**02-280**

**BOARD OF ACCOUNTANCY**

Maine Administrative Procedure Act

2014 - 2015 Regulatory Agenda

AGENCY UMBRELLA-UNIT NUMBER: **02-280**

AGENCY NAME: Department of Professional and Financial Regulation, Office of Professional and Occupational Regulation, **Board of Accountancy**

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**EMERGENCY RULES ADOPTED SINCE THE LAST REGULATORY AGENDA**: None

**EXPECTED 2014-2015 RULE-MAKING ACTIVITY:**

**CHAPTER 1**: Definitions

STATUTORY AUTHORITY: 32 M.R.S.A. §12214(4)

PURPOSE: The Board may review and revise its rules to ensure clarity and conformity with the enabling statute by adding, removing and amending definitions of specialized terms.

SCHEDULE FOR ADOPTION: Within one year, if necessary.

AFFECTED PARTIES: Licensees.

CONSENSUS-BASED RULE DEVELOPMENT: Not contemplated.

**CHAPTER 2**: General Information

STATUTORY AUTHORITY: 32 M.R.S.A. §12214(4)

PURPOSE: The Board may review and revise its rules to ensure clarity and conformity with the enabling statute by amending the guidelines relating to advisory rulings.

SCHEDULE FOR ADOPTION: Within one year, if necessary.

AFFECTED PARTIES: Licensees.

CONSENSUS-BASED RULE DEVELOPMENT: Not contemplated.

**CHAPTER 3**: Examination Requirements

STATUTORY AUTHORITY: 32 M.R.S.A. §12214(4), §12228(4), §12240(4)

PURPOSE: The Board may review and revise its rules to ensure clarity and conformity with the enabling statute by amending the examination requirement for certified public accountants.

SCHEDULE FOR ADOPTION: Within one year, if necessary.

AFFECTED PARTIES: Licensees.

CONSENSUS-BASED RULE DEVELOPMENT: Not contemplated.

**CHAPTER 5**: Certified Public Accountant License Requirements

STATUTORY AUTHORITY: 32 M.R.S.A. §12214(4), §12251(4)(b)(3), §12251(5)

PURPOSE: The Board may review and revise its rules to insure clarity and conformity with the enabling statute by amending the licensing requirements for certified public accountants and the continuing professional education requirements for maintaining licensure.

SCHEDULE FOR ADOPTION: Within one year, if necessary.

AFFECTED PARTIES: Licensees.

CONSENSUS-BASED RULE DEVELOPMENT: Not contemplated.

**CHAPTER 6**: Accounting Firm License Requirements

STATUTORY AUTHORITY: 32 M.R.S.A. §12214(4), §12252(2)

PURPOSE: The Board may review and revise its rules to insure clarity and conformity with the enabling statute by amending the licensing requirements for firms and the peer review requirements for maintaining licensure.

SCHEDULE FOR ADOPTION: Within one year, if necessary.

AFFECTED PARTIES: Licensees.

CONSENSUS-BASED RULE DEVELOPMENT: Not contemplated.

**CHAPTER 8**: Rules of Professional Conduct

STATUTORY AUTHORITY: 32 M.R.S.A. §12214(4)

PURPOSE: The Board may review and revise its rules to ensure clarity and conformity with the enabling statute and standards of practice by amending its code of professional conduct.

SCHEDULE FOR ADOPTION: Within one year, if necessary.

AFFECTED PARTIES: Licensees.

CONSENSUS-BASED RULE DEVELOPMENT: Not contemplated.