

## Chapter HRSC 2

### DATA SUBMISSION

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#### SUBCHAPTER I GENERAL PROVISIONS

**HRSC 2.01 Deadlines for data submission.** (1) **TIMETABLE.** The following time limits apply to submission of all the information required under subschs. II and III of this chapter:

(a) If the hospital submits its rate request during the 90-day period preceding its scheduled date for review it shall provide the information to the commission on or before the date it submits the rate request.

(b) 1. If the hospital does not submit its rate request during the 90-day period preceding its scheduled date for review, it shall provide the information to the commission within 90 days after the commencement of its fiscal year or on the date it submits a rate request, whichever is earlier.

2. A hospital that is subject to a rate review at any time after its scheduled date for review shall provide to the commission all corrections to its submission under subd. 1. If the hospital requests the rate review it shall provide these corrections within 5 days after rate review commences. If the commission initiates the rate review the hospital shall provide these corrections within 20 days after it notifies the hospital of the date that rate review commences or on the date that rate review commences, whichever is later.

(2) **LATE SUBMISSION.** The commission is not required to consider data submitted by a hospital after the deadlines created under sub. (1), unless the commission requests submission of the data during the course of the rate review and the hospital supplies the information within the time limits specified by the commission.

**History:** Cr. Register, December, 1984, No. 348, eff. 2-1-85.

**HRSC 2.03 Generally accepted accounting principles.** Hospitals shall submit all financial information to the commission based on generally accepted accounting principles, unless the commission otherwise provides.

**History:** Cr. Register, December, 1984, No. 348, eff. 2-1-85.

**HRSC 2.05 Forms.** The commission may require hospitals to use forms it provides in order to report information. To the extent practicable, the

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commission shall submit its proposed forms for review and comment by the hospital rate-setting council.

Note: Section 54.07 (4), Stats., allows the commission to require that hospitals conform with a uniform reporting system. Copies of forms the commission creates will be available at its offices.

History: Cr. Register, December, 1984, No. 348, eff. 2-1-85.

**HRSC 2.09 Audits.** The commission may audit the following information:

(1) **HOSPITALS.** Information of a hospital if the commission determines an audit is necessary to perform its responsibilities with respect to rate setting and monitoring established rates.

(2) **HOSPITAL CORPORATE AFFILIATES.** Financial or other statistical information of any hospital corporate affiliate, if the information is related to a transaction of services, facilities or supplies with the hospital and the commission finds that an audit is necessary to verify the transaction and determine if the costs of the transaction are reasonable. The commission may only audit this information when it is conducting a rate review of the hospital and may only audit information pertaining to the hospital's financial requirements. Under no circumstances may the commission audit nonrelated financial information of a religious group that is affiliated with a hospital.

(3) **OTHER ORGANIZATIONS.** Financial or other statistical information of any patient care or other organization, if the information is related to a transaction of services, facilities or supplies with the hospital and the commission finds that an audit is necessary to verify the transaction and determine if the costs of the transaction are reasonable. The commission may only audit this information when it is conducting a rate review of the hospital and may only audit information pertaining to the hospital's financial requirements. Under no circumstances may the commission audit nonrelated financial information of a religious group that is affiliated with a hospital.

History: Cr. Register, December, 1984, No. 348, eff. 2-1-85.

**HRSC 2.11 Exemptions.** If a hospital proves to the satisfaction of the commission that it is unable to provide a portion of the information required under subch. II or III of this chapter or that the cost of providing the information is unreasonably burdensome, the commission may exempt the hospital from submitting that information.

Note: Section 54.07 (3), Stats., requires hospitals and affiliated organizations to provide the commission with any information it determines is necessary to perform its responsibilities.

History: Cr. Register, December, 1984, No. 348, eff. 2-1-85.

## SUBCHAPTER II FIRST SUBMISSION

**HRSC 2.13 Initial 2-year report.** (1) **FISCAL YEARS COVERED.** (a) Each hospital shall provide to the commission the information specified in this section on or before January 15, 1985. This information shall cover the hospital's 1983 and 1984 fiscal years.

(b) All information provided under this section shall be based on actual data for fiscal year 1983 and, to the extent available, for fiscal year

1984. The hospital shall use actual data or its best estimate to calculate accurate information for the remainder of fiscal year 1984.

(2) **DATA REQUIRED.** For its initial submission under this section, the hospital shall provide the following data:

(a) The annual total medicare, medical assistance and general relief charges billed and payments received. Each hospital shall submit to the commission its estimate of pending payments for fiscal years 1983 and 1984, if any, and its method of calculating the estimate.

(b) 1. The following annual audited financial statements, including the attached notes and auditor's opinion:

a. Income statements indicating the hospital's operations for each year.

b. Statements of changes in the hospital's fund balances for each year.

c. Statements of changes in the hospital's financial position for each year.

d. Balance sheets for the last day of each fiscal year.

2. As part of its submission under subd. 1, each hospital shall also send to the commission any reports that disclose material weaknesses in internal control. Notwithstanding sub. (1) (a), hospitals shall submit their annual audited financial statements for fiscal year 1984 within 45 days after receiving the statements or by January 15, 1985, whichever is later.

Note: The standards requiring auditors to prepare these internal control reports are found in s. 323, "Required Communication of Material Weaknesses in Internal Accounting Control" of the *Codification of Statements on Auditing Standards*, American Institute of Certified Public Accountants.

(c) The hospital's budgeted and actual level of charity care and Hill-Burton obligations and level of allowance under 42 USC ss. 291 *et seq.*

Note: The commission requires a one-time report from each hospital, covering fiscal years 1983 and 1984, in order to collect data necessary as background information. The report will be required from each hospital regardless of whether it submits a rate request but will only be required once.

History: Cr. Register, December, 1984, No. 348, eff. 1-1-85.

**HRSC 2.15 Description of hospital and assets.** On or before January 15, 1985, each hospital shall submit a description of its current ownership and size, its current age and the condition of its physical plant. The description of the hospital's current ownership shall include the name, address and principal occupation of each member of the hospital governing board. In addition, the hospital shall provide a summary schedule of its assets and accumulated depreciation.

History: Cr. Register, December, 1984, No. 348, eff. 1-1-85.

### SUBCHAPTER III ANNUAL SUBMISSIONS

**HRSC 2.17 Annual reports for large and medium-sized hospitals.** Regardless of whether it actually submits a rate request for that year each hospital shall, within the time limits specified in s. HRSC 2.01, annually provide to the commission the information specified in this section. Unless otherwise provided, all data submitted shall cover both the budget

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year and the preceding fiscal year. Small hospitals that are eligible for expedited review under s. HRSC 2.19 are not subject to this section. All data submitted shall be based either on actual data, if available, or on the hospital's best estimated data. For the budget year the hospital shall project its best estimated data from the results of the preceding fiscal year. Unless the commission determines that submission is not necessary, each hospital shall provide the following information annually:

(1) **REVENUES OF REVENUE-PRODUCING COST CENTERS.** The aggregate revenues to be generated by each of the hospital's revenue-producing cost centers during the budget year. Commencing with the 1986 submittal of information, each hospital shall submit information concerning the actual revenue generated by each of the hospital's revenue-producing cost centers.

(2) **EXPENSES OF COST CENTERS.** (a) The expenses of each revenue-producing cost center in the hospital and the expenses of nonrevenue-producing cost centers in the hospital, allocated among revenue-producing cost centers. The commission shall establish the methods hospitals use to allocate expenses not readily identifiable with a particular cost center.

*Note:* Initially, the commission intends to accept delivery of the medicare cost report as a satisfactory method of submitting the information required in s. HRSC 2.17 (1) and (2) (a) until it creates an appropriate list of cost centers and develops its own methods for allocating expenses.

(b) The hospital's medicare cost report. If an audit of the cost report is requested by the federal department of health and human services, the hospital shall submit the audited medicare cost report when available. In addition, the hospital shall submit a copy of its most recent medical assistance supplemental schedule.

(3) **VOLUME.** (a) Commencing in 1986, the actual volume of each charge element whose rate is established under s. HRSC 3.02 (2) for the fiscal year preceding the budget year under review, but not for the budget year under review. If the hospital does not have data to show the actual volume of these charge elements for the complete fiscal year preceding the budget year under review, it may delay submitting information under this paragraph for up to 90 days in order to collect these data.

(b) 1. The information listed in subd. 2 for the budget year under review, the fiscal year preceding the budget year under review and, commencing in 1987, the 2nd fiscal year preceding the budget year under review. Information submitted for the 2nd fiscal year preceding the budget year under review shall consist of actual data, not best estimates. For each year, the information required under this paragraph shall be divided into separate categories for medicare patients, medical assistance patients, general relief patients and private pay patients.

2. a. The number of inpatient days and admissions, by service unit.

b. The number of outpatient occurrences.

*Note:* The commission initially intends to use the definition of service unit and outpatient occurrences used by the Wisconsin Hospital Rate Review Program. The definition of service units for hospitals lists 12 categories: general adult medical/surgery, neonatal intensive care, mixed intensive care, intermediate acute care, general pediatric medical/surgery, orthopedic, obstetric, psychiatric, hospice, regular newborn nursery, alcohol/chemical dependency and rehabilitation.

(3g) **CASE MIX.** For the fiscal year preceding the budget year under review only, changes in the hospital's case mix.

(3r) **INTENSITY.** For the fiscal year preceding the budget year under review only, changes in the hospital's intensity.

(4) **ACCOUNTS RECEIVABLE AND BAD DEBTS.** The information concerning accounts receivable and bad debts required under s. HRSC 3.017 (2) (a).

Note: For further information about rules concerning credit and collection procedures, see the notes provided under s. HRSC 3.017 (2) (a) and (c).

(5) **CHARITY CARE.** A proposal on how to fund the hospital's charity care, including a statement of the hospital's Hill-Burton obligations and level of allowance under 42 USC ss. 291 *et seq.* and its methods of meeting these obligations. The hospital shall also indicate its total charity care level for its budget year under review and the fiscal year preceding its budget year under review and, commencing in 1987, the actual amount of charity care provided during the 2nd fiscal year preceding the budget year under review.

(6) **EMPLOYEE COMPENSATION.** The mean and total salary and fringe benefits, paid to or on behalf of each category of hospital employees established by the commission and the number of full-time employee equivalents in each category. If the number of full-time employee equivalents in any category is less than 3, the hospital may combine this category with another related category. The commission shall establish which categories are related to each other.

Note: The commission will itemize those employee categories it is interested in with greater specificity on its forms. Some categories may not be related to any other categories. Initially, the commission intends to use employee categories found on forms used by Medical Assistance and the Wisconsin Hospital Rate Review Program, with marginal changes as needed.

(7) **COMMISSION-RESTRICTED FUNDS.** The level of funds in each commission-restricted account including prospective accumulations under s. 54.09 (1) (i), Stats.

(8) **ASSETS, INVESTMENTS AND RESTRICTIONS ON FUNDS.** A summary schedule of the hospital's cash, cash-equivalent assets and investments by type and a statement of the total value of these holdings. The hospital shall also submit a summary statement listing restrictions imposed by donors or creditors on the hospital's funds.

(9) **COST CONTAINMENT METHODS.** A summary of the methods it has used since it last submitted a rate request to reduce the growth of hospital costs. In its summary, the hospital shall specify whether its governing board has initiated any proposals or established any committees on the question of cost containment, what steps have been taken to implement cost containment proposals and what results have been generated by these proposals.

(10) **ACCREDITATION PROFILES OR MEDICARE HOSPITAL SURVEYS.** A copy of the hospital's most recent annual medicare hospital survey, prepared by the department of health and social services or, if the hospital is accredited by the joint commission on accreditation of hospitals, the following information:

(a) The date of the joint commission's last survey.

(b) The effective dates of the accreditation.

(c) The following portions of the joint commission's most recent survey, unless the hospital submitted this information previously and no new survey has been conducted since that submission:

1. Governing body.
2. Management and administrative services.
3. Utilization review.

(11) **CHANGES TO OWNERSHIP, PLANT OR ASSETS.** A description of changes in the hospital's ownership and size during the fiscal year preceding the budget year under review, of the age and condition of the physical plant, of significant changes anticipated in these areas during the budget year and of projects undertaken during the hospital's preceding fiscal year that require approval under ch. 150, Stats. The hospital shall also include a statement updating the summary schedule of assets and accumulated depreciation it submitted under s. HRSC 2.15, a statement specifying the level of funded depreciation accumulated and a list identifying the price of each item of depreciable equipment that it purchased during the preceding fiscal year or plans to purchase during the budget year, if the purchase price exceeds \$50,000. Component parts of equipment with purchase prices of less than \$50,000 but that function with items of related equipment that total more than \$50,000 in price shall be reported as a single item of equipment. If 2 such component parts of equipment are purchased in consecutive years, the total purchase of \$50,000 or more shall be reported in the 2nd year of purchase.

(12) **STATEMENT OF REVENUES.** A statement of revenues that categorizes operating revenues by inpatient routine services, inpatient ancillary services, outpatient services and other revenues.

(13) **FINANCIAL STATEMENTS.** (a) An income statement indicating the hospital's operations for the budget year under review, for the fiscal year preceding the budget year under review and for the current fiscal year to date.

Note: This rule requires submission of information about 2 different years, although it may appear otherwise on first reading. The rule requests information about the budget year under review and about the preceding fiscal year. The request for information about the current fiscal year to date will be the most recent income statement available for either the fiscal year preceding the budget year, if the hospital requests a rate increase before its budget year has commenced, or for the budget year itself if the hospital requests a rate increase some time during the budget year. This 3rd income statement will cover only a portion of the current fiscal year.

(b) A statement of changes in the hospital's fund balances for the year to date.

(c) A statement of changes in the hospital's financial position for the year to date.

(d) The hospital's most recent balance sheet.

(14) **CAPITAL BUDGET.** The hospital's total capital budget for the budget year. The hospital shall describe the inflationary assumptions used in preparing its capital budget and shall include a copy of the most recent capital budget report it has submitted to the department of health and social services, as required under s. 150.81, Stats.

(15) **DEBT RETIREMENT SCHEDULE.** The hospital's schedule for retiring all debts. The hospital is required to itemize in its debt retirement schedule each debt exceeding \$10,000. Smaller debts may be summarized in a residual category.

(16) **FOUNDATIONS; DONATIONS TO AND DEPOSITS BY THE HOSPITAL.** (a) The level of funds the hospital received and signed over to or deposited in any foundation during the preceding fiscal year and the name and address of the foundation.

(b) The name and address of each corporate donor and foundation that provided funds exceeding \$10,000 to the hospital during the preceding fiscal year, the level of funds provided and any restrictions imposed on use of the funds.

(17) **CHARITABLE ORGANIZATIONS RELATED TO A HOSPITAL.** (a) The information specified in par. (b) concerning related charitable organizations. In this subsection, a hospital is related to a foundation or other charitable organization if any of the following exist:

1. The hospital has authority to direct the activities, management and policies of the charitable organization.

2. One or more members of the hospital's governing board or one or more hospital officers has authority to direct use of the charitable organization's funds.

3. A majority of members on the charitable organization's governing board are also members of the hospital's governing board or are hospital officers.

4. An immediate family relationship, as defined in sub. (18), exists between a majority of members on the charitable organization's governing board and members of the hospital's governing board or hospital officers.

5. A parent organization has authority to appoint a majority of members of the hospital's governing board and of the charitable organization's governing board.

6. The purpose of the charitable organization is to provide funds for the hospital. The commission may use the charitable organization's by-laws, articles of incorporation or actual performance to determine the charitable organization's purpose.

7. The charitable organization solicits funds in the name of the hospital, with the express or implied approval of the hospital, substantially all of which the contributors intend or require to be provided to the hospital.

8. The hospital transfers resources to the charitable organization and substantially all of the charitable organization's resources are held for the benefit of the hospital.

9. The hospital assigns funds or revenue-producing activities to the charitable organization.

(b) If a hospital is related to a foundation or other charitable organization, the hospital shall clearly describe the nature of the relationship between the hospital and the charitable organization and shall either:

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1. Combine its financial statements with those of the charitable organization; or

2. Disclose in notes to its financial statements information about the assets, liabilities, results of operations and changes in fund balances of the charitable organization.

Note: See s. HRSC 3.017 (9) concerning situations where assets and liabilities of a related charitable organization are imputed to the hospital.

(18) **TRANSACTIONS BETWEEN RELATED ORGANIZATIONS.** If any organizations are related to the hospital by common ownership or control, the amount paid for any services, facilities and supplies these organizations provide to the hospital or receive from the hospital. This subsection does not apply if the annual amount paid for all services, facilities and supplies provided to or received from an organization is less than \$10,000. In order to include these costs as part of its financial requirements the hospital shall either establish that the costs were incurred as part of an arm's-length transaction with the organization or establish that the costs were otherwise reasonable. A hospital and an organization that provides or receives services, facilities or supplies are related by common ownership or control if any person with a significant ability to influence the hospital's choice of provider or receiver also has a financial interest in the organization. If an immediate family relationship exists between a person with a significant ability to influence the hospital's choice of provider or receiver and another person with a financial interest in an organization, common ownership or control is presumed to exist between the hospital and the organization. In this subsection, "immediate family relationship" includes any of the following relationships:

- (a) Husband and wife.
- (b) Natural parent and child.
- (c) Adoptive parent and adopted child.
- (d) Sibling.
- (e) A relationship between any person and his or her stepparent, stepchild, stepsister or stepbrother.
- (f) A relationship between any person and his or her father-in-law, mother-in-law, son-in-law, daughter-in-law, sister-in-law or brother-in-law.
- (g) A relationship between any person and his or her grandparent or grandchild.

(20) **PHILANTHROPIC FUNDS.** The levels of philanthropic funds and other forms of community support that have been raised during the preceding fiscal year for operating purposes and for capital purposes.

(21) **DISCOUNTS.** (a) The total dollar value of each discount below normal charges the hospital gives to a nongovernmental payer.

(b) The savings generated by offering the discount under par. (a). The hospital shall document its statement under this paragraph by including with its annual report the following data:

1. The total savings generated by reducing the lapse of time involved in receiving payments, calculated as the savings generated by prepay-



ment for services, immediate payment upon patient discharge and increased promptness of payments as compared with the average time of payment for that class of payers.

2. The total savings generated by improving administrative efficiencies, calculated as the savings generated by a reduction in staff or in data processing and accounting costs attributable to the reduced billing workload and the savings generated by reduced costs associated with admitting and discharging patients who are affected by the discount.

Note: The term "nongovernmental payer" in s. HRSC 2.17 (21) (a) includes an HMO that contracts at a discount for hospital services to be provided to its medicare, medical assistance or general relief beneficiaries. Note, however, that although hospitals must submit information concerning these discounted contracts the commission will not apply its standard in s. HRSC 3.017 (6) (a) to these contracts unless the discount exceeds that customarily demanded by governmental fee-for-service reimbursement.

(22) UNFAIR LABOR PRACTICES. Information on amounts paid for services regulated under s. 111.18 (2), Stats.

Note: The Wisconsin Hospital Rate Review Program requires hospitals to submit information concerning amounts paid for certain unfair labor practices that violate state or federal law. Section HRSC 2.17 (22) continues this requirement.

(23) PENALTIES. A statement of each fine, forfeiture, disallowance and penalty the hospital incurred during the preceding fiscal year whose value exceeds \$5,000.

(24) INFORMATION CONCERNING EXISTING EDUCATION AND RESEARCH PROGRAMS. A description of all medical education, allied education and research programs the hospital is conducting. Each hospital shall separately report both direct and indirect costs of its existing graduate medical education, undergraduate medical education, allied education and research programs and the revenues supporting these programs.

Note: Section HRSC 2.17 (24) provides the commission with information it will need in order to approve any hospital's education and research programs and to determine whether costs associated with these programs are reasonable and necessary. Section 54.09 (1) (c), Stats., requires the commission to perform these functions. The commission does not intend to review programs accredited by competent bodies that are presently in effect, but will use the information it collects as a data base for comparison with future education and research program proposals that hospitals submit to the commission for its approval. Section HRSC 3.017 (3) implements the commission's authority to approve these program proposals and calculate their reasonable and necessary costs.

(25) LITIGATION EXPENSES. A statement of all contingent liabilities that may significantly affect the hospital's financial requirements, including claims and litigation.

(26) GOVERNMENTAL PAYMENTS. The information required to estimate governmental payments, as specified in s. HRSC 3.05.

(27) OCCUPANCY RATES. Information concerning the hospital's approved beds and average daily census, as specified in s. HRSC 3.017 (4) (a) 1.

(28) OTHER FINANCIAL REQUIREMENTS. Other information concerning the financial requirements specified in s. 54.09.

History: Cr. Register, December, 1984, No. 348, eff. 2-1-85.

**HRSC 2.19 Expedited review; annual reports for small hospitals. (1) ELIGIBILITY. (a)** Any hospital whose gross annual patient revenue during the fiscal year preceding the budget year is less than \$5,000,000 is not

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required to submit the data listed under s. HRSC 2.17. Instead, the hospital's required annual submission is limited to the information specified in sub. (2). Unless otherwise provided, all data submitted shall cover both the budget year and the preceding fiscal year. All data submitted shall be based either on actual data, if available, or on the hospital's best estimated data. For the budget year the hospital shall project its best estimated data from the results of the preceding fiscal year.

(b) The commission shall adjust the dollar amount specified in par. (a) annually to reflect changes in the hospital market basket index, based on the report specified in s. HRSC 3.09.

Note: The \$5,000,000 threshold specified in s. HRSC 2.19 (1) refers to gross annual patient revenue generated by hospital patients--not, in situations where a hospital is combined with a nursing home, to revenue generated by nursing home residents.

(2) **REDUCED DATA SUBMISSION.** Except as provided in sub. (3), a hospital that meets the eligibility criterion specified in sub. (1) is required to submit only the following information annually:

(a) The hospital's gross annual patient revenue.

(b) The hospital's medicare cost report, audited medicare cost report and medical assistance supplemental schedule, as specified in s. HRSC 2.17 (2) (b).

(c) The hospital's volume and changes in case mix and intensity, as specified in ss. HRSC 2.17 (3) to (3r).

(d) Portions of the profile or survey required under s. HRSC 2.17 (10).

(e) A description of changes in the hospital's ownership during the fiscal year preceding the budget year under review.

(f) The financial statements listed in s. HRSC 2.17 (13).

(g) The information on transactions between related organizations required under s. HRSC 2.17 (18).

(gm) The information on discounts required under s. HRSC 2.17 (21), if the total dollar value of all discounts the hospital offers to its nongovernmental payers exceeds \$10,000.

(h) Information on regulated services required under s. HRSC 2.17 (22).

(hm) Information on penalties required under s. HRSC 2.17 (23).

(i) Information concerning the hospital's approved beds and average daily census, as specified in s. HRSC 3.017 (4) (a) 1.

(j) The annual audited statements and internal control information specified in s. HRSC 2.21.

(3) **ADDITIONAL SUBMISSION.** After reviewing the data submitted under sub. (2), the commission may require the hospital to submit additional information it deems necessary to discharge its responsibilities.

History: Cr. Register, December, 1984, No. 348, eff. 2-1-85.

**HRSC 2.21 Annual audited financial statements required for all hospitals.**  
 (1) **FINANCIAL STATEMENTS.** Each hospital shall send to the commission a copy of the following annual audited statements, including the at-  
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tached notes and auditor's opinion, no later than 45 days after it receives the statements:

- (a) An income statement indicating the hospital's operations for the year.
- (b) A statement of changes in the hospital's fund balances for the year.
- (c) A statement of changes in the hospital's financial position for the year.
- (d) The hospital's balance sheet for the last day of its fiscal year.

(2) ACCOMPANYING INTERNAL CONTROL INFORMATION. As part of its submission under sub. (1), each hospital shall also send to the commission a copy of any reports that disclose material weaknesses in internal control.

Note: The standards for requiring auditors to prepare these internal control reports are found in s. 323, "Required Communication of Material Weaknesses in Internal Accounting Control" of the *Codification of Statements on Auditing Standards*, American Institute of Certified Public Accountants.

History: Cr. Register, December, 1984, No. 348, eff. 2-1-85.