VIRGINIA BOARD OF ACCOUNTANCY

VBOA Policy

TITLE: Inactive and Emeritus License Status

EFFECTIVE DATE: July 1, 2026

AUTHORITY Code of Virginia § 54.1-4402(D), § 54.1-4409.1, and VBOA regulation 18VAC5- 22-90(C)

POLICY STATEMENT:

The purpose of this policy is to outline the requirements of two license status classifications: Inactive status and Emeritus status. Each license status must be granted and used in accordance with the terms specified below.

Both the Inactive and Emeritus statuses must be proactively applied for and be approved in writing by the board. These license statuses are not automatically applied to a licensee, nor can they be unilaterally selected by a licensee. Unless a licensee has received written approval for Inactive or Emeritus status, the licensee must comply with all Continuing Professional Education (CPE) requirements as outlined in 18VAC5-22-90.

Any Virginia licensed CPA who is approved for Inactive or Emeritus status still holds a CPA license. Therefore, licensees who hold either of these statuses are still subject to the Code of Virginia § 54.1-4413.3 Standards of conduct and practice, which requires individuals who provide volunteer services under these statuses to continue to meet the AICPA Code of Professional Practice standards and ensure they maintain professional knowledge and skills in performing any of their responsibilities.

Inactive Status

A person who holds a Virginia CPA license under the Inactive status is (i) not actively employed or has transitioned to a job outside of the financial field that does not require the substantial use of accounting, financial, tax, or other related skills, as determined by the board; and (ii) not providing services to the public or providing services to or on behalf of an employer, as defined in § 54.1-4400. This includes providing financial services in any compensated or volunteer role. Minimal volunteer activities may be allowed as approved by the board. Such individuals are exempt from all CPE requirements and may use the CPA title, provided that the designation "CPA (Inactive)" appears in all instances of use.

To be considered for Inactive status, the applicant must satisfy the qualifications outlined above, in addition to the following criteria:

- Licensee holds a current Active license in good standing.
- Licensee has held an Active Virginia license for at least five years.
- Licensee is not the subject of a pending CPE audit or disciplinary action by any jurisdiction.

Emeritus Status

A person who holds a Virginia CPA license under the Emeritus status is (i) retired from employment; and (ii) not providing services to the public or providing services to or on behalf of an employer, as defined in § 54.1-4400. Such individuals are exempt from all CPE requirements and may use the CPA title, provided that the designation “CPA (Emeritus)” appears in all instances of use.

To be considered for Emeritus status, the applicant must satisfy the qualifications outlined above, in addition to the following criteria:

- Licensee holds a current Active or Inactive license in good standing.
- Licensee is not the subject of a pending CPE audit or disciplinary action by any jurisdiction.
- Licensee has been actively licensed for:
    - At least 30 years; or
    - At least 15 years and has reached at least 60 years of age.

Procedure for the Approval/Denial/Appeal of Inactive or Emeritus status

1. Application is submitted by the applicant to the VBOA.
2. Upon review by the Executive Director or designee, the application is either approved or denied.
    a. If approved, the applicant is informed in writing and the license status is changed.
    b. If denied, the applicant is informed in writing.
3. If the application is denied, the applicant may request an appeal and provide additional documentation to support the appeal.
4. Upon review by the VBOA Vice Chair or designee, the appeal is either approved or denied and the applicant is informed in writing. No further appeals are available.

Return to Active Status

Prior to accepting any position that exceeds the limitations and requirements of Inactive or Emeritus status, including providing any financial related services to the public or to or on behalf of an employer, a person must apply to return to Active status and complete 120 hours of CPE, including a current two-hour, VBOA-approved ethics course, prior to providing services.

APPROVAL AND REVIEW: This VBOA policy was approved on December 4, 2025, and is effective July 1, 2026.

SUPPRESSION: This VBOA policy replaces Board Policy #9 that was effective on March 5, 2020.

VBOA CHAIR AT LAST REVIEW: Nadia Rogers, CPA, Chair

VBOA MEMBERS AT LAST REVIEW:

Nadia A. Rogers, CPA, Chair
Dale G. Mullen, Vice Chair
Guy A. Davis, CPA
Anne B. Hagen, CPA
Wendy P. Lewis, CPA,
Christine Williamson, CPA
Angela Rudolph-Wiseman, CPA

EXECUTIVE DIRECTOR:

Nancy J. Glynn, CPA