

Annual List of Rulemaking Activity
Rules Adopted January 1, 2019 to December 31, 2019
Prepared by the Secretary of State pursuant to 5 MRS §8053-A sub-§5

Agency name: Department of Professional and Financial Regulation,
Office of Professional and Occupational Regulation,
Board of Accountancy

Umbrella-Unit: **02-280**

Statutory authority: 32 MRS §12214(4)

Chapter number/title: **Ch. 1, Definitions**

Filing number: **2019-247**

Effective date: 12/22/2019

Type of rule: Routine Technical

Emergency rule: No

Principal reason or purpose for rule:

Proposed changes reflect Board current practices and propose modifications to more efficiently manage Board resources.

Basis statement:

In this rulemaking, the Board of Accountancy revises rule ch. 1-3, 5 and 6 to update existing rules. The substantive rule changes include the following:

In **Chapter 1**, entitled “Definitions,” definitions of terms no longer used are deleted and new definitions of terms used are added.

In **Chapter 2**, entitled “Advisory Rulings,” an unnecessary citation to 5 MRS §9001 is deleted. The deletion does not affect the Board’s authority to issue advisory rulings.

In **Chapter 3**, entitled “Examination Requirements,” language regarding application for examination and candidate payment of exam fees is deleted because the required examination is now administered by the National Association of Boards of Accountancy, rather than the Maine Board of Accountancy. Because the Board of Accountancy does not administer the required examination, section 10 entitled ‘Security and Irregularities’ is deleted. A provision has been added to allow for continuous testing, which eliminates testing windows in the administration of the Uniform CPA Examination.

Chapter 4 entitled “Application for Certificate” was repealed effective October 27, 2010 by rulemaking filing 2010-516 but the summary was not removed.

In **Chapter 5**, entitled “Certified Public Accountant License Requirements,” a provision that allowed the board to consider nonpublic accounting work to be credited toward licensure as a certified public accountant is deleted. Work experience must be earned in the employment of a firm licensed by the board, or an equivalent license or permit of another state; a provision that has been in place and is a similar requirement of most state boards of accountancy. Added to ch. 5 is a requirement that supervising CPAs are required to verify work experience of CPA applicants they have supervised. Ch. 5 also includes a change to a consolidated license renewal date for all licenses issued by the Board and modifies language to change the manner in which continuing education is measured. Finally, a clarification is made to the Board’s authority to license an applicant who holds an active license in another country with which the International Qualifications Appraisal Board has established a Mutual Recognition Agreement with NASBA/AICPA.

Chapter 6 entitled “Accounting Firm License Requirements,” clarifies that firms that receive a peer review report must submit the report to the board within 10 days of the licensed firm’s receipt of the report.

Chapter 7 entitled “Complaints, Investigations and Adjudicatory Hearings” was repealed effective October 27, 2010 by rulemaking filing 2010-516 but the summary was not removed.

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These are routine technical rules as defined in the *Maine Revised Statutes*, Title 5 ch. 375, sub-ch. 2-A.

Fiscal impact of rule:

None.

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Agency name: Department of Professional and Financial Regulation,
Office of Professional and Occupational Regulation,
Board of Accountancy

Umbrella-Unit: **02-280**

Statutory authority: 5 MRS §§ 8051, 9001(4)

Chapter number/title: **Ch. 2**, Advisory Rulings

Filing number: **2019-248**

Effective date: 12/22/2019

Type of rule: Routine Technical

Emergency rule: No

Principal reason or purpose for rule:

Proposed changes reflect Board current practices and propose modifications to more efficiently manage Board resources.

Basis statement:

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Fiscal impact of rule:

None.

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Agency name: Department of Professional and Financial Regulation,
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Board of Accountancy

Umbrella-Unit: **02-280**

Statutory authority: 32 MRS §§ 12214(4), 12228(4), 12240(4)

Chapter number/title: **Ch. 3, Examination Requirements**

Filing number: **2019-249**

Effective date: 12/22/2019

Type of rule: Routine Technical

Emergency rule: No

Principal reason or purpose for rule:

Proposed changes reflect Board current practices and propose modifications to more efficiently manage Board resources.

Basis statement:

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Fiscal impact of rule:

None.

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Agency name: Department of Professional and Financial Regulation,
Office of Professional and Occupational Regulation,
Board of Accountancy

Umbrella-Unit: **02-280**

Statutory authority: 32 MRS §12214(4),(4)(A),(5) (repealed by PL 2009), §§
12228(3)(B),(4),(10), 12231(2)(D)(2), 12233; 10 MRS §8003(4)

Chapter number/title: **Ch. 5, Certified Public Accountant Licensure Requirements**

Filing number: **2019-250**

Effective date: 12/22/2019

Type of rule: Routine Technical

Emergency rule: No

Principal reason or purpose for rule:

Proposed changes reflect Board current practices and propose modifications to more efficiently manage Board resources.

Basis statement:

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In **Chapter 5**, entitled “Certified Public Accountant License Requirements,” a provision that allowed the board to consider nonpublic accounting work to be credited toward licensure as a certified public accountant is deleted. Work experience must be earned in the employment of a firm licensed by the board, or an equivalent license or permit of another state; a provision that has been in place and is a similar requirement of most state boards of accountancy. Added to ch. 5 is a requirement that supervising CPAs are required to verify work experience of CPA applicants they have supervised. Ch. 5 also includes a change to a consolidated license renewal date for all licenses issued by the Board and modifies language to change the manner in which continuing education is measured. Finally, a clarification is made to the Board’s authority to license an applicant who holds an active license in another country with which the International Qualifications Appraisal Board has established a Mutual Recognition Agreement with NASBA/AICPA.

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Fiscal impact of rule:

None.

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Agency name: Department of Professional and Financial Regulation,
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Board of Accountancy

Umbrella-Unit: **02-280**

Statutory authority: 32 MRS §§ 12214(4), §12252, §12252(8); 10 MRS §8003(4)

Chapter number/title: **Ch. 6**, Accounting Firm License Requirements

Filing number: **2019-251**

Effective date: 12/22/2019

Type of rule: Routine Technical

Emergency rule: No

Principal reason or purpose for rule:

Proposed changes reflect Board current practices and propose modifications to more efficiently manage Board resources.

Basis statement:

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Fiscal impact of rule:

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