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NOTICE OF HEARING

Pursuant to M.G.L. c. 13, § 34, M.G.L. c. 112, § 87A½, and c. 30A, § 2, the Board of Public Accountancy will hold a virtual public hearing regarding proposed amendments to the Board's regulations at 252 CMR 2.00, which establish qualification requirements for licensure as a certified public accountant. A small business impact statement has been filed with the Secretary of the Commonwealth's Office. The Board will hold this public hearing on Thursday, August 21, 2025, at 9:00 a.m. by videoconference at <https://www.microsoft.com/en-us/microsoft-teams/join-a-meeting>, Meeting ID 219 350 920 627, Passcode: tv3B3Yf7, or call in to: (857) 327-9245, Phone Conference ID: 327 617 644#. Interested parties will be given an opportunity to present testimony orally or in writing at this hearing. Written comments may be emailed to accountingboard@mass.gov or mailed to the Board of Public Accountancy, Division of Occupational Licensure, One Federal Street, 6th Floor, Boston, MA 02110, Attention: Kerry Cassidy. Written comments must be received by 5:00 p.m. on Tuesday, August 19, 2025. A copy of the proposed regulations may be obtained at the Board's website at <https://www.mass.gov/orgs/board-of-public-accountancy> or by contacting the Board office directly at the above address or by phone: (617) 701-8635.



Small Business Impact Statement

(As required by M.G.L. c. 30A §§ 2, 3 & 5)

CMR No.: 252 CMR 2.00

Estimate of the Number of Small Businesses Impacted by the Regulation: The Board of Public Accountancy currently licenses approximately 18,934 active CPAs and 792 CPA firms, many practicing as small businesses.

Select Yes or No and Briefly Explain

Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Will small businesses have to create, file, or issue additional reports? No, the regulation does not require a CPA or small businesses to create, file or issue additional reports.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Will small businesses have to implement additional recordkeeping procedures? No, the regulation does not require small businesses to implement additional recordkeeping procedures.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Will small businesses have to provide additional administrative oversight? No, the amended regulation does not require small businesses to provide additional administrative oversight.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Will small businesses have to hire additional employees in order to comply with the proposed regulation? No, the amended regulation does not require small businesses to hire additional employees.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Does compliance with the regulation require small businesses to hire other professionals (e.g. a lawyer, accountant, engineer, etc.)? No, the amended regulation does not require small businesses to hire other professionals.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Does the regulation require small businesses to purchase a product or make any other capital investments in order to comply with the regulation? No purchases of products or capital are needed to comply with the amended regulation.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Are performance standards more appropriate than design/operational standards to accomplish the regulatory objective? (Performance standards express requirements in terms of outcomes, giving the regulated party flexibility to achieve regulatory objectives and design/operational standards specify exactly what actions regulated parties must take.) To ensure that certified public accountants are properly trained, specific educational and training criteria must be adopted by these regulations.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Do any other regulations duplicate or conflict with the proposed regulation? No, the Board has exclusive authority over the licensing and regulation of CPAs.
Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	Does the regulation require small businesses to cooperate with audits, inspections or other regulatory enforcement activities? Yes, this section requires licensees who perform audits, including individual CPAs and licensed CPA firms, to submit to peer reviews once every three years.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Does the regulation require small businesses to provide educational services to keep up to date with regulatory requirements? No. The regulation requires individual CPAs to meet continuing education requirements, but does not require small businesses to provide these educational services to CPAs.

Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Is the regulation likely to <i>deter</i> the formation of small businesses in Massachusetts? No, there is no part of the amended regulation that should deter the formation of CPA businesses in the Commonwealth.
Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	Is the regulation likely to <i>encourage</i> the formation of small businesses in Massachusetts? Yes, after certification, this regulation allows licensees to form businesses.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Does the regulation provide for less stringent compliance or reporting requirements for small businesses? This section mandates peer review requirements for all licensees who perform audits, and it could not fairly reduce those requirements for certain businesses as one sector of the industry.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Does the regulation establish less stringent schedules or deadlines for compliance or reporting requirements for small businesses? This section mandates peer review requirements for all licensees who perform audits, and it could not fairly reduce those requirements for certain businesses as one sector of the industry.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Did the agency consolidate or simplify compliance or reporting requirements for small businesses? This section mandates peer review requirements for all licensees who perform audits, and it could not fairly reduce those requirements for certain businesses as one sector of the industry.
Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	Can performance standards for small businesses replace design or operational standards without hindering delivery of the regulatory objective? To ensure that certified public accountants are properly trained, specific educational and training criteria must be adopted by these regulations.
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	Are there alternative regulatory methods that would minimize the adverse impact on small businesses? No, licensing qualifications and minimum practice standards must be established for CPAs pursuant to statute.