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**INDEPENDENT REGULATORY REVIEW COMMISSION
COMMONWEALTH OF PENNSYLVANIA
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March 25, 2004

Francis J. Lison, CPA, Chairman
State Board of Accountancy
2601 North 3rd Street
Harrisburg, PA 17110

Re: Regulation #16A-5510 (IRRC #2390)
State Board of Accountancy
CPA Examination

Dear Chairman Lison:

The Independent Regulatory Review Commission approved the subject regulation today. Our Order is enclosed and will be available on our website at www.irrc.state.pa.us.

We appreciate the joint effort that went into producing a regulation that meets the criteria and intent of the Regulatory Review Act.

Sincerely,

Alvin C. Bush
Vice Chairman

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Enclosure

cc: Honorable Robert M. Tomlinson, Chairman, Senate Consumer Protection and Professional Licensure Committee
Honorable Lisa M. Boscola, Minority Chairman, Senate Consumer Protection and Professional Licensure Committee
Honorable Thomas P. Gannon, Majority Chairman, House Professional Licensure Committee
Honorable William W. Rieger, Democratic Chairman, House Professional Licensure Committee
Honorable Pedro A. Cortes, Secretary, Department of State

**INDEPENDENT REGULATORY REVIEW COMMISSION
APPROVAL ORDER**

Commissioners Voting:

Public Meeting Held March 25, 2004

Alvin C. Bush, Vice Chairman
Daniel F. Clark, Esq.
Arthur Coccodrilli
Murray Ufberg, Esq.

Regulation No. 16A-5510
State Board of Accountancy
CPA Examination

On February 17, 2004, the Independent Regulatory Review Commission (Commission) received this regulation from the State Board of Accountancy (Board). This rulemaking amends 49 Pa. Code §§ 11.4 and 11.11-11.19. Notice of proposed rulemaking was omitted for this regulation; it will become effective upon publication in the *Pennsylvania Bulletin*. On March 4, 2004, the Board tolled the review of this regulation and simultaneously submitted a revision clarifying the regulation.

This final-omitted regulation implements the transition from the paper-and-pencil Certified Public Accountant (CPA) examination to the new computer-based CPA examination. As part of this transition, it includes provisions to address applicants who have earned conditional credit by passing portions of the paper-and-pencil CPA examination.

We have determined this regulation is consistent with the statutory authority of the Board (63 P.S. § 9.3(a)(12)) and the intention of the General Assembly. Having considered all of the other criteria of the Regulatory Review Act, we find promulgation of this regulation is in the public interest.

BY ORDER OF THE COMMISSION:

This regulation is approved.





Alvin C. Bush, Vice Chairman