



WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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CLEARINGHOUSE RULE 02-149

Comments

[NOTE: All citations to “Manual” in the comments below are to the Administrative Rules Procedures Manual, prepared by the Revisor of Statutes Bureau and the Legislative Council Staff, dated October 2002.]

1. Statutory Authority

Section Accy 3.03 (1) provides that the passing grade on each section of the certified public accountant examination will be established by the Accounting Examining Board. Setting a passing grade clearly is a standard of general application and, therefore, the passing grade should be set forth in a properly promulgated rule. If the board is confident that it can remove a numerical passing grade from the administrative code, then it should set forth standards to be followed by the board in determining the passing grade on each section of the examination. In addition, the rule should specify how the public will be informed of the current passing grade which has been set for each section of the examination period.

2. Form, Style and Placement in Administrative Code

- a. It appears that in the first paragraph of the analysis, “business” should be capitalized.
- b. In s. Accy 3.03 (1), the word “established” is new language and should be underscored.
- c. In s. Accy 3.06 (2), the phrase “shall not be allowed to” should be replaced by the phrase “may not.”
- d. In s. Accy 3.07, the first sentence does not grammatically lead into the following subunits. Consequently, the first sentence should be renumbered as sub. (1) and the remaining subsections should be renumbered accordingly. The same comment applies to the first sentence

in sub. (5) and to the following subunits. Also, the newly renumbered sub. (1) should be rewritten to read: “In this section ‘transition period’ means the period of time”

5. Clarity, Grammar, Punctuation and Use of Plain Language

a. The analysis to the rule should explain why the rule amends the passing grade on each section of the examination from 75 or higher to “a passing grade established by the board.”

b. The analysis should explain why the rule repeals the right of applicants to request a review of their examination papers from the American Institute of Certified Public Accountants advisory grading service.

c. In s. Accy 3.06 (2), it is unclear what is meant by the statement that a candidate shall retain credit “without having to attain a minimum score on failed sections.” In addition, the rule should clarify what time period is referred to by “the same three-month examination window.”

d. In s. Accy 3.07 (intro.), it should be clarified that the rule section relates to the period of time or number of opportunities a candidate who has completed some sections of the paper-and-pencil examination has to complete the remaining sections of the computer-based examination. In addition, it is unclear how long the “transition period” is. Is a candidate’s transition period the 18 months beginning with the first month that the computer-based examination is offered? If so, what is the meaning of sub. (5), which states that the previously-conditioned candidate shall not lose credit for a section of the computer-based examination that is passed during the transition period, even though more than 18 months have elapsed from the date the section is passed?

e. In s. Accy 3.07 (1) and (5), what is meant by “conditional status” and “previously conditioned”? Definitions of these terms would be appropriate and useful.

f. Does s. Accy 3.07 (2) apply if a candidate has completed only one part of the paper-and-pencil examination?

g. In s. Accy 3.07 (4), it is unclear what is meant by the statement that any section passed during the transition period is subject to the “granting of credit provisions” of the computer-based examination.

h. In s. Accy 3.07 (5) (a) to (d), the phrase “of the computer-based examination” should be added to the end of each of those paragraphs.

i. The effective date clause should conclude with the phrase “, whichever is later.”