**02-280**

Office of Professional and Occupational Regulation

**BOARD OF ACCOUNTANCY**

2025–2026 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**

CONTACT INFORMATION for thE agency **RULEMAKING LIAISON**: Penny Vaillancourt, Director, OPOR, 35 State House Station, Augusta, ME 04333, 207-441-7153, [penny.vaillancourt@maine.gov](mailto:penny.vaillancourt@maine.gov)

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

**EXPECTED 2025-2026 RULE-MAKING ACTIVITY:**

Expected rulemaking will be to implement legislation governing licensure by endorsement and provisional licensure.

A review for conformance with statutes and current rules will be conducted and updated as may be necessary.

**CHAPTER 1**: **Definitions**

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

PURPOSE: The Board may review this chapter for conformance with statutes and make updates as may be necessary.

SCHEDULE FOR ADOPTION: Within one year, if necessary.

AFFECTED PARTIES: Licensees and the public.

CONSENSUS-BASED RULE DEVELOPMENT: N/A

**CHAPTER 2**: **Advisory Rulings**

STATUTORY AUTHORITY: 5 M.R.S. §§ 8051 and 9001(4)

PURPOSE: The Board may review and revise its rules relating to advisory rulings.

SCHEDULE FOR ADOPTION: Within one year, if necessary.

AFFECTED PARTIES: Licensees and the public.

CONSENSUS-BASED RULE DEVELOPMENT: N/A

**CHAPTER 3**: **Examination Requirements**

STATUTORY AUTHORITY: 32 M.R.S. §§ 12214(4), 12228(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: Applicants for licensure and licensees.

CONSENSUS-BASED RULE DEVELOPMENT: N/A.

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

STATUTORY AUTHORITY: 32 M.R.S. §§ 12214(4), 12228, 12230

PURPOSE: The Board may review and revise its rules to ensure clarity and conformity with the enabling statute and 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: Applicants for licensure and Licensees.

CONSENSUS-BASED RULE DEVELOPMENT: N/A

**CHAPTER 6**: **Firm License Requirements**

STATUTORY AUTHORITY: 32 M.R.S. §§ 32 M.R.S. §12214(4), §12252, §12252(8), 10 M.R.S. § 8003(4)

PURPOSE: The Board may review and revise its rules to ensure clarity and conformity with the enabling statute and by amending the licensing requirements for licensure of firm licenses.

SCHEDULE FOR ADOPTION: Within one year, if necessary.

AFFECTED PARTIES: Applicants for licensure and licensees.

CONSENSUS-BASED RULE DEVELOPMENT: N/A

**CHAPTER 8**: **Rules of Professional Conduct**

STATUTORY AUTHORITY: 32 M.R.S. § 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 and the public.

CONSENSUS-BASED RULE DEVELOPMENT: N/A

**CHAPTER NUMBER and Title: N/A**

STATUTORY BASIS: 10 M.R.S. § 8003-H, § 8003-5-A(D)(7)

PURPOSE: The Board may adopt rules to establish a process to issue a license by endorsement or to grant provisional licenses to applicants from other jurisdictions.

SCHEDULE FOR ADOPTION: Within the year.

AFFECTED PARTIES: Licensees and members of the public.

CONSENSUS-BASED RULE DEVELOPMENT: N/A