

Gerald E. Denor
Chairperson

David K.
Schlichting
Secretary

ACCOUNTING EXAMINING BOARD



4822 Madison Yards Way
PO Box 8935
Madison WI 53708-8935

Email: dsps@wisconsin.gov
Voice: 608-266-2112
FAX: 608-267-3816

**PROPOSED GUIDANCE DOCUMENT – CARRYFORWARD OF CPE
CREDITS**

Question:

A licensee may carry over up to 40 CPE credits to the next consecutive compliance period. May CPE credits on the subject of ethics that are carried forward be used to satisfy the ethics requirement for the compliance period to which they are carried over?

Answer:

Yes. A licensee may carry forward from one compliance period to the next consecutive compliance period up to 3 CPE credits on the subject of ethics that exceed the 3 CPE credits required to satisfy the requirement in the earlier compliance period. These credits may be used to satisfy the ethics requirement for the compliance period to which they are carried over.

I have reviewed this proposed guidance document and I certify that it complies with sections 227.10 and 227.11 of the Wisconsin Statutes. I further certify that the proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or a rule that has been lawfully promulgated. I further certify that the proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

Dated 11-29-19

Agency Gerald Denor

Chairperson
Accounting Examining Board