



COMMONWEALTH of VIRGINIA
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MEMORANDUM

To: Nancy Glynn, CPA
Executive Director
Virginia Board of Accountancy

From: James M. Flaherty
Senior Assistant Attorney General

Date: September 10, 2025

Subject: Letter of Assurance for Amended Regulations – Amendment to Fee Structure, Firm Ownership and Principal Place of Business found at 18 VAC 5-22 *et seq.*

I have reviewed the Virginia Board of Accountancy's proposed amendments to Fee Structure, Firm Ownership and Principal Place of Business found at 18 VAC 5-22 *et seq.* that were posted on the Virginia Regulatory Town Hall on August 25, 2025. In my view, as counsel to the Virginia Board of Accountancy, the Board may amend these regulations pursuant to Title 54.1, Chapter 44 of the *Code of Virginia*. The regulations do not appear, on their face, to conflict with the Constitution of the United States or the Constitution of the Commonwealth of Virginia, nor do they appear to conflict with federal or state law currently in effect.

This memorandum addresses legal matters only and is not intended to serve, nor should it be construed, as a comment for or against the merits of the proposed amendment regulations.