

# Regulatory Analysis Form

(Completed by Promulgating Agency)

**INDEPENDENT REGULATORY  
REVIEW COMMISSION**



(All Comments submitted on this regulation will appear on IRRC's website)

(1) Agency  
**Department of State, Bureau of Professional and Occupational Affairs, State Board of Accountancy**

IRRC Number: 3104

(2) Agency Number: 16A  
 Identification Number: 5513

(3) PA Code Cite:  
 49 Pa. Code §§ 11.1, 11.4, 11.5, 11.7, 11.8, 11.16, 11.23a, 11.55, 11.56, 11.57, 11.63, 11.81 and 11.82

(4) Short Title:  
**Act 73 and Act 15 Amendments**

(5) Agency Contacts (List Telephone Number and Email Address):  
 Primary Contact: **Thomas A. Blackburn, Senior Counsel, Department of State;**  
**(717)783-7200; P.O. Box 69523, Harrisburg, PA 17106-9523; (717)787-0251; tblackburn@pa.gov**  
 Secondary Contact: **Cynthia K. Montgomery, Deputy Chief Counsel, Department of State**  
**(717)783-7200; P.O. Box 69523, Harrisburg, PA 17106-9523; (717)787-0251; cymontgome@pa.gov**

(6) 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

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

**Act 73 of 2008 amended the CPA Law (63 P.S. §§ 9.1-9.16b) to provide for practice in this Commonwealth under substantial equivalence by persons licensed in other states, provide new education and experience standards for licensure, increase from \$1,000 to \$10,000 the maximum civil penalty that the Board could levy in a disciplinary action and authorized the Board to assess the costs of investigation, and made other technical revisions to the language of the CPA Law. Act 15 of 2013 amended the CPA Law first to eliminate the requirement that a candidate's experience includes at least 400 hours of experience in attest activity in public accounting, and also to require that the candidate's experience be "verified" rather than "supervised" by an individual currently licensed to practice public accounting. This rulemaking implements those changes from Act 73 and Act 15 and removes other outdated provisions.**

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

**The rulemaking is authorized by sections 3(a)(10), (11) and (12) of the CPA Law (63 P.S. §§ 9.3(a)(10), (11) and (12)).**

(9) 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 rulemaking implements the Act 73 and Act 15 amendments to the CPA Law. The rulemaking is not otherwise mandated by any Federal or State law or court order.**

(10) 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 rulemaking is necessary to implement the changes from the Act 73 and Act 15 amendments to the CPA Law.**

(11) 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.

**The rulemaking does not overlap or conflict with any Federal standards.**

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

**The rulemaking implements the Act 73 and Act 15 amendments to the CPA Law as set forth by the General Assembly and also deletes out-of-date provisions. The provisions of proposed § 11.23a (relating to competence to supervise attest services) are derived from similar New York standards at 8 CRR-NY § 29.10(a)(13), although New York requires 1,000 (not just 400) hours of experience in the prior five years and 40 hours of continuing education in the prior three years (not 24 hours in the prior 24 months. Tennessee requires 2 years of experience within the prior 10 years to supervise attest activity. See Tenn. Comp. R. & Regs. 0020-02-.03. Other states such as Kansas, Idaho and Rhode Island simply require adherence to AICPA statements on quality control standards (SQSC) for supervising attest activities. Delaware, Maryland, New Jersey and Ohio do not require experience in attest activity as a condition for licensure and do not set specific standards for competence to participate in supervising attest activity (except for required continuing professional education if practicing in that area).**

**The rulemaking will not put Pennsylvania at a competitive disadvantage with other states.**

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

**This rulemaking will not affect other regulations of the Board or other state agencies, except that the amendments to the CPE requirements have necessitated revisions to the schedule of civil penalties in § 43b.10a (relating to schedule of civil penalties—accountants). The Commissioner of Professional and Occupational Affairs is separately promulgating those amendments in rulemaking 16A-5514.**

(14) Describe the communications with and solicitation of input from the public, any advisory council/group, small businesses and groups representing small businesses in the development and drafting of the regulation. List the specific persons and/or groups who were involved. ("Small business" is defined in Section 3 of the Regulatory Review Act, Act 76 of 2012.)

**In December, 2013, the Board solicited comments from the Pennsylvania Institute of Certified Public Accountants and in April, 2014, solicited comments from the Pennsylvania Society of Tax & Accounting Professionals (formerly known as the Pennsylvania Society of Public Accountants); these are the two major organizations representing the public accounting profession in Pennsylvania. In addition, the Board discussed the proposed rulemaking in public session at its meetings in January, April and May, 2014. Subsequent to publication as proposed rulemaking, at its meetings in September and November, 2015, in public session the Board discussed the comments, and at its meeting in April, 2016, the Board approved the final rulemaking. All public sessions are open to the public, and representatives of the profession generally attend the public sessions of all Board meetings.**

(15) Identify the types and number of persons, businesses, small businesses (as defined in Section 3 of the Regulatory Review Act, Act 76 of 2012) and organizations which will be affected by the regulation. How are they affected?

**All licensees of the Board will be affected by the rulemaking. The Board currently has approximately 26,287 licensed certified public accountants and 155 licensed public accountants.**

**According to the Pennsylvania Department of Labor and Industry (L&I), in 2014 (the most recent year for which data is available) the largest number of accountants are employed in accounting, tax preparation, bookkeeping and payroll services (21.9%), followed in descending order by management of companies and enterprises (12.0%), self-employed (5.4%), other financial investment activities (4.6%), insurance carriers (3.2%), local government other than education or hospital (2.9%), management, scientific and technical consulting services (2.6%), state government other than education or hospital (1.8%), depository credit intermediation (1.7%), and federal government (1.3%). For the business entities listed above, small businesses are defined in Section 3 of Act 76 of 2012, which provides that a small business is defined by the U.S. Small Business Administration's (SBA) Small Business Size Regulations under 13 CFR Ch. 1 Part 121. Specifically, the SBA has established these size standards at 13 CFR § 121.201 for types of businesses under the North American Industry Classification System (NAICS). In applying the NAICS standards to the types of businesses where most certified public accountants and public accountants work, a small business in the category of certified public accountant offices, tax preparation services, payroll services and other accounting services has \$20.5 million or less in average annual receipts. Furthermore, the professionals who are self-employed obviously work in small businesses. The NAICS codes do not include professionals who work in Federal, State and local governments. In considering all of these small business thresholds set by NAICS for the businesses in which certified public accountants and public accountants work, it is probable that most of the licensed certified public accountants and public accountants work in small businesses.**

**The Board's licensees – including those who are employed by small businesses – will not be adversely affected by this rulemaking.**

(16) List the persons, groups or entities, including small businesses, that will be required to comply with the regulation. Approximate the number that will be required to comply.

**All licensees of the Board will be required to comply with the rulemaking. The Board currently has approximately 26,287 licensed certified public accountants and 155 licensed public accountants.**

(17) Identify the financial, economic and social impact of the regulation on individuals, small businesses, businesses and labor communities and other public and private organizations. Evaluate the benefits expected as a result of the regulation.

**The Board does not expect this rulemaking to have any financial, economic or social impact on individuals, small businesses, businesses or labor communities or other public or private organizations.**

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

**The General Assembly determined that it was appropriate to amend the CPA Law; the rulemaking implements those changes from Act 73 and Act 15.**

(19) 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.

**There are no costs or savings to the regulated community associated with compliance with the rulemaking.**

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

**There are no costs or savings to local governments associated with compliance with the rulemaking.**

(21) Provide a specific estimate of the costs and/or savings to the **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.

**There are no costs or savings to state government associated with implementation of the rulemaking.**

(22) For each of the groups and entities identified in items (19)-(21) above, 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.

**There are no legal, accounting or consulting procedures or additional recordkeeping or other paperwork required for implementation of the rulemaking.**

(22a) Are forms required for implementation of the regulation?

**Yes, the Board must revise certain application forms to implement the rulemaking.**

(22b) If forms are required for implementation of the regulation, **attach copies of the forms here.** If your agency uses electronic forms, provide links to each form or a detailed description of the information required to be reported. **Failure to attach forms, provide links, or provide a detailed description of the information to be reported will constitute a faulty delivery of the regulation.**

**Draft forms are attached.**

(23) 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 (16-17)	FY +1 Year (17-18)	FY +2 Year (18-19)	FY +3 Year (19-20)	FY +4 Year (20-21)	FY +5 Year (21-22)
<b>SAVINGS:</b>	\$	\$	\$	\$	\$	\$
Regulated Community						
Local Government						
State Government						
<b>Total Savings</b>	N/A	N/A	N/A	N/A	N/A	N/A
<b>COSTS:</b>						
Regulated Community						
Local Government						
State Government						
<b>Total Costs</b>	N/A	N/A	N/A	N/A	N/A	N/A
<b>REVENUE LOSSES:</b>						
Regulated Community						
Local Government						
State Government						
<b>Total Revenue Losses</b>	N/A	N/A	N/A	N/A	N/A	N/A

(23a) Provide the past three year expenditure history for programs affected by the regulation.

<b>Program</b>	<b>FY -3 (13-14)</b>	<b>FY -2 (14-15)</b>	<b>FY -1 (15-16)</b>	<b>Current FY (16-17)</b>
<b>State Board of Accountancy</b>	(actual) \$1,291,330	(actual) \$1,042,360	(budgeted) \$1,263,000	(budgeted) \$1,225,000

(24) For any regulation that may have an adverse impact on small businesses (as defined in Section 3 of the Regulatory Review Act, Act 76 of 2012), provide an economic impact statement that includes the following:

- (a) An identification and estimate of the number of small businesses subject to the regulation.
- (b) The projected reporting, recordkeeping and other administrative costs required for compliance with the proposed regulation, including the type of professional skills necessary for preparation of the report or record.
- (c) A statement of probable effect on impacted small businesses.
- (d) A description of any less intrusive or less costly alternative methods of achieving the purpose of the proposed regulation.

**As stated in the answers to questions 15 – 17 above, this regulation will not have an adverse impact on small businesses.**

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

**The Board has determined that there are no special needs of any subset of its applicants or licensees for whom special accommodations should be made.**

(26) 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 Board has not considered any alternative regulatory provisions. The Board considers the proposal to represent the least burdensome acceptable alternative that is consistent with the public interest.**

(27) In conducting a regulatory flexibility analysis, explain whether regulatory methods were considered that will minimize any adverse impact on small businesses (as defined in Section 3 of the Regulatory Review Act, Act 76 of 2012), including:

- a) The establishment of less stringent compliance or reporting requirements for small businesses;
- b) The establishment of less stringent schedules or deadlines for compliance or reporting requirements for small businesses;
- c) The consolidation or simplification of compliance or reporting requirements for small businesses;
- d) The establishment of performance standards for small businesses to replace design or operational standards required in the regulation; and
- e) The exemption of small businesses from all or any part of the requirements contained in the regulation.

**As stated in the answers to questions 15 – 17 above, this regulation will not have an adverse impact on small businesses.**

(28) If data is the basis for this regulation, please provide a description of the data, explain in detail how the data was obtained, and how it meets the acceptability standard for empirical, replicable and testable data that is supported by documentation, statistics, reports, studies or research. Please submit data or supporting materials with the regulatory package. If the material exceeds 50 pages, please provide it in a searchable electronic format or provide a list of citations and internet links that, where possible, can be accessed in a searchable format in lieu of the actual material. If other data was considered but not used, please explain why that data was determined not to be acceptable.

**This rulemaking is not based upon any scientific data, studies, or references.**

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

- |   |                        |
|---|------------------------|
| A. The length of the public comment period:   | <u>30 days</u>         |
| B. The date or dates on which any public meetings or hearings will be held:                   | <u>None</u>            |
| C. The expected date of delivery of the final-form regulation:                                | <u>Summer 2017</u>     |
| D. The expected effective date of the final-form regulation:                                  | <u>January 1, 2018</u> |
| E. The expected date by which compliance with the final-form regulation will be required:     | <u>January 1, 2018</u> |
| F. The expected date by which required permits, licenses or other approvals must be obtained: | <u>N/A</u>             |

(30) Describe the plan developed for evaluating the continuing effectiveness of the regulations after its implementation.

**The Board continually reviews the efficacy of its regulations, as part of its annual review process under Executive Order 1996-1. The Board reviews its regulatory proposals at regularly scheduled public meetings. The Board will meet on the remaining following dates in 2017: July 18, September 19, and November 14. More information can be found on the Board's website (linked under boards & commissions from professional licensing on the Department's website at [www.dos.pa.gov](http://www.dos.pa.gov)).**



# STATE BOARD OF ACCOUNTANCY

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**WEB:** [www.dos.pa.gov/account](http://www.dos.pa.gov/account)

## CERTIFIED PUBLIC ACCOUNTANT - CERTIFICATION APPLICATION

**SUBMIT THIS APPLICATION ONLY IF YOU HAVE PASSED THE UNIFORM CPA EXAMINATION AND HAVE MET ALL REQUIREMENTS FOR CERTIFICATION IN THE CPA LAW. PRINT WITH BLACK INK.** If a pending application is older than one year from the date submitted and the applicant wishes to continue the application process, the Board shall require the applicant to submit a new application including the required fee. In order to complete the application process, many of the supporting documents associated with the application cannot be more than six months from the date of issuance.

### INITIAL LICENSURE - \$65.00 NON-REFUNDABLE APPLICATION FEE

Check or money order only, made payable to the "Commonwealth of Pennsylvania." **USE BLACK INK ONLY**  
There is a \$20.00 charge for all checks returned "not paid" regardless of the reason for non-payment.  
License being issued once application is approved/processed will expire December 31<sup>st</sup> of the odd numbered year.  
Please remember that you will need CPE to renew your license. Submit original application, not a copy.

**SECTION 1: If your name has changed since you completed the examination, provide a copy of the marriage certificate or court order. This section must be completed – Refer to CPA LAW Section 3(a)(4)**

APPLICANT NAME		
MAIDEN NAME, IF APPLICABLE		
EMPLOYER'S BUSINESS NAME- REQUIRED-IF NOT CURRENTLY EMPLOYED, INDICATE SUCH		
EMPLOYER'S BUSINESS ADDRESS	STREET	
	CITY/STATE	
	ZIP CODE	
FIRM LICENSE # (If Applicable)	AF-	-L (IF APPLICABLE)
EMAIL ADDRESS:		
Would you like us to communicate with you regarding this application via e-mail? <input type="checkbox"/> Yes <input type="checkbox"/> No		
BUSINESS TELEPHONE NUMBER		

### SECTION 2:

HOME ADDRESS	STREET	
	CITY/STATE	
	ZIP CODE	
HOME TELEPHONE NUMBER		
SOCIAL SECURITY NUMBER		
BIRTH DATE		

**SECTION 3:** List the date you passed the Uniform CPA Examination and the jurisdiction that you selected to examine for. **NOTE:** This does not necessarily mean the state you physically sat for the exam. If you sat for another state, you must have that state board provide all examination scores and status of your certification or license *directly* to this office. Review 49 Pa Code §11.16 for examination completion requirements.

DATE	STATE

**SECTION 4:** Indicate education. **NOTE:** If you obtained a graduate degree since you applied for the examination or are applying with 150 credits, you are required to have a transcript forwarded from the school *directly* to this office.

- BACHELOR'S WITHOUT 150 HOURS   
  GRADUATE   
  BACHELOR'S WITH 150 HOURS

**SECTION 5:** The following questions must be answered: *If you answered "yes" to questions 3-7, provide a full written explanation in addition to a certified copy of the record with this application.*

	YES	NO
1. Do you hold, or have you ever held, a license, certificate, permit, registration or other authorization to practice a profession or occupation in any state or jurisdiction?		
2. If you answered yes to the above question, please provide the profession and state or jurisdiction:		
3. Have you had disciplinary action taken against a professional or occupational license, certificate, permit, registration or other authorization to practice a profession or occupation issued to you in any state or jurisdiction or have you agreed to voluntary surrender in lieu of discipline?	<input type="checkbox"/> CHECK HERE IF ACTION WAS TAKEN IN PA-CERTIFIED COPIES NOT REQUIRED IF ACTION TAKEN BY PA BOARD	
4. Do you currently have any disciplinary charges pending against your professional or occupational license, certificate, permit or registration in any state or jurisdiction?		
5. Have you withdrawn an application for a professional or occupational license, certificate, permit or registration, had an application denied or refused, or for disciplinary reasons agreed not to apply or reapply for a professional or occupational license, certificate, permit or registration in any state or jurisdiction?		
6. Have you been convicted (found guilty, pled guilty or pled nolo contendere), received probation without verdict or accelerated rehabilitative disposition (ARD) as to any criminal charges, felony or misdemeanor, including any drug law violations? Note: You are not required to disclose any ARD or other criminal matter that has been expunged by order of a court.		
7. Do you currently have any criminal charges pending and unresolved in any state or jurisdiction?		

**SECTION 6: Certification**

I verify that this application is in the original format as supplied by the Department of State and has not been altered or otherwise modified in any way. I am aware of the criminal penalties for tampering with public records or information pursuant to 18 Pa. C.S. § 4911.

I verify that the statements in this application are true and correct to the best of my knowledge, information and belief. I understand that false statements are made subject to the penalties of 18 Pa. C.S. §4904 (relating to unsworn falsification to authorities) and may result in the suspension, revocation or denial of my license, certificate.

**SOCIAL SECURITY ACT CERTIFICATION**

In order to comply with federal law, the State Board of Accountancy is obligated to inform each applicant or licensee from whom it requests a social security number that disclosing such number is mandatory in order for this Board to comply with the requirements of the federal Social Security Act pertaining to Child Support Enforcement, as implemented in the Commonwealth of Pennsylvania at 23 Pa. C.S. §4304.1(a). In order to enforce domestic support orders, at the request of the Commonwealth's Department of Human Services (DHS), the licensing boards must provide to DHS information prescribed by DHS about the licensee, including the social security number.

Applicant signature (same person as listed in Section 1)-DO NOT PRINT \_\_\_\_\_ Date-must be within 30 days of receipt in Board Office

1. Verification of experience: Form must be completed by your CPA verifier (Section 2 and 3 only) and must be received in the Board Office directly from your CPA verifier. Refer to Section 4.2 of the CPA Law for experience requirements for licensure.

2. Transcripts: Must be received directly from your college or university *if not previously submitted with examination application* (i.e. graduate degree or 150 hours). You are responsible for requesting transcripts be sent from your college or university directly to the board office.

3. Continuing professional education (CPE) reporting form: You are exempt from this requirement only during the CPE reporting period in which you complete the CPA Examination. Document 80 qualified hours on the CPE reporting form and submit with this application. CPE must be obtained from approved program sponsors. NOTE: Reporting period is the two-year period beginning January of even numbered year through December of odd numbered year (i.e. 1-1-16 – 12-31-17). You do not have to submit CPE if you passed the CPA Examination within that two-year period.

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## VERIFICATION OF EXPERIENCE FORM

**SUBMIT THIS APPLICATION ONLY IF YOU HAVE PASSED THE UNIFORM CPA EXAMINATION AND HAVE MET ALL REQUIREMENTS FOR CERTIFICATION IN THE CPA LAW. BLACK INK ONLY.**

**SECTION 1: Candidate *only* completes Section 1 and then gives to CPA/PA Verifier to complete Sections 2 and 3:**

CANDIDATE NAME		
EMPLOYER'S BUSINESS NAME- REQUIRED-IF NOT CURRENTLY EMPLOYED YOU MUST INDICATE SUCH		
EMPLOYER'S BUSINESS ADDRESS	STREET	
	CITY/STATE	
	ZIP CODE	
FIRM LICENSE # (If Applicable)	AF-	-L (IF APPLICABLE)
EMAIL ADDRESS:		
BUSINESS TELEPHONE NUMBER		

**SECTION 2: Verifying licensed CPA/PA ONLY must complete this section and return directly to the State Board of Accountancy:**

VERIFYING LICENSED PROFESSIONAL INFORMATION	NAME/TITLE	
	BUSINESS NAME AT TIME OF VERIFICATION	
	BUSINESS ADDRESS	
EXPERIENCE WAS OBTAINED IN:	<input type="checkbox"/> - GOVERNMENT <input type="checkbox"/> - ACADEMIA <input type="checkbox"/> - INDUSTRY (not an accounting firm) <input type="checkbox"/> - PUBLIC PRACTICE (accounting firm)	
CANDIDATE'S EXPERIENCE UNDER MY VERIFICATION WAS FROM: DATE CANNOT GO PAST DATE CERTIFICATION APPLICATION RECEIVED IN BOARD OFFICE	___/___/___ TO ___/___/___ (MUST USE COMPLETE DATES) MM/DD/YYYY MM/DD/YYYY	
INTERNSHIP DATES, IF APPLICABLE	___/___/___ TO ___/___/___ (MUST USE COMPLETE DATES) MM/DD/YYYY MM/DD/YYYY INTERNSHIPS CANNOT BE COUNTED IF LISTED ON COLLEGE TRANSCRIPTS FOR CREDIT	

**SECTION 2 (CONTINUED):** *Verifying licensed professional must complete this section and return directly to the State Board of Accountancy: Please list the hours performed by candidate in each category and give a FULL explanation of the work done in each category. Please attach narrative if additional space is required, list the category where the hours were obtained. Refer to State Board of Accountancy Regulations Section 11.55(c) for further details.*

**ATTEST ACTIVITY:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**BUSINESS VALUATIONS:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**PREPARATION OF INCOME AND NONPROFIT TAX RETURNS:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**TAX RESEARCH THAT IS PROPERLY DOCUMENTED:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**REPRESENTATION BEFORE A GOVERNMENT AGENCY ON A TAX MATTER:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**FINANCIAL FORECASTS, ANALYSES AND PROJECTIONS:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**MANAGEMENT ADVISORY SERVICES THAT MEET AICPA STANDARDS:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**MANAGEMENT AND SUPERVISION OF ACCOUNTING FUNCTIONS AND PREPARING FINANCIAL STATEMENT FOR PROFIT OR NOT-FOR-PROFIT ENTITIES:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**PROFESSIONAL ACCOUNTING-RELATED WORK IN A PUBLIC ACCOUNTING FIRM:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**TEACHING ACCOUNTING, AUDITING, TAXATION AND RELATED COURSES FOR ACADEMIC CREDIT AT AN ACCREDITED COLLEGE OR UNIVERSITY:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**GRAND TOTAL OF HOURS:** \_\_\_\_\_ (Refer to 49 Pa Code §11.55 for total experience hours required)

**INTERNSHIPS CANNOT BE COUNTED IF LISTED ON COLLEGE TRANSCRIPTS FOR CREDIT**

**SECTION 3: Certification**

I certify under the penalty of perjury that my verification of the candidates experience is true and correct and that they have obtained the experience as indicated and that I was currently licensed to practice as a CPA/PA during the period of verification. I verify that this application is in the original format as supplied by the Department of State and has not been altered or otherwise modified in any way. I am aware of the criminal penalties for tampering with public records or information pursuant to 18 Pa C.S. §4911. I verify that the statements in this application are true and correct to the best of my knowledge, information and belief. I understand that false statements are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities) and may result in the suspension, revocation or denial of my license, certificate, permit or registration.

_____ Signature of Verifier (same person as listed in Section 2)- <u>DO NOT PRINT</u>		_____ Date Signed-must be within 30 days of receipt in Board Office
_____ Printed Name of Verifier		
_____ License Number	_____ State of Licensure	_____ Expiration Date of License

**VERIFIER MUST BE ACTIVELY LICENSED THROUGHOUT THE WHOLE PERIOD OF VERIFICATION.**

**THIS FORM MUST BE SUBMITTED BY THE VERIFIER ONLY- FORM WILL NOT BE ACCEPTED IF SUBMITTED BY APPLICANT OR WITH THE APPLICATION.**

### VERIFIER'S RESPONSIBILITIES

You have personally verified the work performed by the candidate.

Your CPA/PA license was current throughout the entire period of verification.

You either employed the candidate or both candidate and you were employed by the same employer, or has another similar relationship approved by the Board prior to the period of verification.

Is directly or indirectly responsible for evaluating the candidate's work.

### DEGREE AND QUALIFIED EXPERIENCE

Conditional candidate who passed at least one part of the exam before December 31, 2011 has two options:

1. Baccalaureate degree – 120 semester credit hours | two years of experience – A candidate can become licensed with 120 semester credit hours and two years (1,600 hours) of qualified experience within ten years prior to the date of certification application.
2. Masters or other post-graduate degree – 150 semester credit hours | one year of experience – A candidate can become licensed with 150 semester credit hours and one year (1,600 hours) of qualified experience within ten years prior to the date of certification application

All other candidates need 150 semester credit hours of education and must have one year (1,600 hours) of qualified experience within five years prior to the date of certification application.

Each year of qualified experience shall be met by attaining 1,600 hours in no less than twelve months.

### UNACCEPTABLE EXPERIENCE

Experience that is not verified in accordance with Section 11.56.

Experience comprising nonprofessional work, including recruiting, marketing, administration and appraisals.

Paraprofessional work and bookkeeping that does not comply with Section 11.56(c)(9).

Self employed

Work verified by a CPA who was *not actively licensed* at any time during the verification.

**NOTE:** The Board may reject a verification when the Board questions the independent exercise of judgment by the individual making the verification.

<b>NAME</b>	<b>LICENSE #</b>	<b>SOCIAL SECURITY #</b>	
<b>BIENNIAL REPORTING PERIOD FOR RENEWALS AND AUDITS</b>	<b>JANUARY 01 EVEN YEAR TO DECEMBER 31 ODD-YEAR</b>	<b>ACCOUNTING &amp; ATTEST REQUIRED: 24 hours for those participating in attest activity or supervising attest services</b>	<b>ETHICS REQUIRED: 4 hours</b>
		<b>TOTAL REQUIRED: 80 (for license renewal-must have 20 hours in each calendar year)</b>	

**LIST GROUP COURSES ONLY**

Firm, school or organization	Sponsor Number	Program title	Dates	A&A	Ethics	Other	Total
<b>SUBTOTAL</b>							

**LIST INDIVIDUAL STUDY COURSES ONLY (INTERACTIVE & NON-INTERACTIVE)**  
49 PA CODE § 11.64 (2)

**MAXIMUM CREDIT - 40 HOURS**

Firm, school or organization	Sponsor Number	Program title	Dates	A&A	Ethics	Other	Total
<b>SUBTOTAL</b>							

**LIST LECTURER, DISCUSSION LEADER, SPEAKER OR PROFESSOR**  
49 PA CODE § 11.64 (4) (ATTACH SIGNED PROOF FROM REGISTRAR ON LETTERHEAD)

**MAXIMUM CREDIT - 40 HOURS**

Firm, school or organization	Sponsor Number	Program title	Dates	A&A	Ethics	Other	Total
<b>TOTAL CPE:</b>							

**DUPLICATE THIS FORM AS NEEDED**

**COPIES OF CPE CERTIFICATES OF COMPLETION FOR EACH COURSE MUST ACCOMPANY THIS FORM-CPE MUST BE LISTED IN CHRONOLOGICAL ORDER**



# STATE BOARD OF ACCOUNTANCY

**MAILING ADDRESS**  
STATE BOARD OF ACCOUNTANCY  
P.O. BOX 2649  
HARRISBURG, PA 17105

**COURIER ADDRESS**  
STATE BOARD OF ACCOUNTANCY  
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**PHONE** 717-783-1404  
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**WEB** [www.dos.pa.gov/account](http://www.dos.pa.gov/account)

## CERTIFIED PUBLIC ACCOUNTANT – FOREIGN RECIPROcity APPLICATION

**INITIAL LICENSURE - \$65.00 NON-REFUNDABLE APPLICATION FEE.** U.S. Check or money order only, made payable to the "Commonwealth of Pennsylvania." There is a \$20.00 charge for all checks returned "not paid" regardless of the reason for non-payment. If a pending application is older than one year from the date submitted and the applicant wishes to continue the application process, the Board shall require the applicant to submit a new application including the required fee. In order to complete the application process, many of the supporting documents associated with the application cannot be more than six months from the date of issuance. License being issued once application is approved/processed will expire December 31<sup>st</sup> of the odd numbered year. You will need CPE to renew your license. Use black ink only. Submit original application to the Board, not a copy.

**NOTE: Only individuals who hold the following certification/designation may apply for foreign reciprocity in Pennsylvania:**

Chartered Accountant (CA) in New Zealand (NZICA)

Chartered Accountant (CA) in Ireland (ICAI)

Chartered Accountant (CA) in Canada (CICA)

Contador Público Certificado (CPC) in Mexico (IMCP)

Chartered Accountant (CA) in Australia (ICAA)

Certified Public Accountant (CPA) in Hong Kong (HKICPA)

### SECTION 1:

APPLICANT NAME		
MAIDEN NAME, IF APPLICABLE		
CURRENT EMPLOYER'S BUSINESS NAME: REQUIRED-IF NOT CURRENTLY EMPLOYED YOU MUST INDICATE SUCH		
EMPLOYER'S BUSINESS ADDRESS	STREET	
	CITY/STATE	
	ZIP CODE	
BUSINESS TELEPHONE NUMBER		
EMAIL ADDRESS:		
Would you like us to communicate with you regarding this application via e-mail? <input type="checkbox"/> Yes <input type="checkbox"/> No		

### SECTION 2:

HOME ADDRESS	STREET	
	CITY/STATE	
	ZIP CODE	
HOME TELEPHONE NUMBER		
SOCIAL SECURITY NUMBER		
BIRTH DATE		

**SECTION 3:** List the date you passed the International Qualification Examination (IQEX) and the country in which you passed. Applicants must hold a certificate in Canada, Australia, Ireland, Mexico, New Zealand or Hong Kong. Refer to Section 5.1 of the CPA Law. See NASBA's website for further information regarding the IQEX: [www.nasba.org](http://www.nasba.org), click on "Exams". NOTE: Applicant is responsible for requesting certification of their IQEX Examination to be sent directly to the Pennsylvania State Board of Accountancy from NASBA.

DATE	COUNTRY

**SECTION 4:** The following questions must be answered: *If you answered "yes" to questions 3-7, provide a full written explanation in addition to a certified copy of the record with this application.*

	YES	NO
1. Do you hold, or have you ever held, a license, certificate, permit, registration or other authorization to practice a profession or occupation in any state or jurisdiction?		
2. If you answered yes to the above question, please provide the profession and state or jurisdiction:		
3. Have you had disciplinary action taken against a professional or occupational license, certificate, permit, registration or other authorization to practice a profession or occupation issued to you in any state or jurisdiction or have you agreed to voluntary surrender in lieu of discipline?	<input type="checkbox"/> CHECK HERE IF ACTION WAS TAKEN IN PA-CERTIFIED COPIES NOT REQUIRED IF ACTION TAKEN BY PA BOARD	
4. Do you currently have any disciplinary charges pending against your professional or occupational license, certificate, permit or registration in any state or jurisdiction?		
5. Have you withdrawn an application for a professional or occupational license, certificate, permit or registration, had an application denied or refused, or for disciplinary reasons agreed not to apply or reapply for a professional or occupational license, certificate, permit or registration in any state or jurisdiction?		
6. Have you been convicted (found guilty, pled guilty or pled nolo contendere), received probation without verdict or accelerated rehabilitative disposition (ARD) as to any criminal charges, felony or misdemeanor, including any drug law violations? Note: You are not required to disclose any ARD or other criminal matter that has been expunged by order of a court.		
7. Do you currently have any criminal charges pending and unresolved in any state or jurisdiction?		

**SECTION 5: List the foreign designation certificate/license number, foreign jurisdiction/country in which you are certified/licensed or have applied for certification/licensure to practice public accounting, the date your certificate/license was originally issued and the date your certificate/license expires. NOTE: Certificate/License must be active and cannot have been revoked or suspended and the credential must allow the certificate/license holder to issue reports and financial statements.**

CERTIFICATE/LICENSE NUMBER	JURISDICTION/COUNTRY	ISSUE DATE	EXPIRATION DATE

**SECTION 6: Identify the examination passed in the foreign jurisdiction in which you hold a current certificate/license to practice public accounting. NOTE: Applicant is responsible for requesting certification of their examination to be sent directly to the Pennsylvania State Board of Accountancy from the foreign jurisdiction public accounting authority.**

EXAMINATION	JURISDICTION	DATE OF EXAMINATION

**SECTION 7: CERTIFICATION**

I verify that this application is in the original format as supplied by the Department of State and has not been altered or otherwise modified in any way. I am aware of the criminal penalties for tampering with public records or information pursuant to 18 Pa. C.S. §4911.

I verify that the statements in this application are true and correct to the best of my knowledge, information and belief. I understand that false statements are made subject to the penalties of 18 Pa. C.S. §4904 (relating to unsworn falsification to authorities) and may result in the suspension, revocation or denial of my license, certificate.

**Social Security Act Certification:**

In order to comply with federal law, the State Board of Accountancy is obligated to inform each applicant or licensee from whom it requests a social security number that disclosing such number is mandatory in order for this Board to comply with the requirements of the federal Social Security Act pertaining to Child Support Enforcement, as implemented in the Commonwealth of Pennsylvania at 23 Pa. C.S. §4304.1(a). In order to enforce domestic support orders, at the request of the Commonwealth's Department of Human Services (DHS), the licensing boards must provide to DHS information prescribed by DHS about the licensee, including the social security number.

\_\_\_\_\_  
**Applicant signature (same person as listed in Section 1)**                      **Date-Must be within 30 days of Receipt in Board Office.**

**IT IS THE APPLICANT'S RESPONSIBILITY TO HAVE THE FOLLOWING DOCUMENTATION SUBMITTED TO THE PENNSYLVANIA STATE BOARD OF ACCOUNTANCY:**

- 1. Certification of certificate/license and examination-Must be received directly from the public accounting authority in the foreign jurisdiction in which you hold the active credential to practice public accounting. Your certification/license must be active and in good standing and cannot be revoked or suspended. Certification must include the educational, examination and experience requirements which had to be satisfied in order for your certificate/license to be issued. This credential must allow you to issue reports and financial statements.**
- 2. Certification of IQEX Examination-Must be received directly from the testing company (NASBA).**

# STATE BOARD OF ACCOUNTANCY

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## VERIFICATION OF EXPERIENCE FORM

**SUBMIT THIS APPLICATION ONLY IF YOU HAVE PASSED THE UNIFORM CPA EXAMINATION AND HAVE MET ALL REQUIREMENTS FOR CERTIFICATION IN THE CPA LAW. TYPEWRITTEN OR BLACK INK ONLY-MUST BE LEGIBLE.**

**SECTION 1: Candidate only completes this section:**

CANDIDATE NAME		
EMPLOYER'S CURRENT BUSINESS NAME: REQUIRED-IF NOT CURRENTLY EMPLOYED YOU MUST INDICATE SUCH		
EMPLOYER'S BUSINESS ADDRESS	STREET	
	CITY/STATE	
	ZIP CODE	
FIRM LICENSE # (If Applicable)	AF-	-L (IF APPLICABLE)
EMAIL ADDRESS:		
BUSINESS TELEPHONE NUMBER		

**SECTION 2: Verifying licensed CPA OR PA professional ONLY must complete this section and return directly to the State Board of Accountancy:**

VERIFYING LICENSED PROFESSIONAL INFORMATION	NAME/TITLE	
	BUSINESS NAME AT TIME OF VERIFICATION	
	BUSINESS ADDRESS	
EXPERIENCE WAS OBTAINED IN: CHECK ONLY ONE BOX THAT APPLIES	<input type="checkbox"/> - GOVERNMENT <input type="checkbox"/> - ACADEMIA <input type="checkbox"/> - INDUSTRY (not an accounting firm) <input type="checkbox"/> - PUBLIC PRACTICE (accounting firm)	
CANDIDATE'S EXPERIENCE UNDER MY VERIFICATION WAS FROM: NOTE: DATE CANNOT GO PAST DATE THAT CERTIFICATION APPLICATION WAS RECEIVED IN BOARD OFFICE	___/___/___ TO ___/___/___ (MUST USE COMPLETE DATES) MM/DD/YYYY MM/DD/YYYY	
INTERNSHIP DATES, IF APPLICABLE	___/___/___ TO ___/___/___ (MUST USE COMPLETE DATES) MM/DD/YYYY MM/DD/YYYY <b><u>INTERNSHIPS CANNOT BE COUNTED IF LISTED ON COLLEGE TRANSCRIPTS FOR CREDIT.</u></b>	

**SECTION 2 (CONTINUED):** *Verifying licensed professional must complete this section and return directly to the State Board of Accountancy: Please list the hours performed by candidate in each category and give a FULL explanation of the work done in each category. Please attach narrative if additional space is required, list the category where the hours were obtained. Refer to State Board of Accountancy Regulations Section 11.55(c) for further details.*

**ATTEST ACTIVITY:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**BUSINESS VALUATIONS:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**PREPARATION OF INCOME AND NONPROFIT TAX RETURNS:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**TAX RESEARCH THAT IS PROPERLY DOCUMENTED:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**REPRESENTATION BEFORE A GOVERNMENT AGENCY ON A TAX MATTER:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**FINANCIAL FORECASTS, ANALYSES AND PROJECTIONS:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**MANAGEMENT ADVISORY SERVICES THAT MEET AICPA STANDARDS:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**MANAGEMENT AND SUPERVISION OF ACCOUNTING FUNCTIONS AND PREPARING FINANCIAL STATEMENT FOR PROFIT OR NOT-FOR-PROFIT ENTITIES:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**PROFESSIONAL ACCOUNTING-RELATED WORK IN A PUBLIC ACCOUNTING FIRM:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**TEACHING ACCOUNTING, AUDITING, TAXATION AND RELATED COURSES FOR ACADEMIC CREDIT AT AN ACCREDITED COLLEGE OR UNIVERSITY:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**GRAND TOTAL OF HOURS:** \_\_\_\_\_ (REFER TO 49 PA CODE §11.55 FOR TOTAL EXPERIENCE HOURS REQUIRED)

**INTERNSHIPS CANNOT BE COUNTED IF LISTED ON COLLEGE TRANSCRIPTS FOR CREDIT**

**SECTION 3: CERTIFICATION**

I certify under the penalty of perjury that my verification of the candidates experience is true and correct and that they have obtained the experience as indicated and that I was currently licensed to practice as a CPA/PA during the period of verification. I verify that this application is in the original format as supplied by the Department of State and has not been altered or otherwise modified in any way. I am aware of the criminal penalties for tampering with public records or information pursuant to 18 Pa C.S. § 4911. I verify that the statements in this application are true and correct to the best of my knowledge, information and belief. I understand that false statements are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities) and may result in the suspension, revocation or denial of my license, certificate, permit or registration.

\_\_\_\_\_  
Signature of Verifier (same person as listed in Section 2)-DO NOT PRINT

\_\_\_\_\_  
Date Signed-must be within  
30 days of receipt at Board  
Office

\_\_\_\_\_  
Printed Name of Verifier

\_\_\_\_\_  
License Number

\_\_\_\_\_  
State of Licensure

\_\_\_\_\_  
Expiration Date of License

**VERIFIER MUST BE ACTIVELY LICENSED THROUGHOUT THE  
WHOLE PERIOD OF VERIFICATION.**

**THIS FORM MUST BE SUBMITTED BY THE VERIFIER ONLY-FORM  
WILL NOT BE ACCEPTED IF SUBMITTED BY APPLICANT OR WITH  
THE APPLICATION.**

### VERIFIER'S RESPONSIBILITIES:

You have personally verified the work performed by the candidate.  
Your CPA/PA license was current throughout the entire period of verification.  
You either employed the candidate or both candidate and you were employed by the same employer, or has another similar relationship approved by the Board prior to the period of verification.  
Is directly or indirectly responsible for evaluating the candidate's work.

### DEGREE AND QUALIFIED EXPERIENCE:

Conditional candidate who passed at least one part of the exam before December 31, 2011 has two options:

1. Baccalaureate degree – 120 semester credit hours | two years of experience – A candidate can become licensed with 120 semester credit hours and two years (1,600 hours) of qualified experience within ten years prior to the date of certification application.
2. Masters or other post-graduate degree – 150 semester credit hours | one year of experience – A candidate can become licensed with 150 semester credit hours and one year (1,600 hours) of qualified experience within ten years prior to the date of certification application

All other candidates need 150 semester credit hours of education and must have one year (1,600 hours) of qualified experience within five years prior to the date of certification application.

Each year of qualified experience shall be met by attaining 1,600 hours in no less than twelve months.

### UNACCEPTABLE EXPERIENCE:

Experience that is not verified in accordance with Section 11.56.  
Experience comprising nonprofessional work, including recruiting, marketing, administration and appraisals.  
Paraprofessional work and bookkeeping that does not comply with Section 11.56(c)(9).  
SELF EMPLOYED  
Work verified by a CPA who was *not actively licensed* at any time during the verification.

NOTE: The Board may reject a verification when the Board questions the independent exercise of judgment by the individual making the verification.



# STATE BOARD OF ACCOUNTANCY

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## CERTIFIED PUBLIC ACCOUNTANT – DOMESTIC RECIPROcity APPLICATION

LICENSED LESS THAN 5 YEARS    
  LICENSED 5 YEARS OR MORE WITHOUT LAPSE

COMPLETE APPLICATION IN BLACK INK

**INITIAL LICENSURE - \$65.00 NON-REFUNDABLE APPLICATION FEE.** Check or money order only, made payable to the "Commonwealth of Pennsylvania." There is a \$20.00 charge for all checks returned "not paid" regardless of the reason for non-payment. If a pending application is older than one year from the date submitted and the applicant wishes to continue the application process, the Board shall require the applicant to submit a new application including the required fee. In order to complete the application process, many of the supporting documents associated with the application cannot be more than six months from the date of issuance. License being issued once application is approved/processed will expire December 31<sup>st</sup> of the odd numbered year. You will need CPE to renew your license. Black ink only. Submit original signed application and not a copy.

**SECTION 1:**

APPLICANT NAME		
MAIDEN NAME, IF APPLICABLE		
EMPLOYER'S BUSINESS NAME-REQUIRED-IF NOT CURRENTLY EMPLOYED INDICATE SUCH		
EMPLOYER'S BUSINESS ADDRESS	STREET	
	CITY/STATE	
	ZIP CODE	
BUSINESS TELEPHONE NUMBER		
EMAIL ADDRESS:		
Would you like us to communicate with you regarding this application via e-mail? <input type="checkbox"/> Yes <input type="checkbox"/> No		

**SECTION 2:**

HOME ADDRESS	STREET	
	CITY/STATE	
	ZIP CODE	
HOME TELEPHONE NUMBER		
SOCIAL SECURITY NUMBER		
BIRTH DATE		

**SECTION 3: List the date you passed the Uniform CPA Examination and the state in which you passed. Review 49 Pa Code §11.16 for examination completion requirements.**

DATE	STATE

**SECTION 4: Indicate education.**

BACHELOR'S

GRADUATE

150 HOURS

**SECTION 5: The following questions must be answered: If you answered "yes" to questions 3-7, provide a full written explanation in addition to a certified copy of the record with this application.**

	YES	NO
1. Do you hold, or have you ever held, a license, certificate, permit, registration or other authorization to practice a profession or occupation in any state or jurisdiction?		
2. If you answered yes to the above question, please provide the profession and state or jurisdiction:		
3. Have you had disciplinary action taken against a professional or occupational license, certificate, permit, registration or other authorization to practice a profession or occupation issued to you in any state or jurisdiction or have you agreed to voluntary surrender in lieu of discipline?	<input type="checkbox"/> CHECK HERE IF ACTION WAS TAKEN IN PA-CERTIFIED COPIES NOT REQUIRED IF ACTION TAKEN BY PA BOARD	
4. Do you currently have any disciplinary charges pending against your professional or occupational license, certificate, permit or registration in any state or jurisdiction?		
5. Have you withdrawn an application for a professional or occupational license, certificate, permit or registration, had an application denied or refused, or for disciplinary reasons agreed not to apply or reapply for a professional or occupational license, certificate, permit or registration in any state or jurisdiction?		
6. Have you been convicted (found guilty, pled guilty or pled nolo contendere), received probation without verdict or accelerated rehabilitative disposition (ARD) as to any criminal charges, felony or misdemeanor, including any drug law violations? Note: You are not required to disclose any ARD or other criminal matter that has been expunged by order of a court.		
7. Do you currently have any criminal charges pending and unresolved in any state or jurisdiction?		

**SECTION 6:**

I verify that this application is in the original format as supplied by the Department of State and has not been altered or otherwise modified in any way. I am aware of the criminal penalties for tampering with public records or information pursuant to 18 Pa. C.S. § 4911.

I verify that the statements in this application are true and correct to the best of my knowledge, information and belief. I understand that false statements are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities) and may result in the suspension, revocation or denial of my license, certificate permit or registration.

**Social Security Act Certification**

In order to comply with federal law, the State Board of Accountancy is obligated to inform each applicant or licensee from whom it requests a social security number that disclosing such number is mandatory in order for this Board to comply with the requirements of the federal Social Security Act pertaining to Child Support Enforcement, as implemented in the Commonwealth of Pennsylvania at 23 Pa. C.S. §4304.1(a). In order to enforce domestic support orders, at the request of the Commonwealth's Department of Human Services (DHS), the licensing boards must provide to DHS information prescribed by DHS about the licensee, including the social security number.

\_\_\_\_\_  
Applicant signature (same person listed in Section 1)

\_\_\_\_\_  
Date-MUST BE WITHIN 30 DAYS OF RECEIPT IN BOARD OFFICE

REVIEW SECTION 5 OF THE CPA LAW REGARDING DOMESTIC RECIPROCITY BEFORE COMPLETING AND SUBMITTING THIS APPLICATION  
**IT IS THE APPLICANT'S RESPONSIBILITY TO HAVE THE FOLLOWING DOCUMENTATION SUBMITTED TO THE PENNSYLVANIA STATE BOARD OF ACCOUNTANCY:**

**1. Verification of current licensure and examination grades *directly* from the state in which you hold a license and/or passed the Uniform CPA Examination. Applicant is responsible for requesting this information.**

**2. *If you have been licensed less than five years, or your license has lapsed at any time within the most recent 5 years, all of the following are required, in addition to having your verification of current license and examination grades submitted directly from the state in which you hold a license and/or passed the Uniform CPA Examination. Applicant responsible for requesting this information:***

- A. Verification of experience - Form must be completed by your CPA verifier (Section 2 and 3 only) and must be received in the Board Office directly from your CPA verifier. One year experience must be within the preceding 5 year period for Domestic Reciprocity applicants.**
- B. Verification of education – Transcripts must be sent directly from the college/university to the Board Office.**
- C. Continuing professional education (CPE) reporting form - You are exempt from this requirement only during the CPE reporting period in which you complete the CPA Examination. Document 80 qualified hours on the CPE Reporting Form and submit with this application. CPE must be obtained from approved program sponsors. NOTE: CPE reporting period is the two-year period beginning January of even numbered year through December of odd numbered year (i.e. 1/1/14-12/31/15).**

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## VERIFICATION OF EXPERIENCE FORM

**SUBMIT THIS APPLICATION ONLY IF YOU HAVE PASSED THE UNIFORM CPA EXAMINATION AND HAVE MET ALL REQUIREMENTS FOR CERTIFICATION IN THE CPA LAW. TYPEWRITTEN OR BLACK INK ONLY.**

**SECTION 1: Candidate only completes Section 1 and then gives to CPA/PA Verifier to complete Sections 2 and 3:**

CANDIDATE NAME		
EMPLOYER'S BUSINESS NAME- REQUIRED-IF NOT CURRENTLY EMPLOYED YOU MUST INDICATE SUCH		
EMPLOYER'S BUSINESS ADDRESS	STREET	
	CITY/STATE	
	ZIP CODE	
FIRM LICENSE # (If Applicable)	AF-	-L (IF APPLICABLE)
EMAIL ADDRESS:		
BUSINESS TELEPHONE NUMBER		

**SECTION 2: Verifying licensed CPA/PA ONLY must complete this section and return directly to the State Board of Accountancy:**

VERIFYING LICENSED PROFESSIONAL INFORMATION	NAME/TITLE	
	BUSINESS NAME AT TIME OF VERIFICATION	
	BUSINESS ADDRESS	
EXPERIENCE WAS OBTAINED IN:	<input type="checkbox"/> - GOVERNMENT <input type="checkbox"/> - ACADEMIA <input type="checkbox"/> - INDUSTRY (not an accounting firm) <input type="checkbox"/> - PUBLIC PRACTICE (accounting firm)	
CANDIDATE'S EXPERIENCE UNDER MY VERIFICATION WAS FROM: DATE CANNOT GO PAST DATE CERTIFICATION APPLICATION RECEIVED IN BOARD OFFICE	___/___/___ TO ___/___/___ (MUST USE COMPLETE DATES) MM/DD/YYYY      MM/DD/YYYY	
INTERNSHIP DATES, IF APPLICABLE	___/___/___ TO ___/___/___ (MUST USE COMPLETE DATES) MM/DD/YYYY      MM/DD/YYYY INTERNSHIPS CANNOT BE COUNTED IF LISTED ON COLLEGE TRANSCRIPT FOR CREDIT	

**SECTION 2 (CONTINUED):** *Verifying licensed professional must complete this section and return directly to the State Board of Accountancy: Please list the hours performed by candidate in each category and give a FULL explanation of the work done in each category. Please attach narrative if additional space is required, list the category where the hours were obtained. Refer to State Board of Accountancy Regulations Section 11.55(c) for further details.*

**ATTEST ACTIVITY:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**BUSINESS VALUATIONS:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**PREPARATION OF INCOME AND NONPROFIT TAX RETURNS:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**TAX RESEARCH THAT IS PROPERLY DOCUMENTED:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**REPRESENTATION BEFORE A GOVERNMENT AGENCY ON A TAX MATTER:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**FINANCIAL FORECASTS, ANALYSES AND PROJECTIONS:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**MANAGEMENT ADVISORY SERVICES THAT MEET AICPA STANDARDS:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**MANAGEMENT AND SUPERVISION OF ACCOUNTING FUNCTIONS AND PREPARING FINANCIAL STATEMENT FOR PROFIT OR NOT-FOR-PROFIT ENTITIES:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**PROFESSIONAL ACCOUNTING-RELATED WORK IN A PUBLIC ACCOUNTING FIRM:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**TEACHING ACCOUNTING, AUDITING, TAXATION AND RELATED COURSES FOR ACADEMIC CREDIT AT AN ACCREDITED COLLEGE OR UNIVERSITY:** Total Hours: \_\_\_\_\_

Explanation: \_\_\_\_\_  
\_\_\_\_\_

**GRAND TOTAL OF HOURS:** \_\_\_\_\_ (REFER TO 49 PA CODE §11.55 FOR TOTAL EXPERIENCE HOURS REQUIRED)

**INTERNSHIPS CANNOT BE COUNTED IF LISTED ON COLLEGE TRANSCRIPTS FOR CREDIT**

I certify under the penalty of perjury that my verification of the candidates experience is true and correct and that they have obtained the experience as indicated and that I was currently licensed to practice as a CPA/PA during the period of verification. I verify that this application is in the original format as supplied by the Department of State and has not been altered or otherwise modified in any way. I am aware of the criminal penalties for tampering with public records or information pursuant to 18 Pa C.S. § 4911. I verify that the statements in this application are true and correct to the best of my knowledge, information and belief. I understand that false statements are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities) and may result in the suspension, revocation or denial of my license, certificate, permit or registration.

\_\_\_\_\_  
Signature of Verifier (same person listed in Section 2)-DO NOT PRINT

\_\_\_\_\_  
Date Signed-must be within 30 days of receipt in Board Office

\_\_\_\_\_  
Printed Name of Verifier

\_\_\_\_\_  
License Number

\_\_\_\_\_  
State of Licensure

\_\_\_\_\_  
Expiration Date of License

VERIFIER MUST BE ACTIVELY LICENSED THROUGHOUT THE WHOLE PERIOD OF VERIFICATION.

THIS FORM MUST BE SUBMITTED BY THE VERIFIER ONLY- FORM WILL NOT BE ACCEPTED IF SUBMITTED BY APPLICANT OR WITH THE APPLICATION.

### **VERIFIER'S RESPONSIBILITIES:**

You have personally verified the work performed by the candidate.

Your CPA/PA license was current throughout the entire period of verification.

You either employed the candidate or both candidate and you were employed by the same employer, or has another similar relationship approved by the Board prior to the period of verification.

Is directly or indirectly responsible for evaluating the candidate's work.

**Conditional candidate who passed at least one part of the exam before December 31, 2011 has two options:**

1. Baccalaureate degree – 120 semester credit hours | two years of experience – A candidate can become licensed with 120 semester credit hours and two years (1,600 hours) of qualified experience within ten years prior to the date of certification application.
2. Masters or other post-graduate degree – 150 semester credit hours | one year of experience – A candidate can become licensed with 150 semester credit hours and one year (1,600 hours) of qualified experience within ten years prior to the date of certification application

All other candidates need 150 semester credit hours of education and must have one year (1,600 hours) of qualified experience within five years prior to the date of certification application.

Each year of qualified experience shall be met by attaining 1,600 hours in no less than twelve months.

### **UNACCEPTABLE EXPERIENCE:**

Experience that is not verified in accordance with Section 11.56.

Experience comprising nonprofessional work, including recruiting, marketing, administration and appraisals.

Paraprofessional work and bookkeeping that does not comply with Section 11.56(c)(9).

SELF EMPLOYED

Work verified by a CPA who was *not actively licensed* at any time during the verification.

**NOTE:** The Board may reject a verification when the Board questions the independent exercise of judgment by the individual making the verification.

<b>NAME</b>	<b>LICENSE #</b>	<b>SOCIAL SECURITY #</b>	
<b>BIENNIAL REPORTING PERIOD FOR RENEWALS AND AUDITS</b>	<b>JANUARY 01 EVEN YEAR TO DECEMBER 31 ODD-YEAR</b>	<b>ACCOUNTING &amp; ATTEST REQUIRED: 24 hours for those participating in attest activity or supervising attest services</b>	<b>ETHICS REQUIRED: 4 hours</b>
		<b>TOTAL REQUIRED: 80 (for license renewal-must have 20 hours in each calendar year)</b>	

**LIST GROUP COURSES ONLY**

Firm, school or organization	Sponsor Number	Program title	Dates	A&A	Ethics	Other	Total
<b>SUBTOTAL</b>							

**LIST INDIVIDUAL STUDY COURSES ONLY (INTERACTIVE & NON-INTERACTIVE) MAXIMUM CREDIT - 40 HOURS**

49 Pa Code § 11.64 (2)

Firm, school or organization	Sponsor Number	Program title	Dates	A&A	Ethics	Other	Total
<b>SUBTOTAL</b>							

**LIST LECTURER, DISCUSSION LEADER, SPEAKER OR PROFESSOR MAXIMUM CREDIT - 40 HOURS**

49 Pa Code § 11.64 (4) (ATTACH SIGNED PROOF FROM REGISTRAR ON LETTERHEAD)

Firm, school or organization	Sponsor Number	Program title	Dates	A&A	Ethics	Other	Total
<b>TOTAL CPE:</b>							

COPIES OF CPE CERTIFICATES OF COMPLETION FOR EACH COURSE MUST ACCOMPANY THIS FORM-CPE MUST BE LISTED IN CHRONOLOGICAL ORDER DUPLICATE FORM AS NEEDED



# STATE BOARD OF ACCOUNTANCY

**MAILING ADDRESS**  
 STATE BOARD OF ACCOUNTANCY  
 P.O. BOX 2649  
 HARRISBURG, PA 17105

**COURIER ADDRESS**  
 STATE BOARD OF ACCOUNTANCY  
 2601 NORTH THIRD STREET  
 HARRISBURG, PA 17110

PHONE: 717-783-1404 FAX 717-705-5540  
 E-MAIL: [st-accountancy@pa.gov](mailto:st-accountancy@pa.gov)  
 WEB: [www.dos.pa.gov/account](http://www.dos.pa.gov/account)

## VERIFICATION OF EXPERIENCE FORM

**SUBMIT THIS APPLICATION ONLY IF YOU HAVE PASSED THE UNIFORM CPA EXAMINATION AND HAVE MET ALL REQUIREMENTS FOR CERTIFICATION IN THE CPA LAW. TYPEWRITTEN OR BLACK INK ONLY AND MUST BE LEGIBLE. READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING.**

### SECTION 1: Candidate only completes this section:

CANDIDATE NAME		
EMPLOYER'S BUSINESS NAME: <i>*REQUIRED-IF NOT CURRENTLY EMPLOYED YOU MUST INDICATE SUCH</i>		
EMPLOYER'S BUSINESS ADDRESS	STREET	
	CITY/STATE	
	ZIP CODE	
FIRM LICENSE # (if Applicable)	AF-	-L (IF APPLICABLE)
EMAIL ADDRESS:		
BUSINESS TELEPHONE NUMBER		

### SECTION 2: Verifying licensed CPA/PA ONLY to complete this section & return directly to the State Board of Accountancy:

VERIFYING LICENSED PROFESSIONALS INFORMATION	NAME/TITLE	
	BUSINESS NAME AT TIME OF VERIFICATION	
	BUSINESS ADDRESS	
EXPERIENCE WAS OBTAINED IN:	<input type="checkbox"/> - GOVERNMENT <input type="checkbox"/> - ACADEMIA <input type="checkbox"/> - INDUSTRY (not an accounting firm) <input type="checkbox"/> - PUBLIC PRACTICE (accounting firm)	
CANDIDATE'S EXPERIENCE UNDER MY VERIFICATION WAS FROM: NOTE: DATE CANNOT GO PAST DATE THAT CERTIFICATION APPLICATION RECEIVED BY BOARD	/ / TO / / (USE COMPLETE DATES) MM/DD/YYYY MM/DD/YYYY	
INTERNSHIP DATES, IF APPLICABLE	/ / TO / / (USE COMPLETE DATES) MM/DD/YYYY MM/DD/YYYY	

**SECTION 2 (CONTINUED):** Verifying licensed professional must complete this section and return directly to the State Board of Accountancy: Please list the hours performed by candidate in each category and give a FULL explanation of the work done in each category. Please attach narrative if additional space is required, list the category where the hours were obtained. Refer to State Board of Accountancy Regulations Section 11.55(c) for further details.

**ATTEST ACTIVITY:** Total Hours: \_\_\_\_\_  
Explanation: \_\_\_\_\_

**BUSINESS VALUATIONS:** Total Hours: \_\_\_\_\_  
Explanation: \_\_\_\_\_

**PREPARATION OF INCOME AND NONPROFIT TAX RETURNS:** Total Hours: \_\_\_\_\_  
Explanation: \_\_\_\_\_

**TAX RESEARCH THAT IS PROPERLY DOCUMENTED:** Total Hours: \_\_\_\_\_  
Explanation: \_\_\_\_\_

**REPRESENTATION BEFORE A GOVERNMENT AGENCY ON A TAX MATTER:** Total Hours: \_\_\_\_\_  
Explanation: \_\_\_\_\_

**FINANCIAL FORECASTS, ANALYSES AND PROJECTIONS:** Total Hours: \_\_\_\_\_  
Explanation: \_\_\_\_\_

**MANAGEMENT ADVISORY SERVICES THAT MEET AICPA STANDARDS:** Total Hours: \_\_\_\_\_  
Explanation: \_\_\_\_\_

**MANAGEMENT AND SUPERVISION OF ACCOUNTING FUNCTIONS AND PREPARING FINANCIAL STATEMENT FOR PROFIT OR NOT-FOR-PROFIT ENTITIES:**  
Total Hours: \_\_\_\_\_  
Explanation: \_\_\_\_\_

**PROFESSIONAL ACCOUNTING-RELATED WORK IN A PUBLIC ACCOUNTING FIRM:** Total Hours: \_\_\_\_\_  
Explanation: \_\_\_\_\_

**TEACHING ACCOUNTING, AUDITING, TAXATION AND RELATED COURSES FOR ACADEMIC CREDIT AT AN ACCREDITED COLLEGE OR UNIVERSITY:** Total Hours: \_\_\_\_\_  
Explanation: \_\_\_\_\_

**GRAND TOTAL OF HOURS:** \_\_\_\_\_ (Refer to 49 Pa Code §11.55 for total experience hours required)

**NOTE: INTERNSHIPS CANNOT BE COUNTED IF THEY ARE LISTED ON THE COLLEGE TRANSCRIPT FOR COLLEGE CREDIT.**

**SECTION 3: Certification**

I certify under the penalty of perjury that my verification of the candidates experience is true and correct and that they have obtained the experience as indicated and that I was currently licensed to practice as a CPA/PA during the period of verification. I verify that this application is in the original format as supplied by the Department of State and has not been altered or otherwise modified in any way. I am aware of the criminal penalties for tampering with public records or information pursuant to 18 Pa C.S. § 4911. I verify that the statements in this application are true and correct to the best of my knowledge, information and belief. I understand that false statements are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities) and may result in the suspension, revocation or denial of my license, certificate, permit or registration.

<u>Signature of Verifier (same person as listed in Section 2)-<i>DO NOT PRINT</i></u>	<u>Date Signed-must be within 30 days of receipt.</u>
<u>Printed Name of Verifier</u>	<u>Expiration Date of License</u>
<u>License Number</u>	<u>State of Licensure</u>

**VERIFIER MUST BE ACTIVELY LICENSED THROUGHOUT THE WHOLE PERIOD OF VERIFICATION.**

**THIS FORM MUST BE SUBMITTED BY THE VERIFIER ONLY-FORM WILL NOT BE ACCEPTED IF SUBMITTED BY APPLICANT OR WITH THE APPLICATION.**

VERIFIER'S RESPONSIBILITIES:

You have personally verified the work performed by the candidate.  
Your CPA/PA license was current throughout the entire period of verification.  
You either employed the candidate or both candidate and you were employed by the same employer, or has another similar relationship approved by the Board prior to the period of verification.  
Is directly or indirectly responsible for evaluating the candidate's work.

DEGREE AND QUALIFIED EXPERIENCE:

Conditional candidate who passed at least one part of the exam before December 31, 2011 has two options:

1. Baccalaureate degree – 120 semester credit hours | two years of experience – A candidate can become licensed with 120 semester credit hours and two years (1,600 hours) of qualified experience within ten years prior to the date of certification application.
2. Masters or other post-graduate degree – 150 semester credit hours | one year of experience – A candidate can become licensed with 150 semester credit hours and one year (1,600 hours) of qualified experience within ten years prior to the date of certification application

All other candidates need 150 semester credit hours of education and must have one year (1,600 hours) of qualified experience within five years prior to the date of certification application.

Each year of qualified experience shall be met by attaining 1,600 hours in no less than twelve months.

UNACCEPTABLE EXPERIENCE:

Experience that is not verified in accordance with Section 11.56.  
Experience comprising nonprofessional work, including recruiting, marketing, administration and appraisals.  
Paraprofessional work and bookkeeping that does not comply with Section 11.56(c)(9).  
Self employed  
Work verified by a CPA who was not actively licensed at any time during the verification.

**NOTE:** The Board may reject a verification when the Board questions the independent exercise of judgment by the individual making the verification.

NAME	LICENSE #	SOCIAL SECURITY #	TOTAL REQUIRED: 80 (WITH A MINIMUM OF 20 IN EA. CALENDAR YEAR FOR RENEWALS ONLY)
BIENNIAL REPORTING PERIOD FOR RENEWALS AND AUDITS	JANUARY 01 EVEN YEAR TO DECEMBER 31 ODD-YEAR	ACCOUNTING & ATTEST REQUIRED: 24 hours for those participating in attest activity or supervising attest services	ETHICS REQUIRED: 4

LIST GROUP COURSES ONLY						
Firm, school or organization	Sponsor Number	Program title	Dates	A&A	Ethics	Other
<b>SUBTOTAL</b>						

**LIST INDIVIDUAL STUDY COURSES ONLY (INTERACTIVE & NON-INTERACTIVE) MAXIMUM CREDIT - 40 HOURS**  
49 Pa Code § 11.64 (2)

Organization	Sponsor Number	Program title	Dates	A&A	Ethics	Other
<b>SUBTOTAL</b>						

**LIST LECTURER, DISCUSSION LEADER, SPEAKER OR PROFESSOR MAXIMUM CREDIT - 40 HOURS**  
49 Pa Code §11.64 (4) (ATTACH SIGNED PROOF FROM REGISTRAR ON LETTERHEAD)

Organization	Sponsor Number	Program title	Dates	A&A	Ethics	Other
<b>TOTAL CPE:</b>						

**NOTE: DUPLICATE THIS FORM AS NEEDED. COPIES OF CPE CERTIFICATES OF COMPLETION FOR EACH COURSE MUST ACCOMPANY THIS FORM-CPE MUST BE LISTED IN CHRONOLOGICAL ORDER**

COMMONWEALTH OF PENNSYLVANIA  
 DEPARTMENT OF STATE  
 BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS  
 STATE BOARD OF ACCOUNTANCY  
 P. O. BOX 2649  
 HARRISBURG, PENNSYLVANIA 17105  
[www.dos.pa.gov/account](http://www.dos.pa.gov/account)  
[st-accountancy@pa.gov](mailto:st-accountancy@pa.gov)  
 717-783-1404

## AUTHORSHIP CERTIFICATION STATEMENT

Name: _____ <small style="text-align: center;">Last</small>	_____ <small style="text-align: center;">First</small>	_____ <small style="text-align: center;">Middle</small>	Maiden Name: _____
License #: _____			

An individual may not renew a license in reliance upon CPE credit for authoring publications until the credit has been approved by the Board. This form is for authors wishing to seek CPE credit approval from the Board. Please complete in full and submit to the Board Office prior to the renewal period, allowing time for review by the Board and granting of the total CPE hours approved.

Please note that an article, book or publication must be in a subject matter that is relevant to maintaining the professional competence of a CPA or PA. The author will receive 1 CPE hour for each 50 minutes of research and writing, up to 20 hours. An individual will not receive CPE credit for less than 50 minutes of research and writing. See 49 Pa Code § 11.64(4).

*Your copy of the article, book or publication must be attached to this certification in order to be considered.*

This is to certify that I was the author for the following publication(s) (use black ink only). Submit original Authorship Certification Statement, not a copy:

Name of Article, Book, or Publication	Date of Publication (CPE will be awarded for the year of publication ONLY) 00/00/0000	Actual Hours of Research	Actual Hours of Writing	Category of CPE (Accounting and Attest, Tax, Ethics, or Other)

I certify under the penalty of perjury that I authored the publication and that I was currently licensed to practice as a CPA/PA during the period of publication. I verify that this form is in the original format as supplied by the Department of State and has not been altered or otherwise modified in any way. I am aware of the criminal penalties for tampering with public records or information under 18 Pa C.S. §4911. I verify that the statements in this form are true and correct to the best of my knowledge, information and belief. I understand that false statements are made subject to the penalties of 18 Pa C.S. §4904 (relating to unsworn falsification to authorities) and may result in the suspension, revocation or denial of my license, certificate, permit or registration.

Signature \_\_\_\_\_

Date-Must be signed within 30 days of date received in Board Office.

CDL-1



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)

State Board of Accountancy (AGENCY)

BY: Maura H. Z. Leh

DOCUMENT/FISCAL NOTE NO. 16A-5513

JUN 29 2017

DATE OF APPROVAL

DATE OF APPROVAL

DATE OF ADOPTION:

(Deputy General Counsel (Chief Counsel, Independent Agency) (Strike inapplicable title)

BY: Barry M. Berkowitz Barry M. Berkowitz, CPA

Check if applicable Copy not approved. Objections attached.

TITLE: Chairman (EXECUTIVE OFFICER, CHAIRMAN OR SECRETARY)

Check if applicable. No Attorney General approval or objection within 30 day after submission.

FINAL RULEMAKING COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF STATE BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS STATE BOARD OF ACCOUNTANCY

49 Pa. Code Chapter 11

ACT 73 AND ACT 15 AMENDMENTS

The State Board of Accountancy (Board) hereby amends §§ 11.1, 11.4, 11.5, 11.7, 11.8, 11.16, 11.55, 11.56, 11.63, 11.81, and 11.82, and adds §§ 11.23a and 11.57 (relating to competence to supervise attest services; and education requirements for CPA certification) to read as set forth in Annex A.

*Effective date*

The final-form rulemaking is effective January 1, 2018.

*Statutory Authority*

Section 3(a)(10), (11) and (12) of the CPA Law (act) (63 P.S. § 9.3(a) (10), (11) and (12)) authorizes the Board to promulgate these regulations. Specifically, section 3(a)(10) authorizes the Board to promulgate and enforce rules and regulations consistent with the act establishing requirements of continuing education and peer review and section 3(a)(11) authorizes the Board to promulgate and amend rules of professional conduct. Finally, section 3(a)(12) provides the Board's general authority to promulgate and enforce regulations as necessary and proper to carry into effect the provisions of the act.

*Description and Need for the Rulemaking*

The act of July 9, 2008 (P.L. 954, No. 73) (Act 73) amended the act in a number of significant ways. Act 73 provided for practice in this Commonwealth under substantial equivalency by persons licensed in other states. Act 73 also provided new education and experience standards for licensure. In addition, Act 73 increased from \$1,000 to \$10,000 the maximum civil penalty that the Board could levy in a disciplinary action and authorized the Board to assess the costs of investigation and made other technical revisions to the language of the act. Because the Board's existing regulations prohibit unlicensed practice with no mention of substantial equivalency and address what experience and education is acceptable, the Board concluded that it should amend its regulations to implement Act 73. Therefore, the Board proposed rulemaking that, in addition to other revisions, would provide that those practicing under provisions of substantial equivalency would be permitted to use of designations such as "CPA" or "PA" without having a current license issued by the Board and would set the required experience standards for licensure.

The act of June 19, 2013 (P.L. 46, No. 15) (Act 15) also amended the act. Previously, a candidate was required to have at least 1 year of experience that, among other things, included at least 400 hours of experience in attest activity in public accounting, as an internal auditor meeting certain standards, or as an auditor with a unit of the Federal, state or local government. Act 15 replaced this with a requirement that the candidate's year of experience include "providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, which were gained through employment in government, industry, academia or public practice." Additionally, a candidate had been required to have the experience "supervised by an individual with a current license to practice public accounting as a certified public accountant or public accountant in this Commonwealth or another state." Act 15 amended this provision to require only that the experience be "verified by" a



qualified individual. Because the Board's existing regulations address what experience is acceptable and set standards for the supervisor of that experience, the Board also concluded that it should amend its regulations to implement Act 15. The Board proposed rulemaking that, in addition to other revisions, would set competence standards for those supervising attest services or signing an accountant's report and would revise the minimum continuing professional education (CPE) requirements.

*Summary of Comments to the Proposed Rulemaking and the Board's Response*

The Board published notice of proposed rulemaking at 45 Pa.B. 2878 (June 13, 2015) with a 30-day public comment period. The Board received comments from the Pennsylvania Institute of Certified Public Accountants (PICPA) and from William J. Park, CPA. The Board received no other comments from the public. The Board received comments from the House Professional Licensure Committee (HPLC) and the Independent Regulatory Review Commission (IRRC) as part of their review of proposed rulemaking under the Regulatory Review Act (71 P.S. §§ 745.1-745.15). The Board did not receive any comments from the Senate Consumer Protection and Professional Licensure Committee (SCP/PLC).

Mr. Park indicated that he was overall in agreement with the proposed regulations, with certain exceptions. With the pace of change in the accounting profession and the increased importance of the attest function, he believes it would be prudent to require more than 80 hours in each year of experience before a CPA is permitted to sign an audit opinion, whereas proposed § 11.23a(b)(1) (relating to competence to supervise attest services) would require only 400 hours of experience in the previous 5 years in providing attest services. IRRC asked the Board to explain how its proposal sufficiently protects the public.

Prior to the Act 15 amendments, a candidate was required to have at least 400 hours of experience in attest activity during the prior 5 years to qualify for a license; there were no additional qualifications required to supervise attest activity once licensed. This rulemaking exceeds the prior standard by requiring ongoing attest experience of at least 400 hours within the immediately preceding 5 years before engaging in supervision of attest activity and by requiring 24 – not just 16 – hours of continuing professional education within the prior 24 months and for every biennial renewal period, in addition to maintaining the level of education, experience and professional conduct required by applicable generally accepted professional standards as described in § 11.27 (relating to auditing standards and other technical standards). These standards are generally consistent with those applicable to certified public accountants in other states. For example, in New York, one who supervises attest services or signs or authorizes someone to sign an accountant's report on financial statements shall have maintained the level of education, experience and professional conduct required by generally accepted professional standards, have completed at least 40 hours of continuing education in the area of accounting, auditing or attest during the prior 3 calendar years, and either have at least 1,000 hours of experience within the previous 5 years in providing attest services or reporting on financial statements or be employed by a firm that has undergone a satisfactory peer review. See, 8 CRR-NY 29.10(a)(13)(ii). Comparatively, in California a certified public accountant must complete a minimum of 500 hours of experience in attest services to be authorized to sign reports on attest engagements. See, Cal.Bus.&Prof. Code § 5095(a). The Board recognizes that, to Mr. Park's point, its experience

requirement is less than that of New York, while it exceeds that of California by requiring ongoing experience and continuing education. However, the Board believes that the standards it is setting are both necessary and sufficient to protect the public interest, without being overly burdensome.

Similarly, IRRC questioned why proposed § 11.23a(c) should exempt an accountant licensed before August 18, 2013, from the specific requirements of § 11.23a(b) otherwise required to show competence to supervise attest services or sign an accountant's report. In proposing the exemption, it appeared to the Board that one licensed before the Act 15 amendments would have already equally demonstrated competence through prior experience and ongoing CPE. However, having previously obtained that experience and completed appropriate CPE would not provide justification to waive the ethical requirement to maintain the level of education, experience and professional conduct required by generally accepted professional standards. Accordingly, upon further consideration, the Board has determined that it should completely remove this proposed exemption from § 11.23a. Those licensed before Act 15 will be required to demonstrate competence to the same extent as later-licensed accountants to supervise the provision of attest services or sign an accountant's report for attest services.

Additionally, because the CPA Law defines "attest activity" in a way that he believes could only be performed in public accounting or to a lesser extent in government, Mr. Park suggested that industry and academia be deleted from the settings of § 11.23a(b)(1)(i) in which experience may be acquired to show competence in attest services. The Board disagrees that the definition of "attest activity" in section 2 of the CPA Law (63 P.S. § 9.2) necessarily excludes experience obtained in industry or academia. As defined, "attest activity" requires the issuance of a report expressing an opinion as part of the provision of any of various services, including audits in accordance with Statements on Auditing Standards, a review of a financial statement performed in accordance with Statements on Standards for Accounting and Review Services, an engagement performed in accordance with Statements on Standards for Attestation Engagements, an audit performed in accordance with government auditing standards issued by the Comptroller General of the United States or any other engagement performed in accordance with attestation standards established by an organization such as the American Institute of Certified Public Accountants or the Public Company Accounting Oversight Board. Nowhere does this definition limit the setting in which these services may be provided. Section 4.2(d)(2) of the CPA Law (relating to requirements for issuance of certificate) requires an applicant for certification to have appropriate experience "providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, **which were gained through employment in government, industry, academia or public practice.**" 63 P.S. § 9.4b(d)(2) (emphasis supplied). Reading these two provisions together, the Board believes that the General Assembly intended that appropriate experience in any type of professional services should be utilized to demonstrate competence regardless of the venue in which it was obtained. Because a candidate or CPA might actually obtain attest experience in industry or academia, the Board believes that the provision should remain as originally drafted.

Finally, Mr. Park objected to § 11.55(c)(10) including teaching in the experience that qualifies one for certification, as the Board should assure that CPAs have real-life hands-on experience. The Board has not revised this provision, as it believes that teaching experience may also contribute to a candidate's own education and competence to practice public accounting.

PICPA objected to the Board's proposed requirement in § 11.55(a) (relating to experience requirements for CPA certificate) that each year of experience must include at least 1,600 hours of qualifying experience acquired over a period of not less than 12 months to satisfy the statutory requirement of at least 1 year of experience completed within 60 months prior to application. To illustrate its concern, PICPA hypothesized a tax preparer who works full-time through the first 4 months of the year acquiring over 2,000 hours of experience in 3 years, but would not have at least 1,600 hours in any 12-month period. The HPLC agreed with PICPA's comments, and IRRC agreed with the HPLC's and PICPA's concern and recommended that the Board amend its requirement or explain why it is needed and reasonable. As PICPA alludes, the Board does not intend to keep part-time workers from qualifying for licensure. This provision was not intended to require a candidate to obtain 1,600 hours of experience in each 12-month period. Instead, the Board proposed this requirement to prevent those who gather more than 30 hours of experience each week from meeting the 1600-hour requirement in less than the statutory 1 year. The comments demonstrate that the Board's language was not sufficiently clear. Accordingly, it has revised this provision to require 1,600 hours of qualifying experience that must be acquired over a period of not less than 12 months.

Additionally, IRRC looked at the provisions to implement substantial equivalency. It first questioned how the Board would know how many out-of-state accountants or firms are practicing in Pennsylvania under substantial equivalency and what mechanism the Board would use to obtain this information. The Board will not know how many out-of-state accountants or firms are practicing in Pennsylvania under substantial equivalency. Because in enacting Act 73 the General Assembly determined that it is appropriate to permit such practice and provided no mechanism to restrict the number of persons exercising this mobility of practice, the Board has no reason to determine the numbers or take any action. IRRC further questioned who would make the important determination of substantial equivalency before services are rendered. It inquired whether all other states' requirements are substantially equivalent or, if not, whether the Board maintains a list of states whose standards are substantially equivalent that is available to the public. The National Qualification Appraisal Service of the National Association of State Boards of Accountancy has reviewed the CPA licensure required of its member jurisdictions and determined that all states of the United States, as well as the District of Columbia, Guam, and Puerto Rico, have CPA licensure requirements that are substantially equivalent to those of the Uniform Accountancy Act (a degree with 150 hours, minimum 1 year experience and successful completion of the Uniform CPA Examination). Accordingly, because the education, experience and examination requirements of every other state are comparable to those of Pennsylvania, a certified public accountant licensed in any state is presumed to have qualifications substantially equivalent to the Commonwealth's requirements and may therefore practice in Pennsylvania under substantial equivalency.

IRRC also commented on the Board's proposed revisions to §§ 11.7 and 11.8 (relating to use of the designation "public accountant" and the abbreviation "PA;" and use of the designation "certified public accountant" and the abbreviation "CPA" in the practice of public accounting) to exempt those practicing under principles of substantial equivalency from the prohibitions against using certain designations unless licensed. Rather than exempting them from the general rule, IRRC recommended that substantial equivalency be added as a substantive requirement, as preferred in the *Pennsylvania Code & Bulletin Style Manual*. The Board has revised §§ 11.7 and

11.8 to do so.

Finally, IRRRC commented on the clarity of the rulemaking concerning the required amount of CPE. The Board proposed to revise § 11.63(a)(1) (relating to CPE subject areas; relevance to professional competence) so that instead of requiring all licensees to complete at least 16 CPE hours in accounting and attest, only those who participate in attest will be required to do so, although the minimum will increase to 24 CPE hours in these subjects. The Board also proposed adding a note that a licensee who supervises attest services and signs an accountant's report for attest services may also need to complete additional CPE in accounting and attest to comply with newly proposed § 11.23a, which requires at least 24 CPE hours in the area of accounting, auditing or attest during the 24 months immediately preceding the issuance of the report. IRRRC recommended that the Board review and amend these provisions as necessary to clarify how to comply with the CPE requirements. The Board perceives no conflict or confusion with these provisions. Licensees are required under § 11.62(a) to complete a total of 80 hours of CPE each biennial cycle. A licensee who participates in attest activity is required by revised § 11.63(a)(1) to complete at least 24 of those CPE hours in accounting and attest during each biennial renewal period. A licensee who supervises attest activity or who signs an accountant's report for attest services is required by new § 11.23a(b) to complete at least 24 CPE hours in accounting, auditing or attest during the 24 months immediately preceding issuance of the report. Nothing in the rulemaking suggests that a licensee who participates in attest activity by supervising attest activity or signing an account's report and who completes the required 24 hours of CPE within the 24 months prior to issuance of the report cannot also use that CPE to meet the biennial renewal requirements, so long as the CPE hours are applied to the appropriate biennium. However, to make the regulation clearer, the Board has added an additional sentence to § 11.23a(b)(1)(i) to require that the CPE required to be competent to supervise attest must comply with the general requirements for CPE and may be used to satisfy the biennial CPE obligation.

#### *Fiscal Impact*

The rulemaking will not have a fiscal impact on the regulated community, the general public, or the Commonwealth and its political subdivisions.

#### *Paperwork Requirements*

The final-form rulemaking will impose no additional paperwork requirements upon the Commonwealth, political subdivisions or the regulated community or the private sector.

#### *Regulatory Review*

Under section 5(a) of the Regulatory Review Act (71 P.S. § 745.5(a)), on May 29, 2015, the Board submitted a copy of the notice of proposed rulemaking, published at 45 Pa.B. 2878, to IRRRC and the chairpersons of the HPLC and the SCP/PLC for review and comment.

Under section 5(c) of the Regulatory Review Act, IRRRC, the HPLC and the SCP/PLC were provided with copies of the comments received during the public comment period, as well as other documents when requested. In preparing the final-form rulemaking, the Board has considered all

comments received from IRRC, the HPLC, the SCP/PLC and the public.

On \_\_\_\_\_, 2017, the Board delivered final-form rulemaking to IRRC, the HPLC and the SCP/PLC. Under section 5.1(j.2) of the Regulatory Review Act (71 P.S. § 745.5a(j.2)), on \_\_\_\_\_, 2017, the final-form rulemaking was deemed approved by the HPLC and by the SCP/PLC. Under section 5.1(e) of the Regulatory Review Act, IRRC met on \_\_\_\_\_, 2017, and approved the final-form rulemaking.

#### *Additional Information*

Further information may be obtained by contacting Sara Fox, Board Administrator, State Board of Accountancy, P.O. Box 2649, Harrisburg, PA 17105-2649, [RA-accountancy@pa.gov](mailto:RA-accountancy@pa.gov). Please reference No. 16A-5513 (Act 73 and Act 15 amendments), when requesting information.

#### *Findings*

The Board finds that:

- (1) Public notice of proposed rulemaking was given under sections 201 and 202 of the act of July 31, 1968 (P.L. 769, No. 240) and regulations promulgated thereunder, 1 Pa. Code §§ 7.1 and 7.2.
- (2) A public comment period was provided as required by law and all comments were considered.
- (3) The amendments to this rulemaking do not enlarge the scope of proposed rulemaking published at 45 Pa.B. 2878.
- (4) The final-form rulemaking adopted by this order is necessary and appropriate for the administration of the CPA Law.

#### *Order*

The Board, acting under its authorizing statute, orders that:

- (a) The regulations of the Board at 49 Pa. Code §§ 11.1, 11.4, 11.5, 11.7, 11.8, 11.16, 11.23a, 11.55, 11.56, 11.57, 11.63, 11.81, and 11.82, are amended to read as set forth in Annex A.
- (b) The Board shall submit this order and Annex A to the Office of Attorney General and the Office of General Counsel for approval as required by law.
- (c) The Board shall submit this order and Annex A to IRRC, the HPLC and the SCP/PLC as required by law.
- (d) The Board shall certify this order and Annex A and deposit them with the Legislative Reference Bureau as required by law.

- (e) Following publication in the *Pennsylvania Bulletin*, the final-form rulemaking shall take effect January 1, 2018.

Barry M. Berkowitz, CPA, Chairman  
State Board of Accountancy

## ANNEX A

### TITLE 49. PROFESSIONAL AND VOCATIONAL STANDARDS

#### PART I. DEPARTMENT OF STATE

#### Subpart A. PROFESSIONAL AND OCCUPATIONAL AFFAIRS

#### CHAPTER 11. STATE BOARD OF ACCOUNTANCY

#### GENERAL PROVISIONS

##### § 11.1. Definitions.

The following words and terms, when used in this chapter, have the following meanings, unless the context clearly indicates otherwise:

\* \* \* \* \*

*Candidate* – A person sitting for an examination.

*Certificate* – A certificate as a “certified public accountant” issued under the act or a corresponding right to practice as a certified public accountant issued after examination under the law of another jurisdiction.

*Certificate of completion* – A document prepared by a CPE program sponsor evidencing a participant’s completion of a group study program, interactive individual study program or noninteractive individual study program.

*Certified public accountant* – An individual to whom a certificate has been issued.

*Client* – [The person or entity which retains a licensee for the performance of professional services]  
A person that agrees orally, in writing or in electronic form with a certified public accountant, public accountant or firm to receive a professional service.

*Commission* –

(i) Compensation for recommending or referring a product or service to be supplied

by another person.

(ii) The term does not include a referral fee.

Compilation – A service performed in accordance with SSARS that presents, in the form of financial statements, information that is the representation of management or the owners without undertaking to express any assurance on the statements.

*Contingent fee* – A fee established for the performance of a service under an arrangement in which no fee will be charged unless a specified finding or result is attained, or in which the amount of the fee is otherwise dependent upon the finding or result of the service.

\* \* \* \* \*

*Professional competence* – Having requisite knowledge, skills and abilities to provide quality professional service as defined by the technical and ethical standards of the profession.

*[Professional service* – A service performed or offered to be performed by a licensee for a client in the course of the practice of public accounting.]

Professional services – Services performed by a certified public accountant, public account ACCOUNTANT or firm as part of the practice of public accounting or services that would be part of the practice of public accounting except that the individual performing the services does not hold out as a certified public accountant or public accountant.

*Public accounting* – Offering to perform or performing for a client or potential client:

\* \* \* \* \*

*SSARS* – Statements of Standards on Accounting and Review Services.

Statements on auditing standards – The Statements on Auditing Standards of the Auditing Standards Board of the AICPA, or similar professional standard which supersedes these statements.



Substantial equivalency – Either of the following:

(i) The education, examination and experience requirements contained in the statutes and regulations of another jurisdiction are comparable to or exceed the education, examination and experience requirements contained in the act.

(ii) A certified public accountant’s education, examination and experience qualifications are comparable to or exceed the education, examination and experience requirements in the act.

\* \* \* \* \*

**§ 11.4. Fees.**

Following is the schedule of fees charged by the Board:

\* \* \* \* \*

Initial approval of program sponsor or reapproval of previously approved program sponsor [when application is submitted after April 30, 2001] .....	\$145
[Reapproval of previously approved program sponsor when application is submitted by April 30, 2001 .....	\$120]
Biennial renewal of approval of program sponsor .....	\$150

\* \* \* \* \*

**§ 11.5. Temporary practice in this Commonwealth; practice under substantial equivalency.**

(a) *Requirements for temporary practice.* [A] Except as provided in subsection (e), a CPA, or qualified association composed of CPAs, of another state may temporarily practice public accounting in this Commonwealth, if the CPA or qualified association:

\* \* \* \* \*

(c) *Failure to meet requirements for temporary practice.* [A] Except as provided in subsection

(e) a CPA or qualified association of CPAs of another state that desires to practice public accounting in this Commonwealth but does not qualify for a temporary practice permit shall comply, as appropriate, with sections 5, 8.2 and 8.8 of the act (63 P.S. §§ 9.5, 9.8b and 9.8h).

(d) *Exemption from requirement of temporary practice permit.* Subsection (a) does not apply to a CPA or qualified association of CPAs of another state that, while not holding out as a CPA, public accountant or licensee, offers and renders in this Commonwealth bookkeeping and similar technical services or other services involving the use of accounting skills, including the preparation of tax returns and the preparation of financial information without issuing a report or other communication that expresses an opinion or assurance on the statements.

(e) *Practice under substantial equivalency.* An individual who satisfies the requirements of section 5.2 of the act (63 P.S. § 9.5b) may practice public accounting in this Commonwealth to the extent authorized by section 5.2 of the act without holding a registration, certificate or temporary practice permit from the Board. A firm that satisfies the requirements of section 5.4 of the act (63 P.S. § 9.5d) may practice public accounting in this Commonwealth to the extent authorized by section 5.4 of the act without holding a current license or temporary practice permit from the Board.

## SUPERVISION

### § 11.7. Use of the designation “public accountant” and the abbreviation “PA.”

(a) ~~{Only} Except as provided in § 11.5(e) (relating to temporary practice in this Commonwealth; practice under substantial equivalency), only~~ the following individuals and entities may use the designation “public accountant,” the abbreviation “PA,” or any other title, designation, words, letters or abbreviation tending to indicate that the user is a public accountant or is composed of public accountants:

- (1) An individual who holds a public accountant registration and a current license from the Board.
  - (2) An individual who holds a certificate of certified public accountant from the Board or who has received written notification from the Board that he is qualified to receive a certificate of certified public accountant.
  - (3) A qualified association that holds a current license from the Board.
  - (4) AN INDIVIDUAL OR FIRM PRACTICING UNDER SUBSTANTIAL EQUIVALENCY IN ACCORDANCE WITH § 11.5(e) (RELATING TO TEMPORARY PRACTICE IN THIS COMMONWEALTH; PRACTICE UNDER SUBSTANTIAL EQUIVALENCY).
- (b) ~~{An} Except as provided in § 11.5(e), an~~ individual or qualified association engaged in the practice of public accounting may not use the designation “public accountant,” the abbreviation “PA” or any other title, designation, words, letters or abbreviation tending to indicate that the user is a public accountant or composed of public accountants unless the user holds a current license from the Board OR THE USER IS PRACTICING UNDER SUBSTANTIAL EQUIVALENCY IN ACCORDANCE WITH § 11.5(e).

\* \* \* \* \*

**§ 11.8. Use of the designation “certified public accountant” and the abbreviation “CPA” in the practice of public accounting.**

- (a) ~~{Only} Except as provided in § 11.5(e) (relating to temporary practice in this Commonwealth; practice under substantial equivalency), only~~ the following individuals and entities may use the designation “certified public accountant,” the abbreviation “CPA,” or any other designation, title, words, letters or abbreviation tending to indicate that the user is a CPA or

composed of CPAs, while engaged in the practice of public accounting:

- (1) An individual who holds a certificate of certified public accountant and current license from the Board.
- (2) An individual who holds a public accountant registration and current license from the Board and who has received written notification from the Board that he is qualified to receive a certificate of certified public accountant.
- (3) A qualified association that holds a current license from the Board.
- (4) AN INDIVIDUAL OR FIRM PRACTICING UNDER SUBSTANTIAL EQUIVALENCY IN ACCORDANCE WITH § 11.5(e) (RELATING TO TEMPORARY PRACTICE IN THIS COMMONWEALTH; PRACTICE UNDER SUBSTANTIAL EQUIVALENCY).

(b) ~~{An} Except as provided in § 11.5(e), an~~ individual or qualified association engaged in the practice of public accounting may not use the designation “certified public accountant,” the abbreviation “CPA” or any other title, designation, words, letters or abbreviation tending to indicate that the user is a CPA or composed of CPAs unless the user holds a current license from the Board OR THE USER IS PRACTICING UNDER SUBSTANTIAL EQUIVALENCY IN ACCORDANCE WITH § 11.5(e).

\* \* \* \* \*

## EXAMINATIONS

### § 11.16. Examination completion requirement.

(a) [Effective April 5, 2004, the four-part, paper-and-pencil CPA examination will be replaced with a four-part, computer-based CPA examination.] The CPA examination will be administered during an examination window that consists of the first 2 months of each quarter of every year

[beginning April 5, 2004]. An examination candidate may take the four parts of the examination individually or in combination, and in any order. A candidate may take each unpassed part of the examination once during each examination window. A candidate will receive conditional credit for passing each part of the examination, without regard to the scores on the parts not passed.

(b) [Except as provided in subsections (c) and (d)] Unless extended by the Board as provided in subsection (c), an examination candidate shall pass all parts of the examination during a rolling 18-month period that begins on the date the candidate first passes one part of the examination. If the candidate does not pass all parts of the examination within the 18-month period, conditional credit for any part passed outside the 18-month period will expire, and the candidate shall retake that part of the examination.

(c) An examination candidate who, as of April 5, 2004, had received conditional credit for passing at least two parts of the examination since November 1999 shall pass the remaining parts of the examination within 5 years from the date the candidate initially took the examination.

(1) The candidate shall be permitted to take the remaining parts of the examination during the following number of examination windows, depending on when the candidate initially took the examination.

<i>Initial Examination Date</i>	<i>Available Examination Windows</i>	<i>Examination Completion Date</i>
November 3-4, 1999	1	November 4, 2004
May 3-4, 2000	2	May 4, 2005
November 1-2, 2000	3	November 2, 2005
May 2-3, 2001	4	May 3, 2006
November 7-8, 2001	5	November 8, 2006

May 8-9, 2002	6	May 9, 2007
November 6-7, 2002	7	November 7, 2007
May 7-8, 2003	8	May 8, 2008
November 5-6, 2003	9	November 6, 2008

- (2) The candidate may take a part of the examination during any examination window between April 5, 2004, and the appropriate completion deadline.
- (3) If the candidate does not pass the remaining parts of the examination by the appropriate completion deadline, or after exhausting the remaining examination opportunities, whichever occurs first, conditional credit for the parts of the examination passed before April 5, 2004, will expire, and the candidate shall thereafter be subject to the requirements of subsection (b). In that case, the candidate will retain conditional credit for any part of the examination passed after April 5, 2004, that is timely to the requirements of subsection (b).
- (d) An examination candidate who initially took the examination prior to November 1990 and who, as of April 5, 2004, had received conditional credit for passing at least one part of the examination shall pass the remaining parts of the examination within 18 months from the date the candidate next takes the examination on or after April 5, 2004. If the candidate does not pass the remaining parts of the examination within the 18-month period, conditional credit for the parts of the examination passed before April 5, 2004, will expire, and the candidate shall thereafter be subject to the requirements of subsection (b). In that case, the candidate will retain conditional credit for any part of the examination passed after April 5, 2004, that is timely to the requirements of subsection (b).
- (e) For purposes of subsections (c) and (d), an examination candidate with conditional credit

under the paper-and-pencil examination will receive conditional credit under the computer-based examination based on the following equivalency between the four parts of the two examinations:

<i>Paper and Pencil Examination</i>	<i>Computer-Based Examination</i>
Auditing (AUD)	Auditing and Attestation
Financial Accounting and Reporting (FARE) (formerly Accounting Theory)	Financial Accounting and Reporting
Accounting and Reporting (ARE) (formerly Accounting Practice)	Regulation
Business Law and Professional Responsibilities (LPR) (formerly Business Law)	Business Environment and Concepts

(f) (c) Notwithstanding the requirements of subsections [(a) – (c)] (a) and (b), the Board may extend the term of a candidate’s conditional credit upon the candidate’s showing that the conditional credit expired by reason of circumstances beyond the candidate’s control.

\* \* \* \* \*

### RELATIONS WITH CLIENTS AND PUBLIC

\* \* \* \* \*

**§ 11.23a. Competence to supervise attest services.**

(a) ~~Except as provided in subsection (c), a~~ A licensee may not supervise attest services and sign or authorize another to sign an accountant’s report for attest services unless the licensee satisfies the competence requirements of this section.

(b) To be competent to supervise attest services and sign or authorize another to sign an accountant’s report for attest services, a licensee shall:

(1) Meet at least one of the following:

(i) Have at least 400 hours of experience within the previous 5 years in providing attest services gained in government, industry, academia or public practice and at least 24 hours of CPE in the area of accounting, auditing or attest during the 24 months immediately preceding issuance of the report. THIS CPE MUST COMPLY WITH THE STANDARDS OF §§ 11.61—11.72 (RELATING TO CONTINUING PROFESSIONAL EDUCATION) AND MAY BE USED TO SATISFY THE REQUIREMENTS OF §§ 11.62(a)—(c) and 11.63(a)(1) (RELATING TO CPE REQUIREMENT FOR ISSUANCE OF LICENSE; WAIVER OR EXTENSION; AND CPE SUBJECT AREAS; RELEVANCE TO PROFESSIONAL COMPETENCE).

(ii) Be a member of or employed by a firm registered with the Board that has met the requirements of § 11.82 (relating to peer review compliance).

(2) Have maintained the level of education, experience and professional conduct required by applicable generally accepted professional standards as described in § 11.27 (relating to auditing standards and other technical standards).

~~(c) The requirements of subsection (b) do not apply to a licensee who was licensed by the Board before August 18, 2013.~~

\* \* \* \* \*

## EXPERIENCE

### § 11.55. Experience requirements for CPA certification.

[(a) *General requirements.*

(1) A candidate for CPA certification who qualified for the CPA examination based on



possession of a bachelor's degree and completion of 24 semester credits in relevant subjects shall have acquired 3,200 hours of qualifying experience, including a minimum of 800 hours of attest activity, over a period of not less than 24 months.

(2) A candidate for CPA certification who qualified for the CPA examination based on possession of a master's degree or other postgraduate degree and completion of 24 semester credits in relevant subjects shall have acquired 1,600 hours of qualifying experience, including a minimum of 400 hours of attest activity, over a period of not less than 12 months.

(3) A candidate for CPA certification who qualified for the CPA examination based on possession of a bachelor's degree or higher degree and completion of 150 semester credits of postsecondary education including 36 semester credits in relevant subjects shall have acquired 1,600 hours of qualifying experience, including a minimum of 400 hours of attest activity, over a period of not less than 12 months.

(4) A candidate who initially sat for the CPA examination after January 1, 2000, shall have acquired the qualifying experience required under paragraphs (1)-(3) within 120 months preceding the date of application for CPA certification. A candidate who initially sat for the CPA examination before January 1, 2000, is not subject to any time limitation regarding the acquisition of qualifying experience.

(5) A candidate may not receive credit for more than 1,600 hours of qualifying experience in a 12-month period. A candidate may acquire all hours of qualifying experience in attest activity.

(b) *Attest activity.* A candidate's attest activity must be in one or more of the following areas:

(1) Candidates employed in public accounting:

- (i) Audits of financial statements in accordance with GAAS, GAGAS or PCAOB.
  - (ii) Reviews of financial statements in accordance with SSARS.
  - (iii) Compilations of financial statements with complete disclosure in accordance with SSARS.
  - (iv) Attestation engagements in accordance with SSAE.
  - (v) Other auditing in accordance with accepted standards that leads to an expression of a written opinion including:
    - (A) Reviews regarding internal control.
    - (B) Operational audits.
    - (C) Compliance audits.
    - (D) Expressing an opinion on financial forecasts and projections.
  - (vi) Training sessions on the attest function completed before January 1, 2008.
- (2) Candidates employed in private industry:
- (i) Performance of an independent internal audit function.
  - (ii) Compliance audits of government contracts performed on behalf of a government agency that result in the issuance of an opinion or report.
  - (iii) Training sessions on the attest function completed before January 1, 2008.
- (3) Candidates employed in Federal, State or local government:
- (i) Performance of an independent internal audit function.
  - (ii) Audits performed on behalf of a government audit agency that results in the issuance of an opinion or report.
  - (iii) Training sessions on the attest function completed before January 1, 2008.

(c) *Nonattest activity.* A candidate's nonattest activity must be in one or more of the following areas:

- (1) Preparation of income and nonprofit tax returns.
- (2) Tax research that is properly documented.
- (3) Representation before a government agency on a tax matter.
- (4) Financial forecasts, analyses and projections.
- (5) Management advisory services that meet AICPA standards.
- (6) Management and supervision of accounting functions and preparing financial statements for profit or not-for-profit entities.
- (7) Professional accounting-related work in a public accounting firm.

(d) *Nonqualifying experience.* A candidate will not receive credit for the following types of experience:

- (1) Experience that was supervised by an individual who did not meet the requirements of § 11.56 (relating to supervision of experience; verification) at the time the experience was obtained.
- (2) Experience acquired while self-employed.
- (3) Experience acquired as a partner in a partnership.
- (4) Experience comprising nonprofessional work, including recruiting, industrial engineering, administration, bookkeeping and appraisals.
- (5) Paraprofessional work that does not comply with subsection (c)(7).]

(a) *General requirements.* Except as provided in subsection (b), a candidate for CPA certification shall have completed at least ~~1 year~~ 1,600 HOURS of qualifying experience during the 60-month period immediately preceding the date of application that included providing any

type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills which were gained through employment in government, industry, academia or public practice. Each year of experience must include at least THE 1,600 hours of qualifying experience SHALL BE acquired over a period of not less than 12 months.

(b) *Exceptions.*

(1) A candidate who sat for the CPA examination before December 31, 2011, but did not pass at least one part of the examination before that date and satisfies the requirements of § 11.57(a)(1) (relating to education requirements for CPA certification) shall have completed at least 1 year of qualifying experience meeting the requirements of subsections (a) and (c) during the 120-month period immediately preceding the date of application.

(2) A candidate who passed at least one part of the CPA examination before December 31, 2011, and satisfies the requirements of § 11.57(a)(2) shall have completed at least 2 years of qualifying experience meeting the requirements of subsections (a) and (c) during the 120-month period immediately preceding the date of application.

(3) A candidate who passed at least one part of the CPA examination before December 31, 2011, and satisfies the requirements of § 11.57(a)(3) shall have completed at least 1 year of qualifying experience meeting the requirements of subsections (a) and (c) during the 120-month period immediately preceding the date of application.

(c) *Acceptable areas of qualified experience.* A candidate's experience shall be of a caliber satisfactory to the Board and may include one or more of the following areas:

(1) *Attest activity.*

(2) *Business valuations.*

- (3) Preparation of income and nonprofit tax returns.
  - (4) Tax research that is properly documented.
  - (5) Representation before a government agency on a tax matter.
  - (6) Financial forecasts, analyses and projections.
  - (7) Management advisory services that meet AICPA standards.
  - (8) Management and supervision of accounting functions and preparing financial statements for profit or not-for-profit entities.
  - (9) Professional accounting-related work in a public accounting firm.
  - (10) Teaching accounting, auditing, taxation and related courses for academic credit at an accredited college or university. Teaching must include at least two different courses above the introductory level. One year of experience shall consist of no less than 24 semester hours, or the equivalent in quarter hours, taught in a period of not less than 12 months and not more than 36 months. Courses outside the fields of accounting, auditing, taxation and related courses will not be counted toward teaching. Non-qualifying courses include, for example, business law, finance, computer applications, personnel management, economics and statistics.
  - (11) Other areas of experience acceptable to the Board.
- (d) Nonqualifying experience. A candidate will not receive credit for the following types of experience:
- (1) Experience that is not verified in accordance with § 11.56 (relating to verification of experience).
  - (2) Experience comprising nonprofessional work, including recruiting, marketing, administration, and appraisals.

(3) Paraprofessional work and bookkeeping that does not comply with subsection (c)(9).

**§ 11.56. [Supervision] Verification of experience [; verification].**

(a) To receive credit for experience under § 11.55 (relating to experience requirements for CPA certification), a candidate for CPA certification shall [acquire] have the experience [under the supervision of] verified by an individual who meets the following conditions at the time the experience is acquired:

(1) Holds a current license to practice as a CPA or public accountant in this Commonwealth or another jurisdiction during the entire period of verification.

(2) Either employs the candidate or is employed by the same employer as the candidate or has another similar relationship approved by the Board prior to the period of verification.

[The supervisor may not be a member of a public accounting firm that is independent of the entity that employs the candidate.]

(3) Is directly or indirectly responsible for [and personally evaluates] evaluating the candidate's work.

(b) [A supervisor] An individual verifying a candidate's experience shall submit a verified statement regarding the candidate's experience on a form provided by the Board, specifying the dates [of supervision] and the types and hours of experience acquired, along with information demonstrating that the individual satisfies the requirements of subsection (a).

(c) [A supervisor] An individual who submits a verified statement shall be responsible for its accuracy. [A supervisor who knowingly] An individual who submits a false or inaccurate verified statement or who refuses to submit a verified statement when qualified experience has been acquired shall be subject to disciplinary action under section 9.1 of the act (63 P.S. § 9.9a).

(d) The Board may reject a verification when the Board questions the independent exercise of judgment by the individual making the verification.

## EDUCATION

### § 11.57. Education requirements for CPA certification.

(a) General requirements. A candidate to sit for the CPA certification examination shall have graduated with any of the following:

(1) A baccalaureate or higher degree from a college or university accredited by a Nationally recognized accrediting agency recognized by the United States Department of Education or approved by the Board and completed a total of 150 semester credits of post-secondary education, including at least 24 semester credits of accounting and auditing, business law, finance or tax subjects of a content satisfactory to the Board, not necessarily as part of the candidate's undergraduate or graduate work, and an additional 12 semester credits in accounting, auditing and tax subjects of a content satisfactory to the Board, not necessarily as part of the candidate's undergraduate or graduate work.

(2) A baccalaureate or higher degree from a college or university accredited by a Nationally recognized accrediting agency recognized by the United States Department of Education or approved by the Board and completed at least 24 semester credits in accounting and auditing, business law, finance or tax subjects of a content satisfactory to the Board, not necessarily as part of the candidate's undergraduate work.

(3) A master's degree or other post-graduate degree from a college or university accredited by a Nationally recognized accrediting agency recognized by the United States Department of Education or approved by the Board and completed at least 24 semester credits in accounting and auditing, business law, finance or tax subjects of a content

satisfactory to the Board, not necessarily as part of the candidate's undergraduate or graduate work.

(b) Issuance of certificate. Except as provided in § 11.55(b) (relating to experience requirements for CPA certification), the Board will not issue a certificate to a candidate who qualified to sit for the CPA certification examination under subsection (a)(2) or (3) unless the candidate has also satisfied subsection (a)(1).

\* \* \* \* \*

### CONTINUING PROFESSIONAL EDUCATION

\* \* \* \* \*

#### **§ 11.63. CPE subject areas; relevance to professional competence.**

(a) The CPE hours required under § 11.62 (relating to CPE requirement for issuance of license; waiver or extension) must be in the following subject areas and with the following minimum hours as noted:

- (1) Accounting and attest – minimum of [16] 24 CPE hours if participating in attest activity; otherwise no minimum. A licensee who supervises attest services and signs an accountant's report for attest services may also need to complete additional CPE as provided in § 11.23a (relating to competence to supervise attest services).
- (2) Advisory services – no minimum.
- (3) Management – no minimum.
- (4) Professional skills development – no minimum.
- (5) Specialized knowledge and applications – no minimum.
- (6) Taxation – no minimum [of 8 CPE hours].
- (7) Professional ethics – minimum of 4 CPE hours (effective as a condition of obtaining



a license for the 2014-15 license period and thereafter).

(b) The CPE hours required under § 11.62 must be relevant to maintaining the professional competence of a certified public accountant or public accountant. [Practice building and office management are not acceptable CPE subject areas.]

\* \* \* \* \*

## PEER REVIEW

### § 11.81. Definitions.

The following words and terms, when used in this section and §§ 11.82-11.86 [(relating to peer review),] have the following meanings, unless the content clearly indicates otherwise:

*Administering organization* — An entity that meets the standards specified by the Board for administering a peer review program.

*Audit engagement* — An audit as defined in the AICPA’s Statement on Auditing Standards.

*Engagement review* — A peer review process which provides the reviewer with a reasonable basis for expressing limited assurance that:

(i) The financial statements or information and the related accountant’s report on the accounting, review and attestation engagements submitted for review conform with the requirements of professional standards in all material respects.

(ii) The reviewed firm’s documentation conforms with the requirements of SSARS and SSAE applicable to those engagements in all material respects.

*Firm*—A licensee who is a sole practitioner or a licensee that is a qualified association as defined in section 2 of the act (63 P.S. § 9.2).

*[Offsite peer review* — An engagement review as defined in the AICPA’s Standards for Performing and Reporting on Peer Reviews, including interpretations thereof, excepting a study

of the associated working papers.

*Onsite peer review* — A system review as defined in the AICPA’s Standards for Performing and Reporting on Peer Review, including interpretations thereof.]

*Peer reviewer* — An individual who conducts an [onsite or offsite peer] engagement or system review. The term includes an individual who serves as captain of [an onsite peer] a system review team.

*Review engagement* — A review as defined in the AICPA’s Statement of Standards on Accounting and Review Services.

*Sole practitioner* — A licensed certified public accountant or licensed public accountant who practices public accounting on his own behalf.

*System review* — A peer review process which provides the reviewer with a reasonable basis for expressing an opinion on whether, during the year under review:

- (i) The reviewed firm’s system of quality control for its accounting and auditing practice has been designed in accordance with quality control standards established by the AICPA.
- (ii) Is being complied with to provide the firm with reasonable assurance of conforming with professional standards in all material respects.

**§ 11.82. [Effective dates for peer review compliance; proof of compliance or exemption] Peer review compliance.**

- (a) [Unless subject to an exemption under section 8.9(g) of the act (63 P.S. § 9.8i(g)), a firm that performs an audit engagement after May 1, 1998, shall complete an onsite peer review before the license biennium that begins May 1, 2002.] Unless subject to an exemption under section 8.9(g) of the act (63 P.S. § 9.8i(g)), a firm shall complete a peer review as required under section

8.9(a), (b) and (d) of the act as a condition of renewal of the firm’s license.

(b) [Unless subject to an exemption under section 8.9(g) of the act, a firm that performs a review engagement, but not an audit engagement, after May 1, 1998, shall complete an offsite peer review before the license biennium that begins May 1, 2006.] Unless required earlier by section 8.9(j) of the act, a new firm that is required to complete a peer review shall undergo its first peer review within 18 months after it is granted its initial license. A firm that had been exempt from the peer review requirement under section 8.9(g)(2) of the act or had otherwise not previously been required to undergo a peer review but begins an engagement to perform an attest activity other than a compilation shall complete a peer review within 18 months after commencing the engagement.

\* \* \* \* \*

(d) A firm that performs an audit or review engagement is entitled to an exemption from peer review if any of the three conditions in section 8.9(g) of the act apply. A firm claiming an exemption shall submit with its application for initial licensure or license renewal information that substantiates its entitlement to an exemption as follows.

\* \* \* \* \*

(3) *Exemption under section 8.9(g)(3) of the act.* One or more of the following:

- (i) A physician’s statement that a specified medical condition prevents the firm from completing a timely peer review.
- (ii) A statement from the appropriate military authority that military service prevents the firm from completing a timely peer review.
- (iii) A notarized statement from the firm setting forth unforeseen exigent circumstances that prevent the firm from completing a timely peer review.

(e) A firm that performs no audit or examination engagements but does perform one or more review engagements is only required to undergo an engagement review.

\* \* \* \* \*

LIST OF COMMENTERS for Regulation 16A-5313

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June 30, 2017

The Honorable George D. Bedwick, Chairman  
INDEPENDENT REGULATORY REVIEW COMMISSION  
14<sup>th</sup> Floor, Harristown 2, 333 Market Street  
Harrisburg, Pennsylvania 17101

Re: Final Regulation  
State Board of Accountancy  
16A-5513: ACT 73 AND ACT 15 AMENDMENTS

Dear Chairman Bedwick:

Enclosed is a copy of a final rulemaking package of the State Board of Accountancy pertaining to Act 73 and Act 15 Amendments.

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

Sincerely,

*Barry M. Berkowitz, CPA*

Barry M. Berkowitz, CPA, Chairperson  
State Board of Accountancy

ML/TAB:aaw

Enclosure

cc: Ian J. Harlow, Commissioner of  
Professional and Occupational Affairs  
Kalonji Johnson, Deputy Director of Policy, Department of State  
Timothy Gates, Chief Counsel  
Department of State  
Cynthia Montgomery, Regulatory Counsel  
Department of State  
Juan A. Ruiz, Counsel  
State Board of Accountancy  
State Board of Accountancy

**TRANSMITTAL SHEET FOR REGULATIONS SUBJECT TO THE  
REGULATORY REVIEW ACT**

**I.D. NUMBER:** 16A-5513

**SUBJECT:** Act 73 and Act 15 Amendments

**AGENCY:** DEPARTMENT OF STATE  
Bureau of Professional and Occupational Affairs  
State Board of Accountancy

**TYPE OF REGULATION**



- Proposed Regulation
- X 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
- Re-Delivery of Disapproved Regulation
  - a. With Revisions
  - b. Without Revisions

**FILING OF REGULATION**

<u>DATE</u>	<u>SIGNATURE</u>	<u>DESIGNATION</u>
<i>HOUSE COMMITTEE ON PROFESSIONAL LICENSURE</i>		
6/30/17	<u>Kelly R. ...</u>	MAJORITY CHAIR <u>Mark T. Mustio</u>
6/30/17	<u>Margaret Trucareo</u>	MINORITY CHAIR <u>Harry A. Readshaw</u>
<i>SENATE COMMITTEE ON CONSUMER PROTECTION &amp; PROFESSIONAL LICENSURE</i>		
6/30/17	<u>Lanny M. Blawie</u>	MAJORITY CHAIR <u>Robt. Tomlinson</u>
6/30/17	<u>Hayla ...</u>	MINORITY CHAIR <u>Lisa Boscola</u>
6/30/17	<u>K Cooper</u>	
<i>INDEPENDENT REGULATORY REVIEW COMMISSION</i>		
<i>ATTORNEY GENERAL (for Final Omitted only)</i>		
<i>LEGISLATIVE REFERENCE BUREAU (for Proposed only)</i>		