

**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:**

2023-9 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:**

The proposed revisions to the rules include the most current standards of professional practice and supplies the cost for obtaining copies of the adopted standards, changes the requirement that applicants shall pass all sections of the examination within a rolling 18-month period to a 30-month period, clarifies the coursework requirements for a concentration in accounting, clarifies the period in which a licensee must request a waiver of continuing education, and removes the department's consideration of a waiver of the required make-up hours necessary to remove a deficiency of qualifying hours for a continuing education period.

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

The Flint Journal, June 22, 2023  
 The Grand Rapids Press, June 22, 2023  
 The Mining Journal, June 28, 2023

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

7/15/2023

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

7/17/2023 09:00 AM at UL-3 , 611 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/RFRTtransaction?TransactionID=1436>

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

Weston MacIntosh, Departmental Specialist, Bureau of Professional Licensing  
 Stephanie Wysack, Departmental Technician, Bureau of Professional Licensing

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

None.

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

Katelyn Paul.

**12. Persons submitting other comments:**

None.

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

	<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>
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**14. Date report completed:**

8/17/2023