

3104

RECEIVED  
IRRC

2015 JUL -9 PM 2: 50



July 9, 2015

Sent Via Electronic Mail  
Thomas A. Blackburn, Esq.  
Regulatory Unit Counsel  
Department of State  
Commonwealth of Pennsylvania  
P.O. Box 69523  
Harrisburg, PA 17106-9523

Re: State Board of Accountancy Regulation #16A-5513

Dear Mr. Blackburn:

On behalf of the Pennsylvania Institute of Certified Public Accountants (PICPA) and our more than 22,000 members, we offer the following comments concerning the State Board of Accountancy’s proposed regulation implementing Act 73 of 2008 and Act 15 of 2013 (16A-5513). As the largest organization representing the accounting profession in Pennsylvania, the PICPA membership includes practitioners in public accounting, industry, government, and education.

Regarding the proposed amendment to section 11.55 (Experience requirements for CPA certification), while the PICPA is not opposed to the idea that a candidate should have both 1,600 hours and at least one year of experience, we are concerned that with the way the proposed general requirements are written, a part-time or seasonal candidate would not meet the requirements. For example, a tax preparer who works from January 1 through April 30 who works 40 hours per week would only accrue approximately 680 hours. After 3 years this candidate should be eligible to apply for certification but would not qualify, because as written “each year of experience must include at least 1,600 hours...” Therefore, this tax preparer will never have a year of experience which meets the requirement under the proposed regulation. This may potentially have a disparate impact on women who are stay-at-home mothers, as these individuals tend to fill a large portion of the seasonal tax worker base.

We believe that the Board did not intend to exclude seasonal or part-time candidates who have 1,600 hours, even though those hours were not earned in a single year, from applying for certification. Therefore, we recommend that proposed section 11.55 be amended to read as follows:

- (a) General requirements. Except as provided in subsection (b), a candidate for CPA certification shall have completed at least 1,600 hours of qualifying

Headquarters  
Ten Penn Center  
1301 Market Street, Suite 2400  
Philadelphia, PA 19103  
t: (215) 496-9272

Western Regional  
One Oxford Centre  
301 Grant Street, Suite 1300  
Pittsburgh, PA 15219  
t: (412) 254-3761

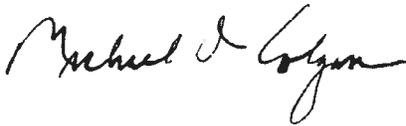
Government Relations  
500 N. Third Street, Suite 600A  
Harrisburg, PA 17101  
t: (717) 232-1321

www.picpa.org  
info@picpa.org  
(610) 329-1100  
toll free 1-800-391-0100

experience and have at least one year 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 skill which were gained through employment in government, industry, academia or public service.

Overall, the PICPA is in general agreement with the proposed amendments and urges their quick adoption. Please do not hesitate to contact me if you have questions or would like to discuss

Sincerely,

A handwritten signature in black ink, appearing to read "Michael D. Colgan". The signature is fluid and cursive, with the first name "Michael" and last name "Colgan" clearly legible.

Michael D. Colgan, CAE  
CEO & Executive Director

cc: Honorable Sen. Tommy Tomlinson  
Honorable Sen. Lisa Boscola  
Honorable Rep. Julie Harhart  
Honorable Rep. Harry Readshaw