

Michigan Office of Administrative Hearings and Rules
MOAHR-Rules@michigan.gov

**AGENCY REPORT TO THE
JOINT COMMITTEE ON ADMINISTRATIVE RULES (JCAR)**

1. Agency Information

Agency name:

Licensing and Regulatory Affairs

Division/Bureau/Office:

Bureau of Professional Licensing

Name of person completing this form:

Weston MacIntosh

Phone number of person completing this form:

517-241-9269

E-mail of person completing this form:

MacIntoshW1@michigan.gov

Name of Department Regulatory Affairs Officer reviewing this form:

Elizabeth Arasim

2. Rule Set Information

MOAHR assigned rule set number:

2024-54 LR

Title of proposed rule set:

Accountancy – General Rules

3. Purpose for the proposed rules and background:

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.

4. Summary of proposed rules:

The proposed revisions to the rules include the most current standards of professional practice, supply the cost for obtaining copies of the adopted standards, and clarify the coursework requirements for a concentration in accounting.

5. List names of newspapers in which the notice of public hearing was published and publication dates:

The Flint Journal, March 13, 2025

The Grand Rapids Press, March 13, 2025

The Escanaba Daily Press, March 29, 2025

6. Date of publication of rules and notice of public hearing in Michigan Register:

4/15/2025

7. Date, time, and location of public hearing:

4/18/2025 09:00 AM at UL-4 , 611 W. Ottawa Street, Lansing, Michigan

8. Provide the link the agency used to post the regulatory impact statement and cost-benefit analysis on its website:

<https://ARS.apps.lara.state.mi.us/Transaction/RFRTransaction?TransactionID=1561>

9. List of the name and title of agency representative(s) who attended the public hearing:

Weston MacIntosh, Departmental Specialist, Bureau of Professional Licensing
Kerry Przybylo, Manager, Bureau of Professional Licensing

10. Persons submitting comments of support:

Daniel Brickner
Ryan King
Michelle Spunar

11. Persons submitting comments of opposition:

Paul Balas
Jeanine Campau-Grifka
Scott Dell
Bob Doyle
Jacalyn Goforth
Randy Gross
Mary Lou Gura
Kevin Heckman
Kyonghee Kim
Kevin Kobelsky
Michael Page
Michelle Randall
Isabel Wang
Marta Zaniowski

12. Persons submitting other comments:

Michael Romanowski

13. Identify any changes made to the proposed rules based on comments received during the public comment period:

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	Name & Organization	Comments made at public hearing	Written Comments	Agency Rationale for Rule Change and Description of Change(s) Made	Rule number & citation changed
1	Marta Zaniewski American Institute of CPAs (AICPA)		We urge the Department to pause any decision on eliminating the business credit hour requirement until all stakeholder recommendations are reviewed, including those being prepared by MICPA and grounded in national model language. Changes to licensure should be undertaken in a deliberate, collaborative manner - preserving the public trust, ensuring professional readiness, and supporting broad-based interstate mobility.	The department is following the board's decision to keep the 24 semester hours of general business courses requirement for a concentration in accounting.	R 338.5115 (1)(b), (2), and R 338.5116(2)

14.Date report completed:

6/10/2025