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## House of Representatives

Commonwealth of Pennsylvania  
Harrisburg

September 28, 2011

### COMMITTEES

PROFESSIONAL LICENSURE,  
MAJORITY CHAIR

CONSUMER AFFAIRS

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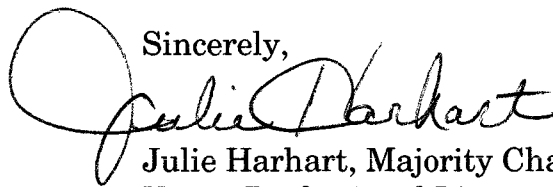
Dear Ms. Wilmarth,

Today the House Professional Licensure Committee voted to take no formal action on Proposed Regulation 16A-5511 of the State Board of Accountancy pertaining to continuing professional education until final regulation is promulgated and to submit the following comments:

1. The committee requests that the citation Section 3(a)(10) found on page 1 of the Preamble under Background and Purpose be corrected to read Section 3(10).
2. The committee brings to the Board's attention that a new term, "party" is created in the definition of CPE program sponsor. For consistency purposes the committee suggests the Board refer to language found in § 11.69(a) which uses "an individual or entity."
3. The committee requests the words "that still has a current expiration date" found in § 11.62(c) be replaced with less ambiguous language such as "within the same biennial period in which it was placed in active status."
4. The committee recommends the regulation be amended to clarify the usage of the definition "Attest activity" found in current statute which was updated by Act 73 of 2008.
5. The committee questions why the "specialized knowledge" subject area is being eliminated in § 11.63(a). Considering the high number of licensees practicing within the Commonwealth this subject area provides much needed flexibility in obtaining CPE hours for those individuals practicing in the many various areas of the accounting field.

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6. The committee requests an explanation of a statement in the preamble that "Entry-level accounting courses are specifically excluded" in § 11.64, Sources of [continuing education credit] CPE hours, when such language has not been found in the proposed and significantly amended section or elsewhere. If the exclusion is by omission instead, that fact should be clarified.
7. The committee recommends for consistency purposes that all references in § 11.64 to "participant" be replaced with the term "instructor."
8. The committee recommends revamping the sentence in § 11.64(3)(i) to read "An instructor will receive 3 CPE hours for each 50 minutes of instruction in a group study program which may include up to 2 hours of preparation time."
9. The committee questions why in § 11.64(4) the Board is eliminating the authorship of articles, books and other publications relevant to maintaining professional competence when this is considered a very pertinent source for CPE hours, considering the high number of licensees practicing within the Commonwealth.
10. The committee recommends replacing the word "and" with the word "or" in § 11.69a(b)(1) to be consistent with "an individual or entity" found in § 11.69a(b)(2).
11. The Commonwealth requests the number of licensed firms be included in the Preamble.
12. The Committee suggests since this regulation does not go into effect until 2014 that the Board accept CPEs completed by licensees in anticipation of this regulation going into effect in 2012.

Sincerely,  
  
Julie Harhart, Majority Chair  
House Professional Licensure Committee

JH/mmgw