

WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2013 Wisconsin Act 21 [2013 Assembly Bill 20]

Certification of Public Accountants

2013 Wisconsin Act 21 modifies requirements relating to state certification of public accountants. First, the Act removes several specific procedures for providing notice of qualifying examinations. Under prior law, unchanged by the Act, the Accounting Examining Board must hold at least one examination each year for applicants wanting to be certified as public accountants. With respect to those examinations, *prior law* required the Accounting Examining Board to provide public notice of each qualifying examination by publishing a notice in at least one daily newspaper published in Milwaukee and at least one daily newspaper published in Madison not less than 30 days prior to the date of the examination. The Accounting Examining Board was also required to provide notice by mail to certain applicants who had made inquiries regarding the examination. *The Act* removes those notice requirements.

Second, under *prior law*, in order to be certified as a public accountant, a person was required to have received at least a bachelor's degree from an institution accredited by the Higher Learning Commission of the North Central Association of Colleges and Schools or its regional equivalent. Under *the Act*, in order to be certified as a public accountant, a person must have received a bachelor's degree from any institution of higher education that is accredited by an accrediting agency recognized by the U.S. Department of Education.

Effective date: Act 21 took effect on July 7, 2013.

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: http://www.legis.wisconsin.gov.