



COMMONWEALTH of VIRGINIA

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MEMORANDUM

To: Nancy Glynn
Executive Director
Board of Accountancy

From: Joshua E. Laws
Assistant Attorney General

Date: December 4, 2019

Subject: Letter of Assurance for Proposed Regulations –Amend Regulations Following Periodic Review found at 18 VAC 5-22

I have reviewed the Board of Accountancy’s (the Board) proposed Amended Regulations Following Periodic Review found at 18 VAC 5-22 that was posted on the Virginia Regulatory Town Hall on December 3, 2019. In my view, as counsel to the Board, these regulations may be promulgated pursuant to Title 54.1 of the Code of Virginia. The regulations do not appear to conflict with the Constitution of the United States or the Constitution of the Commonwealth of Virginia, nor do they appear to conflict with any 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 regulations.