

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2005

Session of
1978

INTRODUCED BY MR. IRVIS, JANUARY 3, 1978

AS RE-REPORTED FROM COMMITTEE ON PROFESSIONAL LICENSURE,
HOUSE OF REPRESENTATIVES, AS AMENDED, JANUARY 30, 1978

AN ACT

1 Amending the act of May 26, 1947 (P.L.318, No.140), entitled, as
2 amended, "An act relating to the public practice of certified
3 public accountants; providing for the certification of
4 persons desiring to practice, the registrations of public
5 accountants, requiring continuing education for registrants,
6 and the listing of persons engaged in practicing as certified
7 public accountants and public accountants, and for the
8 suspension and revocation of such certificates, subject to
9 appeal and for their reinstatement; prescribing the powers
10 and duties of the State Board of Examiners of Public
11 Accountants and the Department of State; providing for
12 ownership of working papers; defining unlawful acts and acts
13 not unlawful; providing penalties, and repealing existing
14 laws," providing for payment of per diem AND OTHER EXPENSES <—
15 for members of the State Board of Examiners of Public
16 Accountants and for the Public Accountants' Advisory
17 Committee.

18 The General Assembly of the Commonwealth of Pennsylvania
19 hereby enacts as follows:

20 Section 1. Sections 2.1 and 2.2 of the act of May 26, 1947
21 (P.L.318, No.140), known as "The C. P. A. Law," reenacted and
22 amended December 8, 1976 (P.L.1280, No.286), are amended to
23 read:

24 Section 2.1. State Board of Examiners of Public
25 Accountants.--The State Board of Examiners of Public Accountants

1 shall consist of ten members, one of whom shall be the
2 Commissioner of Professional and Occupational Affairs in the
3 Department of State and the nine remaining members shall be
4 appointed by the Governor as follows:

5 (1) Six members shall be certified public accountants who
6 have held certificates of certified public accountant issued by
7 this Commonwealth for at least ten years immediately preceding
8 their appointment, all of whom are holders of live permits as
9 required under this act and four of whom have been actively
10 engaged in the practice of public accounting as their principal
11 occupation at the time of their appointment. Two members shall
12 be appointed from the eastern part of the State, two from the
13 western part, and two from the central part. No member of the
14 board shall be a teacher or instructor in any coaching school
15 which has as its primary purpose preparation for the examination
16 under this act or any person who has a financial interest in
17 such coaching school. The Governor may appoint members to the
18 board from a list of qualified persons submitted to him by the
19 Council of the Pennsylvania Institute of Certified Public
20 Accountants.

21 (2) One member shall be a person representing the public at
22 large. Such public member shall not be affiliated in any manner
23 with the profession and shall not hold public office during the
24 term of membership on the board.

25 (3) Two members shall be public accountants registered under
26 this act who may be appointed by the Governor from a list of
27 qualified persons submitted to him by the Pennsylvania Society
28 of Public Accountants.

29 (4) The present confirmed members of the existing board, as
30 of the effective date of this act, shall continue to serve as

1 board members until their present terms of office expire.

2 (5) The terms of the members of the board shall be four
3 years from the respective dates of their appointment. No board
4 member shall serve more than two consecutive four-year terms and
5 shall not be eligible for reappointment until after four years
6 have elapsed.

7 (6) Six members of the board shall constitute a quorum. The
8 board shall select, from among their number, a chairman, and
9 shall elect a secretary who need not be a member of the board.

10 (7) Each member of the board, other than the Commissioner of
11 Professional and Occupational Affairs, shall receive thirty
12 dollars (\$30) per diem TRAVELING EXPENSES AND OTHER NECESSARY <—
13 EXPENSES, when actually engaged in the work of the board, and
14 the secretary shall receive such reasonable compensation as the
15 board shall determine, with the approval of the Commissioner of
16 Professional and Occupational Affairs.

17 Section 2.2. Public Accountants' Advisory Committee.--(a)
18 There is hereby created a Public Accountants' Advisory Committee
19 to consist of five members to be appointed by the Governor.
20 Members first appointed shall be appointed for initially
21 staggered terms, two members to serve for one year, two members
22 to serve for two years, and one member to serve for three years.
23 Thereafter, members shall be appointed for terms of three years.
24 Upon expiration of a term of office, a member shall continue to
25 serve until his successor shall have been appointed and shall
26 have qualified. Members shall not serve for more than two
27 consecutive full three year terms and shall not be eligible for
28 reappointment until after three years have elapsed.

29 (b) Members of the advisory committee first appointed shall
30 be qualified to be registered as public accountants pursuant to

1 this act. Successor members of the advisory committee shall be
2 registered pursuant to this act as public accountants. The
3 Governor may appoint members to the committee from a list of
4 qualified persons submitted to him by the Pennsylvania Society
5 of Public Accountants.

6 (c) Three members of the committee shall constitute a
7 quorum. The committee shall select, from among their number, a
8 chairman who shall conduct meetings of the committee.

9 (d) The committee shall advise and aid the board in matters
10 which would affect public accountants. The committee may
11 receive, review and recommend to the board for registration as a
12 public accountant, such applicants as may be qualified pursuant
13 to the act. The committee shall recommend to the board courses,
14 meetings, or conferences to fulfill the requirements of
15 continuing education for public accountants.

16 (e) Each member of the Public Accountant's Advisory
17 Committee shall receive thirty dollars (\$30) per diem TRAVELING <—
18 EXPENSES AND OTHER NECESSARY EXPENSES, when actually engaged in
19 the work of the board.

20 Section 2. This act shall take effect immediately and shall
21 be retroactive to December 8, 1976.