



Dec. 19, 2022

Cynthia K. Montgomery, Deputy Chief Counsel
Department of State
P.O. Box 69423
Harrisburg, PA 17106-9523

Via email: RA-STRegulatoryCounsel@pa.gov

Re: Regulation #16A-66 (IRRC #3361)

Dear Ms. Montgomery:

On behalf of the 20,000 members of the Pennsylvania Institute of Certified Public Accountants (PICPA), we offer the following comments regarding the proposed regulation implementing Act 53 of 2020, legislation permitting licensing boards and commissions under the direction of the Bureau of Professional and Occupational Affairs (BPOA), Pennsylvania Department of State, to remove certain barriers to licensure for those with criminal convictions.

One of the roles CPAs serve is to protect the public welfare. A cornerstone of this responsibility is a strong statutory foundation that provides reasonable assurance of competence on the part of persons and entities that perform services requiring a substantial degree of skill and competence. This is primarily accomplished through a rigorous licensure process that focuses on education (including a biennial ethics component), an examination, and experience requirements. These are some of the most stringent qualifications of any profession.

With this in mind, we strongly recommend the addition of the criminal convictions identified below to the list precluding those convicted of such crimes from licensure as a CPA. All of the crimes listed do appear under other licensing boards' and commissions' preclusion lists. We believe all these crimes directly relate to the duties necessary to ensure the public's trust and confidence in the profession.

18 Pa.C.S. § 3930, Theft of trade secrets

18 Pa.C.S. § 3931, Theft of unpublished dramas and musical compositions

18 Pa.C.S. § 3935.1, Theft of secondary metal

18 Pa.C.S. § 4116, Copying; recording devices

18 Pa.C.S. § 4116.1, Unlawful operation of recording device in motion picture theater

18 Pa.C.S. § 4118, Washing vehicle titles

18 Pa.C.S. § 4119, Trademark counterfeiting

18 Pa.C.S. § 5101, Obstructing administration of law or other governmental function

18 Pa.C.S. § 5105, Hindering apprehension or prosecution

18 Pa.C.S. § 5111, Dealing in proceeds of unlawful activities

18 U.S.C.A. § 1341, Mail fraud

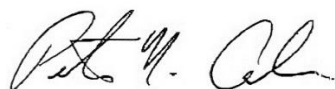
18 U.S.C.A. § 1347, Health care fraud

75 Pa.C.S. § 7122, Relating to altered, forged, or counterfeit documents and plates

The PICPA was founded in 1897 and is the second-oldest and fourth-largest CPA organization in the United States. Membership includes more than 20,000 practitioners in public accounting, business and industry, government, and education.

We welcome the opportunity to discuss these comments in more detail at your convenience. If you have any questions, please contact me at pccalcara@picpa.org or 717.329.5230.

Sincerely,



Peter N. Calcara, CAE
Vice President—Government Relations