

**Michigan Office of Administrative Hearings and Rules  
Administrative Rules Division (ARD)**

MOAHR-Rules@michigan.gov

**REQUEST FOR RULEMAKING (RFR)**

**1. Department:**

Licensing and Regulatory Affairs

**2. Bureau:**

Bureau of Professional Licensing

**3. Promulgation type:**

Full Process

**4. Title of proposed rule set:**

Accountancy – General Rules

**5. Rule numbers or rule set range of numbers:**

R 338.5101 – R 338.5503

**6. Estimated time frame:**

12 months

**Name of person filling out RFR:**

Weston MacIntosh

**E-mail of person filling out RFR:**

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**7. Describe the general purpose of these rules, including any problems the changes are intended to address.**

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.

**8. Please cite the specific promulgation authority for the rules (i.e. department director, commission, board, etc.).**

The department in consultation with the board.

**A. Please list all applicable statutory references (MCLs, Executive Orders, etc.).**

MCL 339.205, 339.308, 339.721, 339.725, 339.726, 339.728, and 339.729, and Executive Reorganization Order Nos. 1991-9, 1996-2, 2003-1, 2008-4, and 2011-4, MCL 338.3501, 445.2001, 445.2011, 445.2025, and 445.2030.

**B. Are the rules mandated by any applicable constitutional or statutory provision? If so, please explain.**

Under MCL 339.205, the department shall promulgate rules to implement articles 1 to 6 and rules which are necessary and appropriate to enable the department to fulfill its role under this act.

Under MCL 339.308, a board shall promulgate rules as required in the article in which it is created as are necessary and appropriate to fulfill its role and a board may promulgate rules to set the minimal standards of acceptable practice for an occupation for which the board is created.

Under MCL 339.729, each licensed firm and sole practitioner that performs audit, review, and compilations that are relied upon by third parties shall participate in a peer review program established by rule of the department and approved by the board.

**9. Please describe the extent to which the rules conflict with or duplicate similar rules, compliance requirements, or other standards adopted at the state, regional, or federal level.**

The rules do not conflict with or duplicate similar rules, compliance requirements, or other standards adopted at the state, regional, or federal level.

**10. Is the subject matter of the rules currently contained in any guideline, handbook, manual, instructional bulletin, form with instructions, or operational memoranda?**

The subject matter of the rules is not currently contained in any guideline, handbook, manual, instructional bulletin, form with instructions, or operational memoranda.

**11. Are the rules listed on the department's annual regulatory plan as rules to be processed for the current year?**

No.

**12. Will the proposed rules be promulgated under Section 44 of the Administrative Procedures Act, 1969 PA 306, MCL 24.244, or under the full rulemaking process?**

Full Process

**13. Please describe the extent to which the rules exceed similar regulations, compliance requirements, or other standards adopted at the state, regional, or federal level.**

The rules do not exceed similar regulations, compliance requirements, or other standards adopted at the state, regional, or federal level.

**14. Do the rules incorporate the recommendations received from the public regarding any complaints or comments regarding the rules? If yes, please explain.**

The rules do not incorporate the recommendations received from the public regarding any complaints or comments regarding the rules.

**15. If amending an existing rule set, please provide the date of the last evaluation of the rules and the degree, if any, to which technology, economic conditions, or other factors have changed the regulatory activity covered by the rules since the last evaluation.**

Amendment of the rules last took place effective November 21, 2022. No technological factors, economic conditions, or other factors make amendment of the rules necessary.

**16. Are there any changes or developments since implementation that demonstrate there is no continued need for the rules, or any portion of the rules?**

There are no changes or developments since implementation that demonstrate that there is no continued need for the rules.

**17. Is there an applicable decision record (as defined in MCL 24.203(6) and required by MCL 24.239(2))? If so, please attach the decision record.**

Yes