



MEMORANDUM

TO: John Patterson, Executive Director, Accountancy Board of Ohio

FROM: Emily Kaylor, Regulatory Policy Advocate

DATE: September 14, 2016

RE: **CSI Review – Board Hearings and Complaints (OAC 4701-19-01 and 4701-19-02)**

On behalf of Lt. Governor Mary Taylor, and pursuant to the authority granted to the Common Sense Initiative (CSI) Office under Ohio Revised Code (ORC) section 107.54, the CSI Office has reviewed the abovementioned administrative rule package and associated Business Impact Analysis (BIA). This memo represents the CSI Office's comments to the Agency as provided for in ORC 107.54.

Analysis

This rule package consists of two no-change rules submitted by the Accountancy Board of Ohio for their statutorily required five-year review. The package was sent to the CSI Office on May 17, 2016, but the package was sent to stakeholders on May 2, 2016 with a comment period end date of May 18, 2016. One comment was received during this time. After discussions with the stakeholders the rules were amended and a second comment period lasted from August 24 to August 31. No additional comments were received.

The proposed rules establish the process for an accounting professional to request a formal hearing in front of the Board or to submit a complaint against another person regulated by the Board. The BIA states that there is not direct impact on the business community from these rules. There is a requirement to submit the requests or complaints in writing, but the costs associated with this requirement would be minimal.

The Ohio Society of Certified Public Accountants submitted a letter for comment during the CSI comment period. While they mentioned the Board Hearings and Complaints rules, their suggestions were for the Ethics Standards in another package. No comments were received during

the second comment period.

After reviewing the proposed rules and the BIA, the CSI Office has determined that the standards espoused by the CSI Office have been met and the purpose of the rule package is justified.

Recommendations

For the reasons discussed above, the CSI Office does not have any recommendations for this rule package.

Conclusion

Based on the above comments, the CSI Office concludes that the Accountancy Board of Ohio should proceed with the formal filing of this rule package with the Joint Committee on Agency Rule Review.

cc: Mark Hamlin, Director of Regulatory Policy