DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU

LRB-0256/2dn MDK:jld:km

March 7, 2001

Representative Vrakas:

This bill is identical to the previous version, except for the following:

- 1. The references to a certified public accountant licensed under ch. 442 are changed to refer to a certified public accountant licensed or certified under ch. 442.
- 2. The definition of "member" of a firm at proposed s. 442.001 (5) includes "employee" instead of "member."
- 3. There is a minor change to the proposed amendment of s. 442.025 (1) (c).
- 4. Proposed s. 442.087 (2) is revised to require review by a person that is not an affiliate.
- 5. There are slight changes to the analysis.

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