

Exempt Action Final Regulation Agency Background Document

| Agency Name: | Board of Accountancy |
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| VAC Chapter Number: | 18 VAC 5-21-10 et seq. |
| Regulation Title: | Board of Accountancy Regulations |
| Action Title: | Amend existing Board of Accountancy Regulations |
| Date: | November 28, 2001 |

Where a regulation is exempt in part or in whole from the requirements of the Administrative Process Act (§ 2.2-4000 *et seq.* of the *Code of Virginia*) (APA), the agency may provide information pertaining to the action to be included on the Regulatory Town Hall. The agency must still comply the requirements of the Virginia Register Act (§ 2.2-4100 *et seq.* of the *Code of Virginia*) and file the final regulation with the Registrar in a style and format conforming with the *Virginia Register Form, Style and Procedure Manual.* The agency must also comply with Executive Order Fifty-Eight (99) which requires an assessment of the regulation's impact on the institution of the family and family stability.

Note agency actions exempt pursuant to § 2.2-4002(B) do not require filing with the Registrar a Notice of Intended Regulatory Action, or at the proposed stage. When the regulation is promulgated and submitted to the Registrar, the agency need only provide a statement citing the specific Virginia Code section referencing the exemption and an authority certification letter from the Attorney General's Office. No specific format is required.

This form should be used for actions <u>exempt from the Administrative Process Act pursuant to § 2.2-4006(A)</u> at the final stage. Note that agency actions exempt pursuant to § 2.2-4006(A) of the APA do not require filing with the Registrar a Notice of Intended Regulatory Action, and at the proposed stage.

Summary

Please provide a brief summary of the proposed new regulation, amendments to an existing regulation, or the regulation being repealed. There is no need to state each provision or amendment or restate the purpose and intent of the regulation, instead give a summary of the regulatory action and alert the reader to all substantive matters or changes. If applicable, generally describe the existing regulation.

Chapter 832 of the 2001 Acts of the General Assembly established the Board of Accountancy as an independent Board of the Commonwealth. With the separation of the Board operationally from the Department of Professional and Occupational Regulation (DPOR), Chapter 20 (§§ 54.1-2000 through 54.1-2008) of Title 54.1 of the <u>Code of Virginia</u> was repealed. Chapter 44 (§§ 54.1-4400 through 54.1-4422) of Title 54.1 of the <u>Code of Virginia</u>, which established the new

independent Board, needs to be incorporated into the Board of Accountancy Regulations (18 VAC 5-21-10 et seq.).

According to § 2.2-4006 A 3 of the <u>Code of Virginia</u>, "each promulgating agency shall review all references to sections of the Code of Virginia within their regulations each time a new supplement or replacement volume to the Code of Virginia is published to ensure the accuracy of each section or section subdivision identification listed." Further, § 2.2-4006 A 4 (a) states that it is "necessary to conform to changes in Virginia statutory law or the appropriation act where no agency discretion is involved."

To comply with the above subsections of the Administrative Process Act, the Board of Accountancy's purpose in this action is to incorporate only the new statutory citations into their current regulations.

Statement of Final Agency Action

Please provide a statement of the final action taken by the agency including the date the action was taken the name of the agency taking the action, and the title of the regulation.

On November 13, 2001, the Board of Accountancy unanimously voted to adopt the revisions to the Board of Accountancy Regulations (18 VAC 5-21-10 et seq.) and to proceed to file the exempt action final regulations with the Registrar of Regulations on November 28, 2001, to be published on December 17, 2001, with an effective date of January 1, 2002.

Family Impact Statement

Please provide an analysis of the regulatory action that assesses the impact on the institution of the family and family stability including the extent to which the regulatory action will: 1) strengthen or erode the authority and rights of parents in the education, nurturing, and supervision of their children; 2) encourage or discourage economic self-sufficiency, self-pride, and the assumption of responsibility for oneself, one's spouse, and one's children and/or elderly parents; 3) strengthen or erode the marital commitment; and 4) increase or decrease disposable family income.

The revisions made to the Board of Accountancy Regulations do not have an impact on the institution of the family and family stability. They do not strengthen or erode the authority and rights of parents in the education, nurturing, and supervision of their children. They do not encourage or discourage economic self-sufficiency, self-pride, and the assumption of responsibility for oneself, one's spouse and one's children and/or elderly parents. They do not strengthen or erode the marital commitment. They do not increase or decrease disposable family income.