
TITLE 872 INDIANA BOARD OF ACCOUNTANCY

Notice of Public Comment Period for Rule Readoption

LSA Document #23-761

Readopts rules in anticipation of [IC 4-22-2.6](#), providing that an administrative rule adopted under [IC 4-22-2](#) expires January 1 of the fifth year after the year in which the rule takes effect unless the rule contains an earlier expiration date. Effective 30 days after filing with the publisher.

STATUTORY AUTHORITY: [IC 25-1-1.1-6](#); [IC 25-2.1-2-15](#); [IC 25-2.1-2-16](#)

OVERVIEW

Rules to be readopted without changes are as follows:

872 IAC 1-0.5-1	Definitions
872 IAC 1-1	Requirements for Certification, Licensure, and Registration
872 IAC 1-2	Code of Professional Conduct
872 IAC 1-3	Permits to Practice; Continuing Education
872 IAC 1-4	Nonlicensee Firm Owners
872 IAC 1-6	Peer Review
872 IAC 1-7	Convictions of Concern

Rules to be repealed are as follows:

None

SUMMARY OF FINDINGS UNDER [IC 4-22-2.6-4](#)

All of the proposed readopted rules remain necessary and meet the standards set forth in [IC 4-22-2-19.5](#). No less costly or less intrusive alternative methods of achieving the purposes of the rules have been identified. The rules avoid duplicating standards found in state or federal law, are written for ease of comprehension for the entities subject to them, and have practicable enforcement. There have been no significant changes to the cost benefit, fiscal impact, or regulatory burden statements prepared for the initial adoption of the proposed readopted rules.

REQUEST FOR PUBLIC COMMENTS

At this time, the Indiana Board of Accountancy solicits the following:

- (1) The submission of alternative ways to achieve the purpose of the rule.
- (2) The submission of suggestions for the development of draft rule language.

Comments may be submitted in one of the following ways:

- (1) By mail or common carrier to the following address:

LSA Document #23-761
Indiana Professional Licensing Agency
402 West Washington Street, Room W072
Indianapolis, IN 46204

- (2) By electronic mail to pla14@pla.in.gov. To confirm timely delivery of submitted comments, please request a document receipt when sending the electronic mail. **PLEASE NOTE: Electronic mail comments will NOT be considered part of the official written comment period unless they are sent to the address indicated in this notice.**

COMMENT PERIOD DEADLINE

All comments must be postmarked or time stamped not later than January 5, 2024.

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Legislative Notice for Rule Readoption: [20231129-IR-872230761LNA](#)

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