

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

|                                       |   |                     |
|---------------------------------------|---|---------------------|
| In the matter of the amendment of     | ) | NOTICE OF AMENDMENT |
| ARM 24.201.410 fee schedule,          | ) |                     |
| 24.201.415 use of CPA/LPA             | ) |                     |
| designation, 24.201.503 applicant for | ) |                     |
| initial license, 24.201.510 certified | ) |                     |
| public accountant examination,        | ) |                     |
| 24.201.528 out-of-state licensees     | ) |                     |
| seeking a Montana license,            | ) |                     |
| 24.201.529 foreign licensees seeking  | ) |                     |
| a Montana license, 24.201.532         | ) |                     |
| application review, 24.201.1103 peer  | ) |                     |
| review enrollment, 24.201.1108        | ) |                     |
| alternatives and exemptions,          | ) |                     |
| 24.201.1109 approved peer review      | ) |                     |
| sponsoring organizations, programs,   | ) |                     |
| and peer review standards,            | ) |                     |
| 24.201.2124 standards for CPE         | ) |                     |
| reporting, 24.201.2145 reporting      | ) |                     |
| requirements, and 24.201.2154         | ) |                     |
| extension or hardship exception       | ) |                     |

TO: All Concerned Persons

1. On July 20, 2018, the Board of Public Accountants (board) published MAR Notice No. 24-201-51 regarding the public hearing on the proposed amendment of the above-stated rules, at page 1359 of the 2018 Montana Administrative Register, Issue No. 14.

2. On August 14, 2018, a public hearing was held on the proposed amendment of the above-stated rules in Helena. Numerous comments were received by the August 17, 2018, deadline.

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

COMMENT 1: Numerous commenters supported the proposed rule amendments.

RESPONSE 1: The board appreciates all comments received during the rulemaking process.

COMMENT 2: One commenter supported the amendments to ARM 24.201.528 but encouraged the board to consider including a minimal residency requirement.

RESPONSE 2: The board appreciates all comments and the recommendation. The suggested change exceeds the scope of this rulemaking and cannot be accomplished in a final notice, but may be considered during a future rule project.

4. The board has amended ARM 24.201.410, 24.201.415, 24.201.503, 24.201.510, 24.201.528, 24.201.529, 24.201.532, 24.201.1103, 24.201.1108, 24.201.1109, 24.201.2124, 24.201.2145, and 24.201.2154 exactly as proposed.

BOARD OF PUBLIC ACCOUNTANTS  
MICHAEL HUOTTE, CPA  
PRESIDING OFFICER

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

/s/ GALEN HOLLENBAUGH  
Galen Hollenbaugh, Commissioner  
DEPARTMENT OF LABOR AND INDUSTRY

Certified to the Secretary of State November 27, 2018.