VIRGINIA BOARD OF ACCOUNTANCY

Board Policy #9

TITLE: Active – CPE Exempt status procedure for approval/denial/appeal

EFFECTIVE DATE: October 7, 2014

AUTHORITY: § 54.1-4409.1.B. of the Code of Virginia and Board Regulation 18VAC5-22-90.D.

POLICY STATEMENT: Active – CPE Exempt status is defined as a Virginia licensee that is currently and actively licensed as a CPA and may use the CPA title. However, the individual is not currently providing services to the public (providing services that are subject to the guidance of the standard-setting authorities listed in the standards of conduct and practice in subdivisions 5 and 6 of § 54.1-4413.3) or to an employer (providing to an entity services that require the substantial use of accounting, financial, tax, or other skills that are relevant, as determined by the Board) and therefore is NOT required to meet the Board's CPE requirements.

Virginia CPAs must proactively apply for this status by submitting a Change of License Status Request Form (Active to Active – CPE Exempt) to the VBOA. Virginia CPAs not approved for this status are required to maintain CPE in accordance with Board statutes and regulations and will not be exempt from CPE requirements if audited.

Procedure for approval/denial/appeal of Active – CPE Exempt status:

1. Application form must be submitted to the VBOA.
2. Upon receipt of form and supporting documentation (if applicable), Director of Operations or Executive Director (staff) makes determination (approve or deny status change).
3. If approved by staff, status is changed in system. Licensee is informed of change.
4. If denied by staff, licensee is informed of denial.
5. As part of the staff approval process, staff may have questions regarding a specific type of experience presented on an application that could affect the determination of the Active – CPE Exempt status. In such cases, staff may ask the Board Chair or designee (excluding the Enforcement Committee Chair) for determination.
    a. If approved by a Board member, status is changed in system. Licensee is informed of change.
    b. If denied by a Board member, licensee is informed of denial.
6. Following initial denial of the Active – CPE Exempt status (#4 or #5b above), an applicant may appeal the decision (with or without additional documentation presented by the applicant to assist the Board in making a determination).
7. If an appeal is made after the request is denied by staff (#4), the Board Chair or designee will make the final determination of status.
    a. If approved by Board Chair or designee, status is changed in system. Licensee is informed of change.
    b. If denied by Board Chair or designee, licensee is informed of denial and that no further appeals are available.

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TITLE: Active – CPE Exempt status procedure for approval/denial/appeal, continued

POLICY STATEMENT, cont'd:

8. If an appeal is made after the request is denied by a Board member (#5b), the Board's Enforcement Committee Chair will make the final determination of status.
    a. If approved by the Enforcement Committee Chair, status is changed in system. Licensee is informed of change.
    b. If denied by the Enforcement Committee Chair, licensee is informed of denial and that no further appeals are available.

APPROVAL AND REVIEW: This Board policy was reviewed and approved on October 7, 2014.

SUPERSESSION: This Board policy is new.

BOARD CHAIR AT LAST REVIEW: W. Barclay Bradshaw, CPA

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