, commercially valuable plans, appliances, formulas, or processors used for making, preparing, compounding, treating or processing articles or materials which are

trade commodities obtained from a person and which are generally recognized as confidential.

(b) Communications between the board and its legal counsel concerning the legal rights and duties of the agency if publication would adversely affect the board's position in an adversary or bargaining situation.

(c) Records obtained under clear pledge of confidentiality, if the pledge was made to obtain the information in the records and was necessary to obtain the information contained in them.

(d) Records of the board's deliberations after a quasi-judicial hearing.

(e) Material specifically exempted from disclosure by statute, judicial decision or attorney general's opinion.

(f) The contents of licensing examinations prior to the examination date and individual scores thereon.

(4) The board shall determine which records are open to the public and which records may be exempt from disclosure in accordance with section 8.05(1).

The rules, amendments, and repeals contained herein shall take effect on January 1, 1979, pursuant to authority granted by section 227.026(1)(b).

Dated: *October 23, 1978*

ACCOUNTING EXAMINING BOARD

*James B. Bower*  
James B. Bower, Secretary

Administrative Rule  
FISCAL NOTE

<b>Agency</b>  Department of Regulation and Licensing Accounting Examining Board	<b>Rule No.</b> Accy 3, 4, 5 and 8
	<b>Subsection</b>
<b>Subject (Title) of Rule</b> Biennial Registration; Public Access to Records; CPA Examination; and Experience Evaluation	

**Local Fiscal Effect**

- Local:  Increase/decrease Existing Fiscal Liability       No Local Fiscal Effect  
 Create New Fiscal Liability  
 Increase/Decrease Existing Revenues

**Types of Local Governmental Units Affected:**

( ) Towns      ( ) Villages      ( ) Cities      ( ) Counties      ( ) Others \_\_\_\_\_

Is Fiscal Effect: ( ) Permissive      ( ) Mandatory

**Assumptions and methodology used in arriving at local fiscal impact or rationale for concluding that there is no fiscal impact.**

The attached proposed administrative rules were reviewed and it was determined there will be no local fiscal effect. The rules will be enforced by state personnel.

**Long-Range Fiscal Implications**

*Sarah Dean*  
\_\_\_\_\_  
Agency Head Signature

OCT 19 1978  
\_\_\_\_\_  
Date