

Policy name: Delegations of Authority

Effective date: January 11, 2022

Authority: Code of Virginia § 54.1-4400 et seq.

Policy: The Virginia Board of Accountancy delegates to staff and its committees the authority to act without requiring prior approval from the full Board under the following circumstances.

Procedures: The VBOA Executive Director has the authority to:

- Sign Consent Orders that involve CPE deficiencies and any associated false statements on renewal applications.
- Sign Consent Orders under the guidance from Disposition of Cases Involving Unlicensed Use of the CPA Title by Previously Licensed Individuals.
- Sign Closing and Advisory letters in all matters as instructed by the Board.
- Sign Orders Permitting Reinstatement for those applicants who have fully complied with the terms and conditions of disciplinary orders where the VBOA suspended their Virginia CPA license for CPE deficiencies.
- In the event of circumstances beyond the control of the licensee, waive all or part of a licensee’s CPE requirements for a calendar year or a reporting period.
- Examine and determine on a case-by-case basis if hours of CPE will be granted for forums not otherwise specified in VBOA regulations.
- Deny complaints if it is clear that the VBOA lacks subject matter jurisdiction, the complaint has been untimely filed, or both.
- Preside over proceedings held pursuant to Code of Virginia § 2.2-2019 for matters involving:
 - CPE deficiencies and any associated false statements on renewal applications
 - Eligibility matters where reinstatement applicants have not fully complied with the terms and conditions of disciplinary orders wherein their Virginia CPA license was suspended for CPE deficiencies
- Close enforcement cases involving alleged CPE deficiencies and any associated false statements on renewal applications if the Executive Director determines there is no finding of fact to indicate the VBOA has cause to impose discipline or if the violation is so minor that disciplinary action is not in the public’s best interest.

Administrative Policy and Procedure

Designate, in writing, a staff member to have the same authority in the event of the Executive Director's absence.

- Examine and approve applications for initial licensure, renewal of licensure, and reinstatement of licensure when a criminal conviction has been reported if it is determined bona fide that when considering the nature of the crime for which the individual is convicted, it is presumed not to affect the individual's ability to faithfully and ethically perform the duties of a CPA at the time of the application.

All crimes which are financial in nature or which involve actions that may reasonably affect the individual's ability to faithfully and ethically perform the duties of a CPA, including, but not limited to, bribery, criminal contempt of court, extortion, and perjury, will be brought to the Board for review.

VBOA staff have the authority to:

- Examine and approve applications for initial licensure, renewal of licensure, and reinstatement of licensure, provided no information is disclosed or discovered that calls into question an applicant's suitability to use the CPA title in Virginia.
- Examine and approve eligibility for taking the CPA exam and examine and grant requests for necessary and reasonable exam accommodations under the Americans with Disabilities Act.
- Examine and make the initial determination to approve or deny requests changing the status of a Virginia CPA license.
- Examine and approve or deny requests to become an approved sponsor or instructor of the current year's Virginia-Specific Ethics Course.
- Examine a licensee's compliance with the continuing professional education requirements and suspend such review if the licensee voluntarily surrenders their Virginia individual CPA license.
- Collect payments of fees and monetary penalties, to request additional appropriation, and to prepare its financial statements.
- Prepare and submit the biennial report prescribed by Code of Virginia § 54.1-4421.

BOA investigators are persons appointed by the Executive Director who are sworn to enforce the statutes and regulations of the VBOA through investigations into alleged violations and who are vested with the authority to engage in those acts identified in Code of Virginia § 54.1-4407.

Administrative Policy and Procedure

Scope:	<p>VBOA investigators have the authority to:</p> <ul style="list-style-type: none"> • Initiate or receive complaints concerning compliance with any statutes or regulations pertaining to the VBOA or any of the programs that may be in another title of the Code of Virginia for which the VBOA has regulatory responsibility. • Initiate a complaint if a firm receives “pass with deficiency,” “fail,” or any combination thereof more than once in the past three peer review periods for review and determination as to whether there has been any violation of the VBOA’s statutes and/or regulations. • Offer Consent Orders for CPE deficiencies and any associated false statements on renewal applications in conformity with the guidelines set by the VBOA. • Suspend proceedings for CPE deficiencies and any associated false statements on renewal applications if the licensee voluntarily surrenders their Virginia individual CPA license.
Policy review:	This policy was reviewed on January 11, 2022.
Staff awareness:	Employees are made aware of this policy through initial orientation and staff meeting review.
Supersession:	This policy replaces the Delegations of Authority policy which was effective on December 1, 2020.
Executive Director:	Nancy Glynn, CPA
Date approved/reviewed:	January 11, 2022