

**Michigan Office of Administrative Hearings and Rules**  
MOAHR-Rules@michigan.gov

**AGENCY REPORT TO THE  
JOINT COMMITTEE ON ADMINISTRATIVE RULES (JCAR)**

**1. Agency Information**

**Agency name:**

Licensing and Regulatory Affairs

**Division/Bureau/Office:**

Bureau of Professional Licensing

**Name of person completing this form:**

Weston MacIntosh

**Phone number of person completing this form:**

517-241-9269

**E-mail of person completing this form:**

MacIntoshW1@michigan.gov

**Name of Department Regulatory Affairs Officer reviewing this form:**

Elizabeth Arasim

**2. Rule Set Information**

**MOAHR assigned rule set number:**

2021-46 LR

**Title of proposed rule set:**

Accountancy – General Rules

**3. Purpose for the proposed rules and background:**

The Accountancy – General Rules pertain to definitions, standards, document retention, examination, education, experience, privileges, permits, continuing education, renewal, relicensure, conduct, independence, competence, fees, commissions, and peer review for certified professional accountants.

Amendment of the rules will take place to supply clarity on definitions, standards, document retention, examination, education, experience, privileges, permits, continuing education, renewal, relicensure, conduct, independence, competence, fees, commissions, and peer review for certified professional accountants.

**4. Summary of proposed rules:**

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The proposed revisions to the rules: clarify the meaning of terms used in the proposed rules and removal of definitions that are no longer necessary or are duplicative of definitions found in the Occupational Code; include the most current accounting standards published and supplies the cost for obtaining copies of the adopted standards; updated educational standards and supply the cost for obtaining copies of the adopted standards; clarify that the responsibility for compliance with the rules of professional conduct extends to officers, employees, partners, and principals; clarify that an individual licensee, a firm licensee, an individual with practice privileges, or an out-of-state firm may perform attest services of an enterprise only if they are independent from the enterprise; clarify that commission means any consideration paid to an individual licensee, a firm licensee, an individual with practice privileges, or an out-of-state firm by a third party in connection with a recommendation or referral of a person to the third party; and clarify that qualified sponsoring organizations include the American Institute of Certified Public Accountants (AICPA) peer review program, other entities that adhere to the standards under R 338.5102(1)(a) as decided by the board, and a peer review sponsoring organization approved by another state.

**5. List names of newspapers in which the notice of public hearing was published and publication dates:**

The Flint Journal, April 17, 2022  
The Grand Rapids Press, April 17, 2022  
The Mining Journal, April 21, 2021

**6. Date of publication of rules and notice of public hearing in Michigan Register:**

5/1/2022

**7. Date, time, and location of public hearing:**

5/12/2022 09:00 AM at G. Mennen Williams Building Auditorium , 525 W. Ottawa Street, Lansing, Michigan

**8. Provide the link the agency used to post the regulatory impact statement and cost-benefit analysis on its website:**

<https://ARS.apps.lara.state.mi.us/Transaction/RFRTransaction?TransactionID=1304>

**9. List of the name and title of agency representative(s) attending public hearing:**

Weston MacIntosh, Departmental Specialist, Bureau of Professional Licensing  
Kerry Przybylo, Manager, Boards and Committees, Bureau of Professional Licensing  
Andria Ditschman, Departmental Technician, Bureau of Professional Licensing

**10. Persons submitting comments of support:**

None.

**11. Persons submitting comments of opposition:**

None.

**12. Persons submitting other comments:**

None.

**13. Identify any changes made to the proposed rules based on comments received during the public comment period:**

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	<b>Name &amp; Organization</b>	<b>Comments made at public hearing</b>	<b>Written Comments</b>	<b>Agency Rationale for Rule Change and Description of Change(s) Made</b>	<b>Rule number &amp; citation changed</b>
1	None.	None.		None.	None.

**14.Date report completed:**

5/13/2022