Document: Notice of Intent to Adopt a Rule, **Register Page Number:** 25 IR 3810

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TITLE 872 INDIANA BOARD OF ACCOUNTANCY

LSA Document #02-213

Under IC 4-22-2-23, the Indiana Board of Accountancy intends to adopt a rule concerning the following:

OVERVIEW: Establish that credit hours taken to comply with the educational requirements in IC 25-2.1-3-2 cannot be duplicated. Add a licensing fee for a letter of verification of a certificate of registration to another state. Revise the examination used for accounting practitioners to comply with IC 25-2.1-6-1. Incorporate by reference the 2001 pronouncements on professional standards of the American Institute of Certified Public Accountants (to apply to certified public accountants) and 2001 rule of professional conduct of the National Society of Public Accountants (to apply to accounting practitioners and public accountants). Establish that continuing professional education hours obtained to renew a lapsed certificate cannot be double counted by using the hours for credit for renewal at the end of the reporting period. Establish the requirements for substantial equivalency. Questions or comments concerning the proposed rules may be directed to: Indiana Professional Licensing Agency, ATTENTION: Staff Counsel, 302 West Washington Street, Room E034, Indianapolis, Indiana 46204-2700. Statutory authority: IC 25-2.1-2-15; IC 25-2.1-4-6; IC 25-8-1-2.