



**COMMONWEALTH of VIRGINIA**  
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**MEMORANDUM**

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

**From:** James M. Flaherty  
Senior Assistant Attorney General

**Date:** August 23, 2025

**Subject:** Letter of Assurance for Amended Regulations – Education, Experience, and Substantial Equivalency Requirements found at 18 VAC 5-22 *et seq.*

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I have reviewed the Virginia Board of Accountancy's proposed amendments to Education, Experience, and Substantial Equivalency Requirements found at 18 VAC 5-22 *et seq.* that were posted on the Virginia Regulatory Town Hall on August 22, 2025. In my view, as counsel to the Virginia Board of Accountancy, the Board may amend these regulations pursuant to § 54.1-4403 of the *Code of Virginia*. These 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. Further, these

amended regulations are exempt from the requirements of the Virginia Administrative Process Act, pursuant to § 2.2-4006(a)(4)(a) of the *Code of Virginia*.

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 regulation.