

**Report From Agency**

**STATE OF WISCONSIN  
ACCOUNTING EXAMINING BOARD**

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**IN THE MATTER OF RULEMAKING :  
PROCEEDINGS BEFORE THE : REPORT TO THE LEGISLATURE  
ACCOUNTING EXAMINING BOARD : CR 24-071**

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**I. THE PROPOSED RULE:**

The proposed rule, including the analysis and text, is attached.

**II. REFERENCE TO APPLICABLE FORMS:**

N/A

**III. FISCAL ESTIMATE AND EIA:**

The Fiscal Estimate and EIA is attached.

**IV. DETAILED STATEMENT EXPLAINING THE BASIS AND PURPOSE OF THE PROPOSED RULE, INCLUDING HOW THE PROPOSED RULE ADVANCES RELEVANT STATUTORY GOALS OR PURPOSES:**

The Accounting Examining Board revised ch. Accy 2 to extend the rolling period of credit to pass all sections of the Uniform CPA Examination from 18 months to 30 months and clarified that the period begins on the date of notification that the first section is passed.

**V. SUMMARY OF PUBLIC COMMENTS AND THE BOARD'S RESPONSES, EXPLANATION OF MODIFICATIONS TO PROPOSED RULES PROMPTED BY PUBLIC COMMENTS:**

The Accounting Examining Board held a public hearing on November 20, 2024. No public comments were received.

**VI. RESPONSE TO LEGISLATIVE COUNCIL STAFF RECOMMENDATIONS:**

**Comment:** 2.c. Is it necessary for the agency to provide an initial applicability provision for the proposed rule?

**Response:** The Board rejects this comment because they concluded that it would create confusion with their stakeholders.

**Comment:** 5. In light of the change in s. Accy 2.304 (3), clarifying that the 30-month period begins on the date of notification that the first section is passed, consider also clarifying whether it is the sitting for a section or notification of passage of that section that must occur within that 30-month period. Put differently, when the rule requires that a

candidate must pass all sections within the 30-month rolling period, what counts as passing a section? The sitting for the section (that ultimately scored as passing) or receiving notification of passage of that section?

**Response:** The Board decided that the clarification is not necessary because they have not heard of issues with stakeholders understanding this provision.

All of the remaining recommendations suggested in the Clearinghouse Report have been accepted in whole.

**VII. REPORT FROM THE SBRRB AND FINAL REGULATORY FLEXIBILITY ANALYSIS:**

N/A