

VBOA Policy #9

Inactive Status Procedure for Approval/Denial/Appeal

TITLE:**EFFECTIVE DATE:**

September 30, 2019

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 Inactive has a current 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 Inactive) 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 Inactive status includes:

1. Application form must be submitted to the VBOA.
2. Upon receipt of form and supporting documentation if applicable, the Executive Director or designee 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. Following initial denial of the Inactive status pursuant to #4 above, the person may appeal the decision and may present additional documentation to assist the VBOA in making a determination.
6. 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.

APPROVAL AND REVIEW:

This Board policy was reviewed on September 30, 2019.

SUPPRESSION:

This VBOA policy replaces Board Policy #8 that was effective December 4, 2018.

**VBOA CHAIR AT
LAST REVIEW:**

D. Brian Carson, CPA, CGMA, Chair

**VBOA MEMBERS AT
LAST REVIEW:**

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