

<h1>Regulatory Analysis Form</h1> <p>(Completed by Promulgating Agency)</p> <p>(All Comments submitted on this regulation will appear on IRRC's website)</p>		<p>INDEPENDENT REGULATORY REVIEW COMMISSION</p> <div style="border: 2px solid black; padding: 5px; text-align: center;"> <p>RECEIVED</p> <p>JUN 30 2017</p> <p>Independent Regulatory Review Commission</p> </div>	
<p>(1) Agency Department of State, Bureau of Professional and Occupational Affairs</p>		<p>IRRC Number: 3105</p>	
<p>(2) Agency Number: 16A Identification Number: 5514</p>			
<p>(3) PA Code Cite: 49 Pa. Code § 43b.10a</p>			
<p>(4) Short Title: Schedule of civil penalties - accountants</p>			
<p>(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 </p>			
<p>(6) Type of Rulemaking (check applicable box):</p> <p> <input type="checkbox"/> Proposed Regulation <input checked="" type="checkbox"/> FINAL REGULATION <input type="checkbox"/> Final Omitted Regulation </p>		<p> <input type="checkbox"/> Emergency Certification Regulation; <input type="checkbox"/> Certification by the Governor <input type="checkbox"/> Certification by the Attorney General </p>	
<p>(7) Briefly explain the regulation in clear and nontechnical language. (100 words or less)</p> <p>Via a companion rulemaking (16A-5513), the State Board of Accountancy (Board) is amending its regulations to implement amendments to the CPA Law (63 P.S. §§ 9.1-9.16b) made by the act of July 9, 2008 (P.L. 954, No. 73) (Act 73) and the act of June 19, 2013 (P.L. 46, No. 15) (Act 15). Because some of those regulations proposed for amendment are included in the Board's Act 48 schedule of civil penalties, the Commissioner of Professional and Occupational Affairs (Commissioner), with the approval of the Board, amends the Board's schedule to correspond to the amendments to the regulations in 16A-5513.</p>			

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

Section 5(a) of the act of July 2, 1993 (P.L. 345, No. 48) (Act 48) (63 P.S. § 2205(a)) authorizes the Commissioner, after consultation with the appropriate licensing boards in the Bureau of Professional and Occupational Affairs, to promulgate a schedule of civil penalties for violations of the acts or regulations of these boards. Section 5(b)(4) of Act 48 authorizes the Board, as a licensing board within the Bureau, to levy a civil penalty of not more than \$10,000 on any licensee or unlicensed person who violates any provision of the act or Board regulations. However, section 5(a) of Act 48 limits the civil penalty levied by citation to no more than \$1,000 per violation.

(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.

Although it is necessary to be consistent with other regulations of the Board, 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.

This rulemaking is needed so that the Board's schedule of civil penalties will match those Board regulations the schedule enforces, as amended by rulemaking 16A-5513.

(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 sets no standards for licensure or practice. All states are empowered to impose disciplinary sanctions, including fines or civil penalties, against those who violate accountancy licensing statutes and regulations.

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 have no effect on other regulations of the Commissioner, the Board or other state agencies. The regulation is referenced in the Board's rulemaking 16A-5513.

(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 its initial drafting of the amendments to implement the Act 73 and Act 15 changes, the Board solicited comments from the Pennsylvania Institute of Certified Public Accountants (PICPA) and the Pennsylvania Society of Public Accountants, the major organizations representing the public accounting profession in Pennsylvania. A Board committee discussed that rulemaking with PICPA and incorporated numerous suggestions. Because the changes to the Act 48 schedule are necessitated by the amendments to the Board's substantive regulations, the Board did not solicit input from the regulated community concerning the Act 48 schedule. However, the Board discussed this rulemaking in public session at its meetings in 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.

There are no financial, economic or social impacts of the rulemaking 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 rulemaking conforms the Board's Act 48 schedule of civil penalties to its substantive regulations, permitting consistent enforcement at no additional cost to the regulated community.

(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?

No.

(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.**

Not applicable.

(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)
SAVINGS:	\$	\$	\$	\$	\$	\$
Regulated Community						
Local Government						
State Government						
Total Savings	N/A	N/A	N/A	N/A	N/A	N/A
COSTS:						
Regulated Community						
Local Government						
State Government						
Total Costs	N/A	N/A	N/A	N/A	N/A	N/A
REVENUE LOSSES:						
Regulated Community						
Local Government						
State Government						
Total Revenue Losses	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.

Program	FY -3 (13-14)	FY -2 (14-15)	FY -1 (15-16)	Current FY (16-17)
State Board of Accountancy	(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.

(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.

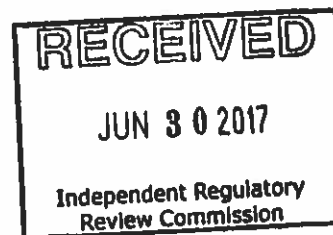
(29) Include a schedule for review of the regulation including:

- | | |
|---|-------------------------------|
| 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 Commissioner and the Board continually review the efficacy of their regulations, as part of the 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).

**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)

Department of State, Bureau of Professional and
Occupational Affairs

(AGENCY)

BY: Marisa H. Z. Sch

DOCUMENT/FISCAL NOTE NO. 16A-5514

DATE OF APPROVAL

JUN 29 2017
DATE OF APPROVAL

DATE OF ADOPTION:

BY: Ian J. Harlow

(Deputy General Counsel
~~Chief Counsel~~
~~Independent Agency~~
(Strike Inapplicable title))

☐ Check if applicable.
Copy not approved.
Objections attached.

TITLE: Commissioner
(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**

49 Pa. Code § 43b.10a

SCHEDULE OF CIVIL PENALTIES – ACCOUNTANTS

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

Effective date

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

Statutory Authority

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

Description and Need for the Rulemaking

Act 48 authorizes agents of the Bureau to issue citations and impose civil penalties under schedules adopted by the Commissioner in consultation with the Bureau's boards and commissions. Act 48 citations streamline the disciplinary process by eliminating the need for formal orders to show cause, answers, adjudications and orders, and consent agreements. An individual who receives an Act 48 citation retains his due process right to a hearing prior to the imposition of discipline. Under authority of Act 48, the Commissioner previously published a schedule of civil penalties for certain violations of the CPA Law (63 P.S. §§ 9.1 – 9.16b) and the regulations of the State Board of Accountancy (Board). This schedule includes violations of the Board's continuing professional education (CPE) provisions. Because the Board is amending its regulations concerning required CPE in a separate rulemaking (16A-5513), the Commissioner, with approval of the Board, is similarly revising this schedule to reflect those amendments.

Summary of Comments and Responses to Proposed Rulemaking

The Commissioner published notice of proposed rulemaking at 45 Pa.B. 2874 (June 13, 2015) with a 30-day public comment period. The Pennsylvania State Association of Township Supervisors commented that it does not have a position on the rulemaking, as it does not affect the organization's members. The Commissioner received no other comments from the public. The Commissioner received no comments from the Senate Consumer Protection and Professional Licensure Committee (SCP/PLC) as part of its review of proposed rulemaking under the Regulatory Review Act (71 P.S. §§ 745.1—745.15). The House Professional Licensure Committee (HPLC) notified the Commissioner that it would take no formal action until final rulemaking is promulgated. The Independent Regulatory Review Commission (IRRC) notified the Commissioner that it had no objections, comments or recommendations and that, if the final-form rulemaking is delivered without revisions and the legislative committees do not take any action, the rulemaking will be deemed approved. In that there were no substantive comments on the proposed rulemaking, the Commissioner has not revised the final-form rulemaking.

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 Commissioner submitted a copy of the notice of proposed rulemaking, published at 45 Pa.B. 2874, to IRRC and the chairpersons of the HPLC and the SCP/PLC for review and comment.

Under section 5(c) of the Regulatory Review Act, IRRC, 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 Commissioner 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 (71 P.S. § 745.5a(e)), IRRC met on _____, 2017, and, because it had no comments on proposed and the Commissioner did not amend the rulemaking, IRRC was deemed to have approved the final-form rulemaking under section 5(g) of the Regulatory Review Act (71 P.S. § 745.5(g)).

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. Please reference No. 16A-5514 (Schedule of civil penalties - accountants), when requesting information.

Findings

The Commissioner 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) This final-form rulemaking does not include any amendments that would enlarge the scope of proposed rulemaking published at 45 Pa.B. 2874.
- (4) The final-form rulemaking adopted by this order is necessary and appropriate for the administration of the CPA Law and Act 48.

Order

The Commissioner, acting under the authority provided by the act of July 2, 1993 (P.L. 345, No. 48), orders that:

- (a) The regulation of the Commissioner at 49 Pa. Code § 43b.10a is amended to read as set forth in Annex A.
- (b) The Bureau 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 Bureau 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.

Ian J. Harlow
Commissioner of Professional and Occupational
Affairs

ANNEX A

PENNSYLVANIA ADMINISTRATIVE CODE

TITLE 49. PROFESSIONAL AND VOCATIONAL STANDARDS

PART I. DEPARTMENT OF STATE

Subpart A. PROFESSIONAL AND OCCUPATIONAL AFFAIRS

**CHAPTER 43b. COMMISSIONER OF PROFESSIONAL AND OCCUPATIONAL
AFFAIRS**

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

* * * * *

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

STATE BOARD OF ACCOUNTANCY

* * * * *

Violation under

49 Pa. Code Chapter 11

Section 11.62(b)	Failure to complete 20 hours of acceptable continuing professional education during each year of reporting period	1 st offense – \$300 2 nd or subsequent offense – formal action
Section 11.63(a)(1)	Failure to complete [16] <u>24</u> hours of acceptable continuing professional education in accounting and attest subjects	1 st offense – [1-4 hour deficiency - \$300; 4-8 hour deficiency - \$400; 9-12 hour deficiency - \$500; 13-16 hour

	during reporting period, <u>if</u> <u>required</u>	deficiency - \$600] <u>\$50 per hour</u> <u>deficient, not to exceed \$1,000²</u> 2 nd or subsequent offense – formal action
[Section 11.63(a)(6)	Failure to complete 8 hours of acceptable continuing professional education in tax subjects during reporting period	1 st offense – \$300 ² 2 nd or subsequent offense – formal action]
Section 11.63(a)(7)	Failure to complete 4 hours of acceptable continuing professional education in professional ethics during reporting period	1 st offense – \$300 ² 2 nd or subsequent offense – formal action
Section 11.67(b)	Failure to timely submit documentation of continuing professional education during Board audit (assumes no other continuing education violation)	1 st offense – \$500 2 nd or subsequent offense – formal action

¹ The first offense provision does not apply to a situation involving multiple occurrences or a pattern or practice of misconduct.

² When there are violations of both 63 P. S. § 9.8b(b) and 49 Pa. Code § 11.63(a)(1) [, (6)] or (7) (relating to CPE subject areas; relevance to professional competence), a combined civil penalty will not be assessed for both sets of violations. The highest civil penalty will be assessed whether for the violation of 63 P. S. § 9.8b(b) or 49 Pa. Code § 11.63(a)(1) [, (6)] or (7).

PUBLIC COMMENTATORS FOR 16A-5514

There were no public comments received relating to Regulation 16A-5514



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF STATE
BUREAU OF PROFESSIONAL AND OCCUPATIONAL AFFAIRS
Post Office Box 2649
Harrisburg, Pennsylvania 17105-2649
(717) 783-7200

June 30, 2017

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

Re: Final Regulation
Bureau of Professional and Occupational Affairs
16A-5514: SCHEDULE OF CIVIL PENALTIES-ACCOUNTANTS

Dear Chairman Bedwick:

Enclosed is a copy of a Final rulemaking package of the Commissioner of Professional and Occupational Affairs pertaining to the schedule of civil penalties for accountants.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Ian J. Harlow".

Ian J. Harlow
Commissioner of
Professional and Occupational Affairs

IJH/CKM:aaw
Enclosure

cc: 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-5514

SUBJECT: Schedule of Civil Penalties - Accountants

AGENCY: DEPARTMENT OF STATE
Bureau of Professional and Occupational Affairs

TYPE OF REGULATION

Proposed Regulation

X Final Regulation

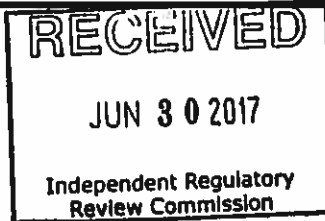
Final Regulation with Notice of Proposed Rulemaking Omitted

120-day Emergency Certification of the Attorney General



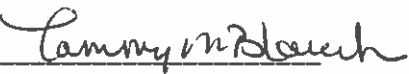

120-day Emergency Certification of the Governor

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		MAJORITY CHAIR <u>Mark T. Mustio</u>
6/30/17		MINORITY CHAIR <u>Harry A. Readshaw</u>
<i>SENATE COMMITTEE ON CONSUMER PROTECTION & PROFESSIONAL LICENSURE</i>		
6/30/17		MAJORITY CHAIR <u>Robt. Tomlinson</u>
6/30/17		MINORITY CHAIR <u>Lisa Boscola</u>
<i>INDEPENDENT REGULATORY REVIEW COMMISSION</i>		
<i>ATTORNEY GENERAL (for Final Omitted only)</i>		
<i>LEGISLATIVE REFERENCE BUREAU (for Proposed only)</i>		