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CERTIFICATE

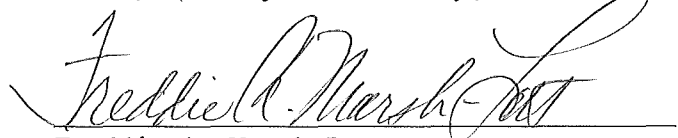
STATE OF WISCONSIN )  
 )  
DEPARTMENT OF REGULATION AND LICENSING ) SS

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Freddie A. Marsh-Lott, Director of the Bureau of Business and Design Professions, and custodian of the official records of the Bureau, do hereby certify that the annexed rules, relating to qualifications for certifications by endorsement as a certified public account, were duly approved and adopted by the Accounting Examining Board on January 22, 1988.

I further certify that said copy has been compared to 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, Madison, Wisconsin, this 27 day of February, A.D. 1988.



Freddie A. Marsh-Lott  
Director, Bureau of Business and Design Professions  
Department of Regulation & Licensing

JOH:gad  
RULES-18

5-1-88

STATE OF WISCONSIN  
ACCOUNTING EXAMINING BOARD

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IN THE MATTER OF RULEMAKING	:	ORDER OF THE ACCOUNTING
PROCEDURES BEFORE THE	:	EXAMINING BOARD
ACCOUNTING EXAMINING BOARD	:	ADOPTING RULES

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ORDER

AN ORDER to amend Accy 7.01, 7.05, Ch. Accy 8 (title), and Accy 8.04 (intro), relating to qualifications for certification by endorsement as a certified public accountant.

Analysis prepared by the Department of Regulation and Licensing.

ANALYSIS

Statutory authority: ss. 15.08(5)(b), 227.11(2)(a), Stats.  
Statute interpreted: s. 442.05, Stats.

In this order the Accounting Examining Board clarifies its policy of considering experience gained by endorsement candidates when there are deficiencies in the educational requirements, as set forth in s. Accy 7.05(2).

The Board also replaces the term "reciprocity" or "reciprocal" with "endorsement" throughout its rules when referring to certifying applicants who hold a license or certificate to practice as specified under s. 442.05, Stats.

TEXT OF RULE

SECTION 1. Accy 7.01(1) is renumbered Accy 7.01 and amended to read:

Accy 7.01 General. The purpose of this chapter is to clarify the application of s. 442.04(4), Stats., as it relates to the education required to write the certified public accountant examination, to transfer examination credits from other jurisdictions, or to qualify for ~~reciprocal~~ endorsement qualification.

SECTION 2. Accy 7.05 is amended to read:

Accy 7.05. Reciprocal-certificate Certificate by endorsement evaluation. (1) Applicants for a ~~reciprocal~~ certified public accountant certificate in Wisconsin by endorsement shall meet Wisconsin requirements, as they are at the time of the Wisconsin application.

(2) Educational evaluations shall be made by the board, and shall consider all evidence in satisfaction of ~~substantially~~ equivalent education as submitted by the applicant in accordance with s. 442.05, Stats.

SECTION 3. Ch. Accy 8 (title) is amended to read:

Accy 8 (title) ENDORSEMENT QUALIFICATIONS

SECTION 4. Accy 8.04 (intro) is amended to read:

Accy 8.04 Foreign candidates. Candidates holding certifications from foreign countries ~~must~~ shall establish their qualifications for a ~~reciprocal~~ certificate by endorsement as set forth in ss. Accy 8.02 and 8.03.

The rules adopted in this order shall take effect on the first day of the month following publication in the Wisconsin administrative register, pursuant to s. 227.22(2) (intro), Stats.

Dated \_\_\_\_\_

Agency \_\_\_\_\_

Chairperson  
Accounting Examining Board

JH:gad  
RULES-19  
2/15/88