

# STATEMENT OF SCOPE

## Accounting Examining Board

Rule No.: Chapter Accy 2

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Relating to: Examinations

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Rule Type: Permanent

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

N/A

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

The Accounting Examining Board will revise ch. Accy 2 to reflect continuous testing on the Uniform CPA Examination.

**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:**

Current rules provide a candidate for the Uniform CPA Examination may not retake a failed test section within the same calendar quarter. In April of 2019, the National Association of State Boards of Accountancy approved a revision to its Accountancy Act Model Rules to allow continuous testing on the Uniform CPA Examination. Under continuous testing, a candidate may retake a test section once their grade for any previous attempt of the same test section has been released. The proposed rules will revise ch. Accy 2 to reflect continuous testing on the Uniform CPA Examination.

The alternatives of either partially updating or not updating these rules would be less beneficial to affected entities.

**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) (a), Stats., provides “[e]ach agency may promulgate rules interpreting the provisions of any statute enforced or administered by the agency, if the agency considers it necessary to effectuate the purpose of the statute . . . .”

**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 80 hours developing the proposed rule.

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

Candidates for the Uniform CPA Examination.

**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.

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Approved for publication:

Approved for implementation: