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**INDEPENDENT REGULATORY REVIEW COMMISSION**  
333 MARKET STREET, 14TH FLOOR, HARRISBURG, PA 17101

July 13, 2000

Thomas J. Baumgartner, Chairman  
State Board of Accountancy  
116 Pine Street  
Harrisburg, PA 17105

Re: IRRC Regulation #16A-558 (#2114)  
State Board of Accountancy  
Fees

Dear Chairman Baumgartner:

Enclosed are our Comments on the subject regulation. They are also available on our website at <http://www.irrc.state.pa.us>.

Our Comments list objections and suggestions for consideration when you prepare the final version of this regulation. We have also specified the regulatory criteria which have not been met. These Comments are not a formal approval or disapproval of the proposed version of this regulation.

If you would like to discuss these Comments, please contact my office at 783-5417.

Sincerely,

Robert E. Nyce  
Executive Director

wbg

Enclosure

cc: Steven Wennberg  
Joyce McKeever  
Honorable Kim Pizzingrilli  
Dorothy Childress  
Office of General Counsel  
Office of Attorney General  
Lee Ann Labecki

# **Comments of the Independent Regulatory Review Commission**

**on**

## **State Board of Accountancy Regulation No. 16A-558**

**Fees**

**July 13, 2000**

We submit for your consideration the following objections and recommendations regarding this regulation. Each objection or recommendation includes a reference to the criteria in the Regulatory Review Act (71 P.S. § 745.5a(h) and (i)) which has not been met. The State Board of Accountancy (Board) must respond to these Comments when it submits the final-form regulation. If the final-form regulation is not delivered by June 12, 2002, the regulation will be deemed withdrawn.

### **Section 11.4. Fees. – Conflict with and Duplication of Existing Regulations; Clarity.**

This proposed regulation would amend Section 11.4 to include fee schedules already in existing regulations at Sections 11.5 and 11.17. However, the regulation does not delete the existing fee schedules in Sections 11.5 and 11.17. As a result, the fees will appear in all three sections, which is duplicative and unnecessary. In addition, the temporary practice permit fee in Section 11.5 is being increased from \$20 to \$25 in Section 11.4. As a result, there will be conflicting fees in Chapter 11. This could result in applicants incorrectly submitting the lesser fee.

In order to clearly establish the appropriate fees that applicants and licensees must pay, the Board should eliminate the redundancy and conflict by deleting the existing fee language in Sections 11.5 and 11.17 in the final-form regulation.