## JULIE HARHART, MEMBER

PO BOX 202183 313 MAIN CAPITOL HARRISBURG, PA 17120-2183 PHONE: (717) 772-5398 FAX: (717) 783-7667

2030 CENTER STREET NORTHAMPTON, PA 18067 PHONE: (610) 502-2701 FAX: (610) 502-2704

SLATINGTON BOROUGH HALL 125 S. WALNUT STREET (1ST FLOOR) SLATINGTON, PA 18080 PHONE: (610) 760-9805 FAX: (610) 821-6109



House of Representatives

Commonwealth of Pennsylvania Harrisburg

September 28, 2011

Fiona E. Wilmarth, Acting Executive Director Independent Regulatory Review Commission 14<sup>th</sup> Floor, Harristown 2, 333 Market Street Harrisburg, PA

Dear Ms. Wilmarth,

Today the House Professional Licensure Committee voted to take no formal action on Proposed Regulation 16A-48 of the State Bureau of Professional and Occupational Affairs pertaining to schedule of civil penalties for accountants until final regulation is promulgated and to submit the following comments:

- The Committee brings to the Board's attention that the asterisk and number sign format should not be used in formal regulations, as the committee is unaware of any previous usage in regulatory drafting. It is recommended that superscripts <sup>1</sup> and <sup>2</sup> be used for optimal clarity.
- 2. The Committee recommends more stringent penalties be applied in §§ 9.12(a), 9.12(c) and 9.12(j) as these offenses are considered violations of title protection for licensed CPAs, PAs and firms.
- 3. The Committee requests an explanation as to why firms operating when "not currently licensed" are not listed in the civil penalty section.
- 4. The Committee recommends under Pa. Code, Chapter 11 violations that when a second offense is adjudicated it should occur as a formal action and not simply an increased fine.
- 5. The Committee requests the Board more clearly distinguish between practicing on a lapsed license versus practicing without a license and make the penalties more severe for those who have never been licensed.

Sincerely, Darlart

Julie Harhart, Majority Chair House Professional Licensure Committee

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1 2 COMMITTEES PROFESSIONAL LICENSURE, MAJORITY CHAIR

CONSUMER AFFAIRS

E-MAIL: jharhart@pahousegop.com WEBSITE: julieharhart.com

