

deposition is offered in evidence that the defendant was physically unable to attend; and in case the defendant be not then in jail he shall be paid, to cover his expense of travel and attendance at the taking of the deposition, such sum as will equal witness fees for such travel and attendance; but in case the defendant be confined in jail the sheriff at the request of the district attorney shall at the expense of the county convey the defendant to and have him in attendance at the taking of such deposition. In case the defendant is destitute of means to employ counsel the court shall on being satisfied thereof before such deposition is taken appoint counsel to defend at the expense of the county in time to enable such counsel to attend at the taking of such deposition; and the court may allow compensation at the rate of \$10 per day and traveling expenses for such attendance in addition to the compensation permitted by section 4713 of the statutes.

SECTION 2. This act shall take effect upon passage and publication.

Approved May 26, 1913.

No. 244, S.]

[Published May 29, 1913.

CHAPTER 337.

AN ACT to create sections 1636—202 to 1636—211, inclusive, of the statutes, relating to certified public accountants, and appropriating certain revenues and providing penalties.

The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:

SECTION 1. There are added to the statutes ten new sections to read: Section 1636—202. 1. The governor shall, within thirty days after the passage of this act, appoint three suitable persons, residents of the state of Wisconsin, who are hereby constituted a board by the name and style of "The Wisconsin State Board of Accountancy." The members of said board, with the exception of the members first to be appointed, shall be the holders of certificates issued under the provisions of sections 1636—202 to 1636—211, inclusive, shall hold office for a term of three years and until their successors are appointed and qualified.

2. Of the members of the board first to be appointed, one shall be a professor of economics, finance, accountancy, or business administration and commercial law in a school of higher learning, and two shall be skilled public accountants who shall, for not less than three consecutive years, have been actually engaged in practice as public accountants. Such members shall hold office one for a term of one year, one for a term of two years, and one

for a term of three years. The term of office of each shall be designated by the governor in his appointment. Any vacancy in the board shall be filled by the governor for the unexpired term.

3. The persons so appointed shall meet and organize within thirty days after their appointment and shall reorganize each year thereafter. A majority of said board shall constitute a quorum. They shall elect one of their number as president, and another as secretary and said officers shall hold their respective offices for the term of one year and until their successors are elected and qualified. The affirmative vote of two members of said board shall be considered as the action of said board, except in actions relative to the revocation of any certificate as provided for in subsection 1 of section 1636—206. In all such cases three affirmative votes shall be considered the action of said board.

(See c. 772, s. 111.)

4. The governor may remove for cause any or all members of said board, upon a hearing of which reasonable notice shall have been given.

5. In addition to the other duties provided by sections 1636—202 to 1636—211, inclusive, it shall be the general duty of this board to foster the standard of education pertaining to the science and art of accountancy, not only in its relationship to the interests of individual and organized business enterprises but in its relationship to the welfare of government, both general and local. This board shall endeavor, both within and without the profession of accountancy, to bring about a better understanding of the relationship of the science of accounting to the problems of public welfare.

Section 1636—203. 1. No certificate as a certified public accountant shall be granted to any person other than a citizen of the United States, or person who has in good faith declared his intention of becoming such citizen, who is over the age of twenty-three years and of good moral character and (except under the provisions of section 1636—204) who shall have successfully passed an examination in commercial accounting, governmental accounting, auditing, commercial law as affecting accountancy and in such other subjects as the board may deem necessary.

2. Examinations shall be held by the board at least once in each year at such times and places as may be determined by them. The time and place of holding examinations shall be advertised for not less than three consecutive days, not less than thirty days prior to the date of such examination, in at least

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one daily newspaper printed and published in the city of Milwaukee and in at least one daily newspaper printed and published in the city of Madison. Each applicant shall also be notified by mail, by the secretary of the board, at the address mentioned in the application, when and where such examination will be held. Such notice shall be mailed not less than thirty days prior to the date of the next examination.

3. All certificates issued under the provisions of sections 1636—202 to 1636—211, inclusive, shall be signed by at least two members of the board. The board shall record its proceedings, list all certificates issued and revoked and shall maintain such other records as may be necessary or desirable and all records shall be open to the inspection of the public at the office of the secretary of the board. The members of the board shall have the power of administering oaths as may be necessary to carry out the provisions of sections 1636—202 to 1636—211, inclusive.

4. The board may make all needful rules and regulations regarding the conduct of the examinations or their character or scope, the method and time of filing applications for examination and their form and contents, and all other rules and regulations necessary to carry into effect the purposes of sections 1636—202 to 1636—211, inclusive.

Section 1636—204. The state board of accountancy may in its discretion waive the examination of, and issue a certificate to, any person possessing the qualifications mentioned in subsection 1 of section 1636—203 who

(a) is the holder of a certificate to practice as a certified public accountant issued under the laws of any other state which extends similar privileges to certified public accountants of this state, provided, that the requirements of the law of such state are, in the opinion of the board, equivalent to the requirements of the law of this state.

(b) is the holder of a certificate or license to practice as a public accountant issued by any foreign government; provided, that the requirements of the law of such foreign government are, in the opinion of the board, equivalent to the requirements of the law of this state.

(See c. 772, s. 111.)

(c) shall have had more than three years experience as a public accountant and who shall have practiced as a public accountant in this state for not less than one year prior to the passage of sections 1636—202 to 1636—211, inclusive, and who shall apply in writing to the board for such certificate within six months after the appointment of the first board. Each member of the first board shall receive a certificate permitting

him to practice as a certified public accountant by virtue of his appointment as such a member.

(See c. 772, s. 111.)

Section 1636—205. Any person who has received from the Wisconsin State Board of Accountancy a certificate of his qualifications to practice as a public accountant shall be known and styled as a "certified public accountant," and no other person and no partnership, all the members of which have not received such a certificate, and no corporation, shall assume such title or the title "certified accountant" or "chartered accountant" or "chartered public accountant" or the abbreviation "C. P. A." or any words, letters, or abbreviations tending to indicate that the person, firm, or corporation so using the same is a certified public accountant.

1636—206. 1. The board shall revoke any certificate issued under sections 1636—202 to 1636—211, inclusive, for unprofessional conduct or other sufficient cause; provided, that written notice of the cause of such contemplated action and the date and place of the hearing thereon by the board, shall have been mailed to the holder of such certificate at his last known address at least twenty days before such hearing. At the said hearing the attorney-general of this state or one of his assistants, designated by him, shall sit with said board with all the powers of a member thereof.

2. All suits and proceedings arising out of the provisions of sections 1636—202 to 1636—211, inclusive, in which this board or any of its members or agents shall be parties shall be conducted under the direction and supervision of the attorney-general. All expense incurred by or for the department of the attorney-general in performing his duties under said sections shall be paid in the same manner as other expenses of his department and shall be charged against the appropriation for the department of the attorney-general.

Section 1636—207. 1. Any person making an initial application for examination or certificate shall accompany such application with a United States money order or a certified check payable to the treasurer of the state of Wisconsin in the sum of twenty-five dollars. Should such application be rejected by the state board of accountancy such check or money order shall be returned to the applicant, but immediately upon approval of the application such check or money order shall be deposited in the treasury of the state in the manner hereinafter provided and shall be added to the general fund. Such money order or certified check shall be deposited with the secretary of state together with a voucher in duplicate, which shall be approved by the secretary of this board and which shall state the name and

address of the applicant together with such other information as may be deemed advisable by the board or the secretary of state. The secretary of state shall audit such voucher and shall transmit the money order or certified check together with the duplicate voucher to the state treasurer.

2. All money so deposited by the board of accountancy shall, by the secretary of state, be credited to an appropriation account for the state board of accountancy, and all money deposited by this board is hereby appropriated for the purposes of carrying out the provisions of sections 1636—202 to 1636—211, inclusive.

3. Every applicant, who shall be unsuccessful in the initial examination, shall have the privilege of one reexamination without payment of an additional fee, if application for such reexamination be made within two years from the date of the first examination.

Section 1636—208. Each member of the board shall be paid an amount not exceeding ten dollars per day for the time actually expended in performing the duties imposed by sections 1636—202 to 1636—211, inclusive, and in addition thereto shall receive all actual and necessary expenses incurred in the performance of such duties. The board shall have power to incur liabilities for all necessary materials, supplies and expense necessary to perform the duties and carry out the purposes of said sections. Payment for services and expenses of members of the board and all other expenditures, as provided for by this section, shall be certified to the secretary of state, in the manner provided by chapter 523 of the laws of 1909, and being audited by the secretary of state, shall be paid from the general fund of the state treasury. The secretary of state shall charge such expenditures against the appropriation account for the state board of accountancy, provided in subsection 2 of section 1636—207.

Section 1636—209. 1. If any person represents himself to the public as having received a certificate as provided in sections 1636—202 to 1636—211, inclusive, or shall assume to practice as a certified public accountant, a certified accountant, a chartered public accountant, a chartered accountant, or use the abbreviation C. P. A. or any other words, letters or abbreviations to indicate that the person using the same is a certified public accountant, within the meaning of said sections, without having received a certificate to practice as a certified public accountant as herein provided, or having been deprived of such certificate by revocation as hereinbefore provided, shall continue to practice or represent himself as a certified public accountant, he shall be deemed guilty of a misdemeanor, and upon conviction

thereof shall be punished by a fine of not less than fifty dollars nor more than two hundred dollars, or by imprisonment in the county jail for a period of not less than one month nor more than six months, or by both such fine and imprisonment in the discretion of the court for each day during which he shall have practiced or violated any of the provisions of said sections.

2. Subsection 1 of section 1636—209 shall also apply to all partnerships, all the members of which have not received such certificates to practice as certified public accountants, and the penalties provided shall apply to all members of such partnership. Subsection 1 of section 1636—209 shall likewise apply to all corporations who shall assume such title or other words, letters, or abbreviations, and the penalties provided therein shall apply to each officer and director of such corporation.

3. Nothing in sections 1636—202 to 1636—211, inclusive, shall be construed to exclude any person from practicing as a public or expert accountant in this state, but said sections shall apply to such persons, partnerships or corporations representing themselves or practicing as set forth in subsection 1 of section 1636—209.

Section 1636—210. If any person practicing in the state of Wisconsin as a certified public accountant under sections 1636—202 to 1636—211, inclusive, or if any person who is in the practice of public accountancy as a certified public accountant or otherwise, shall be found guilty of gross negligence or carelessness or shall wilfully falsify any report or statement bearing on any examination, investigation, or audit made by him or under his direction, he shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine of not less than one hundred dollars, nor more than one thousand dollars, or by imprisonment in the county or city jail for a term of not less than three months nor more than one year or by both such fine and imprisonment for each time he may be convicted of such a misdemeanor.

Section 1636—211. It shall be the duty of the respective district attorneys to prosecute all violations of the provisions of sections 1636—202 to 1636—211, inclusive.

SECTION 2. This act shall take effect upon passage and publication.

Approved May 26, 1913.