

Regulatory Analysis Form

(Completed by Promulgating Agency)



IRRC

Independent Regulatory Review Commission

SECTION I: PROFILE

(1) Agency:

Department of State, Bureau of Professional and Occupational Affairs

(2) Agency Number: 16A

Identification Number: 48

IRRC Number:

2904

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(3) Short Title: **Schedule of Civil Penalties -- Accountants**

(4) PA Code Cite: **49 Pa. Code §43b.10a**

(5) Agency Contacts (List Telephone Number, Address, Fax Number and Email Address):

Primary Contact: **Cynthia K. Montgomery, Regulatory Counsel, One Penn Center, 2601 North Third Street, Third Floor, Harrisburg, PA 17110; Tele: (717) 783-7200; Fax: (717) 787-0251; E-mail: cymontgome@pa.gov**

Secondary Contact: **Jeffrey J. Wood, Board Counsel, One Penn Center, 2601 North Third Street, Third Floor, Harrisburg, PA 17110; Tele: (717) 783-7200; Fax: (717) 787-0251; E-mail: jefwood@pa.gov**

(6) Primary Contact for Public Comments (List Telephone Number, Address, Fax Number and Email Address) – Complete if different from #5:

(All Comments will appear on IRRC'S website)

(7) Type of Rulemaking (check applicable box):

- Proposed Regulation
- Final Regulation
- Final Omitted Regulation
- Emergency Certification Regulation;
 - Certification by the Governor
 - Certification by the Attorney General

Regulatory Analysis Form

(8) Briefly explain the regulation in clear and nontechnical language. (100 words or less)

The regulation would revise the schedule of civil penalties applicable to violations of the CPA Law and regulations of the State Board of Accountancy (Board). Specifically, the regulation would increase the civil penalty for one continuing professional education (CPE) violation; add civil penalties for additional CPE violations; eliminate a civil penalty for a defunct CPE violation; and clarify the scope of certain unauthorized practice violations for which civil penalties are assessed. The regulation also would make editorial changes.

(9) Include a schedule for review of the regulation including:

- | | |
|---|--|
| A. The date by which the agency must receive public comments: | date to be added when notice of proposed rulemaking is approved for publication |
| B. The date or dates on which public meetings or hearings will be held: | N/A |
| C. The expected date of promulgation of the proposed regulation as a final-form regulation: | November 1, 2011 |
| D. The expected effective date of the final-form regulation: | November 1, 2011 |
| E. The date by which compliance with the final-form regulation will be required: | January 1, 2012 |
| F. The date by which required permits, licenses or other approvals must be obtained: | N/A |

(10) Provide the schedule for continual review of the regulation.

The Commissioner of the Bureau of Professional and Occupational Affairs (BPOA) is an *ex officio* member of the Board, which regularly evaluates the effectiveness of regulations at its meetings. The Board holds at least nine meetings each year.

Regulatory Analysis Form

SECTION II: STATEMENT OF NEED

(11) State the statutory authority for the regulation. Include specific statutory citation.

Section 5(a) of the Act of July 2, 1993 (P.L. 345, No. 48) (Act 48), 63 P.S. §2205(a), authorizes the Commissioner, after consultation with BPOA licensing boards, to promulgate a schedule of civil penalties of up to \$1,000 for minor violations of the enabling acts and regulations of BPOA licensing boards.

(12) Is the regulation mandated by any federal or state law or court order, or federal regulation? Are there any relevant state or federal court decisions? If yes, cite the specific law, case or regulation as well as, any deadlines for action.

The regulation is not mandated by any federal or state law, regulation or court order.

(13) State why the regulation is needed. Explain the compelling public interest that justifies the regulation. Describe who will benefit from the regulation. Quantify the benefits as completely as possible and approximate the number of people who will benefit.

The regulation is needed because the current Act 48 schedule of civil penalties is underutilized with regard to disciplinary actions involving CPE violations and because it does not accurately set forth the categories of violations for which civil penalties may be imposed. An updated Act 48 schedule of civil penalties is desirable because it improves the effectiveness of BPOA's enforcement efforts by streamlining procedures and reducing paperwork while preserving the due process rights of respondents. Accordingly, BPOA, the Board and the regulated community all would directly benefit from the regulation.

Regulatory Analysis Form

(14) If scientific data, studies, references are used to justify this regulation, please submit material with the regulatory package. Please provide full citation and/or links to internet source.

No scientific data, studies or references were used to justify the regulation.

(15) Describe who and how many will be adversely affected by the regulation. How are they affected?

The Commissioner cannot identify any group that would be adversely affected by the regulation.

(16) List the persons, groups or entities that will be required to comply with the regulation. Approximate the number of people who will be required to comply.

The regulation would affect certified public accountants, public accountants and public accounting firms as well as uncredentialed individuals and entities that use restricted designations or that make unauthorized representations. At present there are approximately 22,000 certified public accountants, 220 public accountants and 1,380 public accounting firms with current licenses. The number of uncredentialed individuals and entities that might be subject to the regulation cannot be estimated.

Regulatory Analysis Form

SECTION III: COST AND IMPACT ANALYSIS

(17) Provide a specific estimate of the costs and/or savings to the **regulated community** associated with compliance, including any legal, accounting or consulting procedures which may be required. Explain how the dollar estimates were derived.

The regulation would not impose additional costs on the regulated community because civil penalties may be imposed in any disciplinary proceeding, whether initiated by an Act 48 citation or by the more formal order to show cause. The regulated community should realize some savings, in the form of less time spent on paperwork and reduced legal fees, from the streamlined Act 48 procedures. These estimated savings cannot be quantified.

The regulation would not impose new legal, accounting or consulting procedures.

(18) Provide a specific estimate of the costs and/or savings to **local governments** associated with compliance, including any legal, accounting or consulting procedures which may be required. Explain how the dollar estimates were derived.

The regulation would not result in costs or savings to local government.

(19) Provide a specific estimate of the costs and/or savings to **state government** associated with the implementation of the regulation, including any legal, accounting, or consulting procedures which may be required. Explain how the dollar estimates were derived.

The regulation would cause the Board and BPOA's Prosecution and Counsel Divisions to spend less time – and thus incur fewer costs – on enforcement actions involving minor violations of the CPA Law and the Board's regulations. These estimated savings cannot be quantified.

Regulatory Analysis Form

(20) In the table below, provide an estimate of the fiscal savings and costs associated with implementation and compliance for the regulated community, local government, and state government for the current year and five subsequent years.

	Current FY Year	FY +1 Year	FY +2 Year	FY +3 Year	FY +4 Year	FY +5 Year
SAVINGS:	None					
Regulated Community		See #17	See #17	See #17	See #17	See #17
Local Government						
State Government		See #19	See #19	See #19	See #19	See #19
Total Savings						
COSTS:						
Regulated Community	None	None	None	None	None	None
Local Government						
State Government						
Total Costs						
REVENUE LOSSES:	None	None	None	None	None	None
Regulated Community						
Local Government						
State Government						
Total Revenue Losses						

(20a) Provide the past three year expenditure history for programs affected by the regulation.

Program	FY -3	FY -2	FY -1	Current FY
Accountancy Bd.	\$1,062,221	\$1,035,434 (estimated)	\$1,108,642 (estimated)	\$1,353,500 (budgeted)

Regulatory Analysis Form

(21) Explain how the benefits of the regulation outweigh any cost and adverse effects.

The regulation would provide a much-needed updating of the Act 48 schedule of civil penalties at not cost to the public at large and with likely savings for BPOA, the Board and the regulated community.

(22) Describe the communications with and input from the public and any advisory council/group in the development and drafting of the regulation. List the specific persons and/or groups who were involved.

Because Act 48 specifically requires the Commissioner to consult with BPOA licensing boards in promulgating schedules of civil penalties, the Commissioner relied on the Board to draft the regulation, which relates to civil penalties for violations of the CPA Law and the Board's regulations. As a consequence, the Commissioner did not solicit pre-drafting input from the public or any other advisory council or group. However, the Commissioner has invited the major professional organizations that represent the regulated community to submit comments following publication of the notice of proposed rulemaking.

(23) Include a description of any alternative regulatory provisions which have been considered and rejected and a statement that the least burdensome acceptable alternative has been selected.

The Commissioner did not consider any alternative regulatory provisions. The regulation is the least burdensome approach to the enforcement of certain minor violations of the CPA Law and the Board's regulations.

(24) Are there any provisions that are more stringent than federal standards? If yes, identify the specific provisions and the compelling Pennsylvania interest that demands stronger regulations.

There are no federal standards applicable to the subject matter of the regulation.

Regulatory Analysis Form

(25) How does this regulation compare with those of other states? How will this affect Pennsylvania's ability to compete with other states?

The regulation would not put Pennsylvania at a competitive disadvantage with other states. All states are empowered to impose disciplinary sanctions, including fines or civil penalties, against those who violate accountancy licensing statutes and regulations.

(26) Will the regulation affect any other regulations of the promulgating agency or other state agencies? If yes, explain and provide specific citations.

The regulation is referenced in the Board's proposed rulemaking that would update CPE requirements (#16A-5511). The regulation would not affect existing or proposed regulations of any other state agency.

(27) Submit a statement of legal, accounting or consulting procedures and additional reporting, recordkeeping or other paperwork, including copies of forms or reports, which will be required for implementation of the regulation and an explanation of measures which have been taken to minimize these requirements.

The regulation would likely reduce the overall amount of paperwork associated with disciplinary proceedings relating to violations of the CPA Law and the Board's regulations. The regulation would not alter reporting requirements or legal, accounting and consulting procedures.

(28) Please list any special provisions which have been developed to meet the particular needs of affected groups or persons including, but not limited to, minorities, elderly, small businesses, and farmers.

The regulation would apply uniformly to all individuals and entities that commit violations for which Act 48 civil penalties are assessed.

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FACE SHEET
FOR FILING DOCUMENTS
WITH THE LEGISLATIVE REFERENCE BUREAU

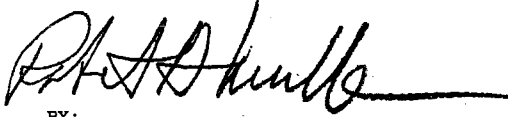
(Pursuant to Commonwealth Documents Law)

DO NOT WRITE IN THIS SPACE

Copy below is hereby approved as to form and legality. Attorney General

Copy below is hereby certified to be a true and correct copy of a document issued, prescribed or promulgated by:

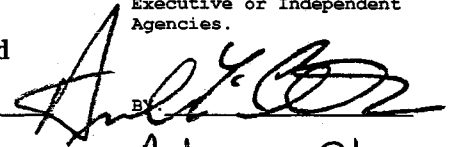
Copy below is approved as to form and legality. Executive or Independent Agencies.



BY: _____
(DEPUTY ATTORNEY GENERAL)

Bureau of Professional and Occupational Affairs

(AGENCY)



BY: _____
Andrew C. Clark

DOCUMENT/FISCAL NOTE NO. 16A-48

JUN 23 2011

DATE OF APPROVAL

DATE OF ADOPTION: _____

MAY 31 2011

DATE OF APPROVAL

BY: Basil L. Merenda
Basil L. Merenda

Commissioner

TITLE: _____
(EXECUTIVE OFFICER, CHAIRMAN OR SECRETARY)

(Deputy General Counsel
~~Senior Counsel,~~
~~Independent Agency~~
~~(Strike inapplicable title)~~)

[] Check if applicable
Copy not approved.
Objections attached.

[] Check if applicable. No Attorney General approval or objection within 30 days after submission.

PROPOSED RULEMAKING

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF STATE
BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS
(49 PA. CODE, CHAPTER 43B)

Schedule of Civil Penalties - Accountants

PREAMBLE

The Commissioner of Professional and Occupational Affairs (Commissioner) proposes to amend § 43b.10a (relating to schedule of civil penalties – accountants) to read as set forth in Annex A.

Statutory Authority

Section 5(a) of the act of July 2, 1993 (P.L. 345, No. 48) (Act 48) (63 P.S. § 2205(a)) authorizes the Commissioner, after consultation with the licensing boards in the Bureau of Professional and Occupational Affairs (BPOA), to promulgate schedules of civil penalties of up to \$1,000 for minor violations of the enabling acts and regulations of BPOA licensing boards.

Background and Purpose

Under authority of Act 48, BPOA agents issue citations and impose civil penalties in accordance with schedules of civil penalties adopted by the Commissioner in consultation with BPOA licensing boards. Act 48 citations streamline the disciplinary process by eliminating the need for formal orders to show cause, answers, adjudications and orders, and consent agreements. At the same time, respondents who receive Act 48 citations retain their due process right of appeal prior to imposition of discipline. The use of Act 48 citations has increased steadily since 1996, when the program was first implemented. Act 48 citations have become an important part of BPOA's enforcement efforts, with approximately 30% of all sanctions imposed by BPOA licensing boards being accomplished through the Act 48 citation process.

On November 28, 1998, under authority of Act 48, the Commissioner published a statement of policy at 28 Pa.B. 5883 establishing Act 48 civil penalties for certain violations of the CPA Law (63 P.S. §§ 9.1 – 9.16b) and the regulations of the State Board of Accountancy (Board) (49 Pa. Code §§ 11.1 – 11.86). On March 3, 2001, the Commissioner published a regulation at 31 Pa.B.1227 that replaced the statement of policy with identical Act 48 civil penalties. The Commissioner has now determined, based on input from the Board, that the Act 48 civil penalties for violations of the CPA Law and the Board's regulations require updating in order to further improve the efficiency of BPOA's enforcement efforts.

The Commissioner proposes to increase the Act 48 civil penalty for one continuing professional education (CPE) violation; add Act 48 civil penalties for additional CPE violations; eliminate the Act 48 civil penalty for a CPE violation that is no longer recognized under the CPA Law; restrict the applicability of Act 48 civil penalties for certain violations involving the unauthorized use of professional designations and other unauthorized representations; and make editorial changes to the

descriptions of violations for which Act 48 civil penalties are assessed.

Description of Proposed Amendments

The proposed rulemaking would increase the Act 48 civil penalty for first and second offenses relating to failure to complete at least 20 CPE hours in each year of a CPE reporting period, as required by § 11.62(b) (relating to CPE requirement for issuance of license; waiver or extension). The proposed rulemaking also would add Act 48 civil penalties for first and second offenses relating to failure, during each CPE reporting period, to complete 80 CPE hours overall, including 16 hours in accounting and attest subjects, 8 hours in tax subjects, and 4 hours in professional ethics, as required by section 8.2(b) of the CPA Law (63 P.S. § 9.8b(b)) and § 11.63(a)(1), (6) and (7) (relating to CPE subject areas; relevance to professional competence). Third and subsequent offenses for these violations would continue to be handled through formal action (that is, issuance of an order to show cause). The proposed rulemaking would reflect that the violation relating to failure to timely submit documentation of CPE hours, the first offense of which is punishable by an Act 48 civil penalty, is set forth at § 11.67(b) (relating to reporting of CPE hours). A second and subsequent offense for this violation would continue to be handled through formal action.

The Board has contemporaneously submitted proposed rulemaking, published at [Note to LRB: Insert publication citation for Regulation 16A-5511], that would, among other things, relocate existing CPE requirements to the new sections referenced above; establish the professional ethics requirement referenced above; require a licensee to make up any CPE deficiency no later than 6 months after imposition of a disciplinary sanction for noncompliance; and provide that a licensee's failure to timely satisfy a CPE deficiency will result in the automatic suspension of the licensee's professional credentials until the deficiency is satisfied.

The proposed rulemaking would eliminate the Act 48 civil penalty for violating section 8.2(b) of the CPA Law by completing CPE hours after the end of a CPE reporting period but before the start of the next license period. When the current schedule of Act 48 civil penalties was adopted in 1998, a CPE reporting period ended on December 31 of each odd-numbered year while a license period ended on April 30 of each even-numbered year. Since 2008, the reporting period and license period have been co-extensive, with both ending on December 31 of each odd-numbered year.

The proposed rulemaking would restrict the applicability of Act 48 civil penalties for the first-time unauthorized use of the titles "certified public accountant" and "public accountant," the abbreviations "CPA" and "PA" and similar representations – as proscribed by section 12(a), (c) and (j) of the CPA Law (63 P.S. § 9.12(a), (c) and (j)) – to those individuals and entities that have never been credentialed by the Board as certified public accountants, public accountants or public accounting firms.

The Board prefers that certified public accountants, public accountants and public accounting firms that use professional designations after their licenses have lapsed be charged with the unlicensed practice of public accounting under section 12(q) of the CPA Law (63 P.S. § 9.12(q)), which the Board has always enforced through formal action, fashioning each disciplinary sanction on a case-by-case basis by taking into account the length of time that a license has lapsed and the type of accounting activities performed.

The proposed rulemaking also would restrict the applicability of an Act 48 civil penalty for the first-time unauthorized representation of membership in a professional accounting society, association or organization – as proscribed by section 12(o) of the CPA Law (63 P.S. § 9.12(o)) – to those individuals and entities that have never been credentialed as certified public accountants, public accountants or public accounting firms. It is not unlawful under section 12(o) of the CPA Law for certified public accountants, public accountants and public accounting firms with lapsed licenses to represent their professional membership affiliations.

Fiscal Impact

The proposed rulemaking would not impose additional costs on the regulated community because civil penalties may be imposed in any disciplinary proceeding, whether initiated by an Act 48 citation or by formal action. Rather, because the majority of disciplinary sanctions imposed by the Board involve first-time violations of CPE requirements, the regulated community should realize some savings, in the form of less time spent on paperwork and reduced legal fees, from the transfer of most CPE disciplinary proceedings to the streamlined procedures authorized by Act 48. It is not possible to give a reliable estimate of these savings.

The proposed rulemaking should also result in savings for the Board and BPOA's Prosecution and Counsel Divisions, which would spend less time on disciplinary proceedings relating to violations of CPE requirements. It is not possible to give a reliable estimate of these savings.

The proposed rulemaking would not have a fiscal impact on the general public or other agencies and political subdivisions of the Commonwealth.

Paperwork Requirements

The proposed rulemaking would reduce the overall amount of paperwork associated with disciplinary proceedings relating to violations of CPE requirements. The proposed rulemaking would not create additional paperwork for the general public or other agencies and political subdivisions of the Commonwealth.

Effective Date

The proposed rulemaking would become effective upon publication of final-form rulemaking in the *Pennsylvania Bulletin*.

Regulatory Review

On August 8, 2011, under authority of section 5(a) and (f) of the Regulatory Review Act (71 P.S. § 745.5(a) and (f)), the Commissioner submitted copies of the proposed rulemaking and a Regulatory Analysis Form to the Independent Regulatory Review Commission (IRRC). A copy of the Regulatory Analysis Form is available to the public upon request.

In accordance with section 5(a) and (f) of the Regulatory Review Act, the Commissioner will deliver copies of the proposed rulemaking and the Regulatory Analysis Form to the Chairpersons of the House Standing Committee on Professional Licensure and the Senate Standing Committee on Consumer Protection and Professional Licensure by the second Monday after the date on which committee designations for the 2011-2012 session of the General Assembly are published in the *Pennsylvania Bulletin*.

Under section 5(g) of the Regulatory Review Act (71 P.S. § 745.5(g)), IRRC may convey any comments, recommendations or objections to the proposed rulemaking within 30 days after the close of the public comment period. The comments, recommendations or objections must specify the regulatory review criteria that have not been met. The Regulatory Review Act sets forth detailed procedures that permit the Commissioner, the General Assembly and the Governor to review any comments, recommendations or objections prior to final publication of the rulemaking.

Public Comment

The Commissioner invites interested persons to submit written comments, suggestions or objections regarding the proposed rulemaking to Cynthia Montgomery, Regulatory Counsel, Department of State, P.O. Box 2649, Harrisburg, PA 17105-2649 within 30 days following publication of this notice in the *Pennsylvania Bulletin*.

ANNEX A

PENNSYLVANIA ADMINISTRATIVE CODE

TITLE 49. PROFESSIONAL AND VOCATIONAL STANDARDS

PART I. DEPARTMENT OF STATE

Subpart A. PROFESSIONAL AND OCCUPATIONAL AFFAIRS

CHAPTER 43b. COMMISSIONER OF PROFESSIONAL AND

OCCUPATIONAL AFFAIRS

SCHEDULE OF CIVIL PENALTIES, GUIDELINES FOR IMPOSITION OF
CIVIL PENALTIES AND PROCEDURES FOR APPEAL

* * * * *

§ 43b.10a. Schedule of civil penalties – accountants.

STATE BOARD OF ACCOUNTANCY

Violation under	Title/Description	Civil Penalty
63 P.S.		
Section 9.8b(b)	[Completion of continuing education hours after end of reporting period but before start of next license biennium (assumes no other continuing education violation)]	[1 st offense – \$150 2 nd offense – formal action]
	<u>Failure to complete 80 hours of</u>	<u>1st or 2nd offense – 1 to 20 hour deficiency - \$300; 21 to 40 hour deficiency -</u>

	<u>acceptable continuing professional</u>	<u>\$600; 41 to 60 hour</u>
	<u>education during reporting period</u>	<u>deficiency - \$800; 61 to 80</u>
		<u>hour deficiency - \$1,000 #</u>
		<u>3rd or subsequent offense –</u>
		<u>formal action</u>
Section 9.12(a)	Unlawful use of “certified public accountant,” “CPA” or similar representation by person [never licensed] <u>not possessing CPA</u> <u>certificate in good standing</u>	1 st offense – \$500* 2 nd offense – formal action
	[Unlawful use of “certified public accountant” “CPA” or similar representation by person not currently licensed]	[1 st offense – up to 90 days past renewal deadline - warning; 90 days to 180 days past renewal deadline - \$500 2 nd offense – formal action]
Section 9.12(c)	Unlawful use of “certified public	1 st offense – \$500*

accountant,” “public accountant,” 2nd offense – formal action
 “CPA,” “PA” or similar
 representation by a firm never
 licensed

[Unlawful use of “certified public [1st offense – up to 90 days
 accountant,” “public accountant,” past renewal deadline -
 “CPA,” “PA” or similar warning; 90 days to 180
 representation by a firm not currently days past renewal deadline
 licensed] - \$500
 2nd offense – formal
 action]

Section 9.12(j) Unlawful use of “public accountant,” 1st offense – \$500*
 or “PA” or similar representation by 2nd offense – formal action
 person never licensed

[Unlawful use of “public accountant,” [1st offense – up to 90 days
 or “PA” or similar representation by past renewal deadline -
 person not currently licensed] warning; 90 days to 180
 days past renewal deadline

- \$500

2nd offense – formal
 action]

Section 9.12(o) Unlawful representation of 1st offense – \$250*
 membership in professional society, 2nd offense – formal action
 association or organization of CPA’s
 or PA’s by person not credentialed as
CPA or PA or firm [never] not
 licensed

[Unlawful representation of [1st offense – up to 90 days
 membership in professional society, past renewal deadline -
 association or organization of CPA’s warning; 90 days to 180
 or PA’s by person or firm not days past renewal deadline
 currently licensed] - \$250

2nd offense – formal
 action]

**Violation under 49
 Pa. Code, Chapter**

Section [11.62(a)(2)] Failure to complete 20 hours of 1st or 2nd offense – [\$150]
11.62(b) acceptable continuing professional \$300
education during each year of [2nd] 3rd or subsequent
reporting period [(assumes no other offense – formal action
violation)]

Section 11.63(a)(1) Failure to complete 16 hours of 1st or 2nd offense –
acceptable continuing professional 1-4 hour deficiency -
education in accounting and attest \$300; 4-8 hour deficiency
subjects during reporting period - \$400; 9-12 hour
deficiency - \$500; 13-16
hour deficiency - \$600 #
3rd or subsequent offense –
formal action

Section 11.63(a)(6) Failure to complete 8 hours of 1st or 2nd offense – \$300 #
acceptable continuing professional 3rd or subsequent offense –
education in tax subjects during formal action
reporting period

Section 11.63(a)(7) Failure to complete 4 hours of 1st or 2nd offense – \$300 #

	<u>acceptable continuing professional education in professional ethics during reporting period</u>	<u>3rd or subsequent offense – formal action</u>
Section [11.68(b)]	Failure to timely submit	1 st offense – \$500
<u>11.67(b)</u>	documentation of continuing <u>professional</u> education during Board audit (assumes no other continuing education violation)	2 nd offense – formal action

* The first offense provision does not apply to a situation involving multiple occurrences or a pattern or practice of misconduct.

Where there are violations of both 63 P.S. § 9.8b(b) and one or more of 49 Pa. Code § 11.63(a)(1), (6) and (7) (relating to CPE subject areas; relevance to professional competence), a combined civil penalty will not be assessed for both sets of violations; rather, the highest civil penalty will be assessed, whether for the violation 63 P.S. § 9.8b(b) or for the violation(s) of 49 Pa. Code § 11.63(a)(1), (6) and (7).



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF STATE
BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS
Post Office Box 2649
Harrisburg, Pennsylvania 17105-2649
(717) 783-1404

August 8, 2011

The Honorable Silvan B. Lutkewitte, III, Chairman
INDEPENDENT REGULATORY REVIEW COMMISSION
14th Floor, Harristown 2, 333 Market Street
Harrisburg, Pennsylvania 17101

Re: Proposed Regulation
Bureau of Professional and Occupational Affairs
16A-48: Schedule of Civil Penalties

Dear Chairman Lutkewitte:

Enclosed is a copy of a proposed rulemaking package of the Commissioner of Bureau of Professional and Occupational Affairs pertaining to Schedule of Civil Penalties.

The Board will be pleased to provide whatever information the Commission may require during the course of its review of the rulemaking.

Sincerely,

A handwritten signature in black ink that reads "Katie True".

Katie True
Commissioner
Bureau of Professional and Occupational Affairs

KT/CKM:rs

Enclosure

cc: Katie True, Commissioner
Bureau of Professional and Occupational Affairs
Steven V. Turner, Chief Counsel
Department of State
Cynthia Montgomery, Regulatory Counsel & Senior Counsel in Charge
Department of State
Jeffrey E. Wood, Counsel
State Board of Accountancy
State Board of Accountancy

TRANSMITTAL SHEET FOR REGULATIONS SUBJECT TO THE
REGULATORY REVIEW ACT

I.D. NUMBER: 16A-48
SUBJECT: SCHEDULE OF CIVIL PENALTIES
AGENCY: DEPARTMENT OF STATE
BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS

TYPE OF REGULATION

- X Proposed Regulation
Final Regulation
Final Regulation with Notice of Proposed Rulemaking Omitted
120-day Emergency Certification of the Attorney General
120-day Emergency Certification of the Governor
Delivery of Tolled Regulation
a. With Revisions b. Without Revisions

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FILING OF REGULATION

DATE	SIGNATURE	DESIGNATION
8/8/11	<i>Angie Kelly</i>	HOUSE COMMITTEE ON PROFESSIONAL LICENSURE MAJORITY CHAIRMAN <u>Julie Harhart</u>
8/8/11	<i>Daniel Caly</i>	SENATE COMMITTEE ON CONSUMER PROTECTION & PROFESSIONAL LICENSURE MAJORITY CHAIRMAN <u>Robt. M. Tomlinson</u>
8/8/11	<i>Mary Walmer</i>	INDEPENDENT REGULATORY REVIEW COMMISSION ATTORNEY GENERAL (for Final Omitted only)
8/8/11	<i>Stephanie Smith</i>	LEGISLATIVE REFERENCE BUREAU (for Proposed only)
8/8/11	<i>K Cooper</i>	
	<i>RM 8-8-11</i>	