

VBOA Policy #9

TITLE:

Active – CPE Exempt Status Procedure for Approval/Denial/Appeal

EFFECTIVE DATE:

December 31, 2018

AUTHORITY:

Code of Virginia § 54.1-4409.1(B) of the Code of Virginia and VBOA regulation 18VAC5-22-90(C)

POLICY STATEMENT:

A person who holds a Virginia license with the status of Active – CPE Exempt has an active license and has the privilege of using the CPA title. However, the person has demonstrated to the Virginia Board of Accountancy (VBOA) that they are not currently providing services, including on a volunteer basis, 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 subsections 5 and 6 of § 54.1-4413.3) or to or on behalf of 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 VBOA) and therefore is not required to meet the VBOA's CPE requirements.

Persons who hold a Virginia license must proactively apply for this status by submitting a Change of License Status Request Form (Active to Active – CPE Exempt) to the VBOA. Persons not approved for this status are required to obtain CPE in accordance with VBOA statutes and regulations and will not be exempt from CPE requirements if subject to a CPE compliance review.

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

1. Application form must be submitted to the VBOA.
2. Upon receipt of form and supporting documentation if applicable, the Deputy Director for Operations or Executive Director makes the determination to approve or deny status change.
3. If approved by staff, the status is changed and the person is informed of the change.
4. If denied by staff, the person 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 VBOA Chair or designee, excluding the Enforcement Committee Chair, for determination.
 - a. If approved by a VBOA member, the status is changed and the person is informed of the change.
 - b. If denied by a VBOA member, the person is informed of denial.
6. Following initial denial of the Active – CPE Exempt status pursuant to #4 or #5b above, the person may appeal the decision and may present additional documentation to assist the VBOA in making a determination.
7. If an appeal is made after the request is denied by staff pursuant to #4 above, the VBOA Chair or designee will make the final determination of status.
 - a. If approved by VBOA Chair or designee, the status is changed and the person is informed of the change.

- b. If denied by VBOA Chair or designee, the person is informed of denial and that no further appeals are available.
- 8. If an appeal is made after the request is denied by a VBOA member pursuant to #5b above, the VBOA's Enforcement Committee Chair or designee will make the final determination of status.
 - a. If approved by the Enforcement Committee Chair, the status is changed and the person is informed of the change.
 - b. If denied by the Enforcement Committee Chair, the person is informed of denial and that no further appeals are available.

APPROVAL AND REVIEW:

This Board policy was reviewed on December 4, 2018.

SUPPRESSION:

This VBOA policy replaces Board Policy #8 that was effective on March 8, 2018.

**VBOA CHAIR AT
LAST REVIEW:**

Susan Quaintance Ferguson, CPA

**VBOA MEMBERS AT
LAST REVIEW:**

D. Brian Carson, CPA, CGMA, Vice Chair
Matthew P. Boshier
W. Barclay Bradshaw, CPA
William R. Brown, CPA
Stephanie S. Saunders, CPA
Laurie A. Warwick, CPA

EXECUTIVE DIRECTOR:

Nancy J. Glynn, CPA