

BEFORE THE BOARD OF PUBLIC ACCOUNTANTS
DEPARTMENT OF LABOR AND INDUSTRY
STATE OF MONTANA

In the matter of the amendment of) NOTICE OF AMENDMENT AND
ARM 24.201.101 board organization,) REPEAL
24.201.301 definitions, 24.201.505)
firms – registration, and 24.201.532)
nonroutine applications, and the)
repeal of 24.201.401 board meetings,)
24.201.405 committees, 24.201.524)
cheating, 24.201.1101 introduction,)
and 24.201.2101 renewals)

TO: All Concerned Persons

1. On September 24, 2021, the Board of Public Accountants (board) published MAR Notice No. 24-201-54 regarding the public hearing on the proposed amendment and repeal of the above-stated rules, at page 1170 of the 2021 Montana Administrative Register, Issue No. 18.

2. On October 15, 2021, a public hearing was held on the proposed amendment and repeal of the above-stated rules via the videoconference and telephonic platform. Comments were received by the October 22, 2021, deadline.

3. The board has thoroughly considered the comments received. A summary of the comments and the board responses are as follows:

COMMENT 1: Several commenters suggested that the board should have more than one person reviewing applications which are submitted to the board for approval. Their concern, at least partially, stems from removal of current procedures which have up to eight persons reviewing each application to a non-specified number under the proposed rule.

RESPONSE 1: The board appreciates the concern and understands that its proposed change is a large shift in historical processing of applications. Over the past eight months staff has provided the board with sufficient evidence that they are capable of processing most applications that the board receives. This change in turn will result in faster licensure for many applicants who are well-qualified and tested, and ultimately receive a license in addition to having spent multiple years attempting to gain the required qualifications. These also include applicants initially found deficient by the board but are licensed by staff upon receipt of supplemental materials. The board believes that department staff, including an executive officer, counsel, and administrative support, can process applications without a significant loss of quality. Their review is secondary to NASBA reviewing applications for licensure which the board has entrusted on several matters. The board will continue

to evaluate the efficacy of the change moving forward but believes the current proposed amendment is appropriate at this time.

COMMENT 2: Several commenters suggested that the board look at its experience evaluation requirements under ARM 24.201.502 to clarify discrepancies in applications.

RESPONSE 2: The board will continue to evaluate its experience requirements moving forward to provide applicants the best footing in complying with the requirements while ensuring the board's mission of public safety.

4. The board has amended ARM 24.201.101, 24.201.301, 24.201.505, and 24.201.532 as proposed.

5. The board has repealed ARM 24.201.401, 24.201.405, 24.201.524, 24.201.1101, and 24.201.2101 as proposed.

BOARD OF PUBLIC ACCOUNTANTS
DAN VUCKOVICH, CPA
PRESIDING OFFICER

/s/ DARCEE L. MOE
Darcee L. Moe
Rule Reviewer

/s/ LAURIE ESAU
Laurie Esau, Commissioner
DEPARTMENT OF LABOR AND INDUSTRY

Certified to the Secretary of State November 30, 2021.