



TO: The Honorable Members of the Board of Regents
FROM: Sarah S. Benson *Sarah S. Benson*
SUBJECT: Proposed Technical Amendment of Section 52.13 of the Regulations of the Commissioner of Education Relating to Licensure in the Profession of Public Accountancy

DATE: March 2, 2023

AUTHORIZATION(S):

Don McGreevey *Betsy Maloney*

SUMMARY

Issue for Decision (Consent)

Should the Board of Regents adopt the proposed amendment of section 52.13 of the Regulations of the Commissioner of Education relating to licensure in the profession of public accountancy?

Reason for Consideration

Review of policy.

Proposed Handling

The proposed amendment is submitted to the Full Board for adoption as a permanent rule at the March 2023 Regents meeting. A copy of the proposed rule is included (Attachment A).

Procedural History

The proposed amendment was presented to the Full Board for adoption as an emergency rule at the November 2022 meeting of the Board of Regents. A Notice of Emergency Adoption and Proposed Rule Making was published in the State Register on November 30, 2022.

Because the November 2022 emergency action was set to expire on February 12, 2023, a second emergency action was necessary at the January 2023 Regents meeting to ensure the emergency rule remained continuously in effect until it could be

permanently adopted at the March 2023 Regents meeting. A Notice of Emergency Adoption was published in the State Register on January 25, 2023.

Following publication in the State Register, the Department received no comments on the proposed amendment. Therefore, an Assessment of Public Comment is not required and no changes to the proposed amendment are needed. A Notice of Adoption will be published in the State Register on March 29, 2023. Supporting materials are available upon request to the Secretary of the Board of Regents.

Background Information

At its September 2022 Regents meeting, the Board of Regents voted to permanently adopt amendments to sections 52.13, 70.2, 70.3 and 70.4 of the Commissioner’s regulations relating to the education, examinations, and experience requirements for licensure in the profession of public accountancy. This amendment updated such requirements effective August 1, 2027.

Due to a clerical error, the September 2022 amendments to the Commissioner’s regulations filed with the Department of State inadvertently contained an error in section 52.13(b)(1)(i) of the Commissioner’s regulations. The filed text of the regulation stated, “***On or before*** August 1, 2027...” in reference to the current professional accountancy content area requirements, rather than “***Prior to*** August 1, 2027...” Additionally, the filed text of the September 2022 amendments to section 52.13(c)(2) of the Commissioner’s regulations inadvertently included the phrase “recognized as” in reference to programs leading to licensure in public accountancy, and the term “***which***” instead of “***that***.” Therefore, the proposed amendment is necessary to resolve this clerical error.

Related Regents Items

January 2023: [Proposed Technical Amendment of Section 52.13 of the Regulations of the Commissioner of Education Relating to Licensure in the Profession of Public Accountancy](https://www.regents.nysed.gov/common/regents/files/123brca17.pdf)
(<https://www.regents.nysed.gov/common/regents/files/123brca17.pdf>)

November 2022: [Proposed Technical Amendment of Section 52.13 of the Regulations of the Commissioner of Education Relating to Licensure in the Profession of Public Accountancy](https://www.regents.nysed.gov/common/regents/files/1122brca14.pdf)
(<https://www.regents.nysed.gov/common/regents/files/1122brca14.pdf>)

September 2022: [Proposed Amendment of Sections 52.13, 70.2, 70.3 and 70.4 of the Regulations of the Commissioner of Education Relating to Education, Examinations, and Experience Requirements for Licensure in the Profession of Public Accountancy](https://www.regents.nysed.gov/common/regents/files/922brca19.pdf)
(<https://www.regents.nysed.gov/common/regents/files/922brca19.pdf>)

Recommendation

It is recommended that the Board of Regents take the following action:

VOTED: That section 52.13 of the Regulations of the Commissioner of Education be amended, as submitted, effective March 29, 2023.

Timetable for Implementation

If adopted at the March meeting, the proposed rule will become effective as a permanent rule on March 29, 2023.

AMENDMENT TO THE REGULATIONS OF THE COMMISSIONER OF EDUCATION

Pursuant to sections 207, 6504, 6507, 7401 and 7404 of the Education Law.

1. Subparagraph (i) of paragraph (1) of subdivision (b) of section 52.13 of the Regulations of the Commissioner of Education is amended to read as follows:

(i) [On or before] Prior to August 1, 2027, professional accountancy content area shall mean curricular content in professional accountancy that includes but is not limited to each of the subjects identified in clauses (a) through (d) of this subparagraph and may also include but need not be limited to the subjects identified in clauses (e) through (g) of this subparagraph:

2. Paragraph (2) of subdivision (c) of section 52.13 of the Regulations of the Commissioner of Education is amended to read as follows:

(2) Curriculum. On or after August 1, 2027, in addition to meeting all applicable provisions of this Part, to be registered as a program [recognized as] leading to licensure in public accountancy [which] that meets the requirements in section 70.2 of this Title, such program shall be a baccalaureate or higher program in accountancy or its equivalent that, by requisites or prerequisites, shall ensure completion of at least 150 semester hours or its equivalent, including a minimum of 33 semester hours or its equivalent in the professional accounting content area and a minimum of 36 semester hours or its equivalent in the general business content area.