

VBOA Policy #9

TITLE:

Inactive Status Procedure for Approval/Denial/Appeal

EFFECTIVE DATE:

January 9, 2023

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 an Active Virginia license must proactively apply for this status by submitting a change of license status request by completing and submitting the Inactive status application form which must be approved by the VBOA. Applicants 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.

Persons currently under CPE audit may not apply for the Inactive status until the audit has been completed.

Only Active CPAs who have been licensed for five years or more may apply for this status. Exceptional circumstances, such as leaving the workforce in the first five years, will be considered for approval by VBOA. Applicants whose licenses were either voluntarily surrendered, suspended, or expired and need to be reinstated must obtain 120 CPE hours, including the ethics course as prescribed by the VBOA, and follow the appropriate process, application, and fees to reinstate into the Active status. After reinstating as an Active CPA, applicants may then apply for the Inactive status.

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, the Executive Director or designee makes the determination to approve or deny status change.
3. If approved by the Executive Director or designee, the status is changed and the applicant is informed of the change.
4. If denied by the Executive Director or designee, the applicant is informed of denial.
5. Following initial denial of the Inactive status pursuant to #4 above, the applicant may appeal the decision and present additional documentation to assist the VBOA in making

a determination. The VBOA Vice-chair or designee will make the final determination of status.

- a. If approved by VBOA Vice-chair or designee, the status is changed and the applicant is informed of the change.
- b. If denied by VBOA Vice-chair or designee, the applicant is informed of denial and no further appeals are available.

APPROVAL AND REVIEW:

This VBOA policy was reviewed on January 9, 2023.

SUPPRESSION:

This VBOA policy replaces Board Policy #9 that was effective on January 7, 2020.

**VBOA CHAIR AT
LAST REVIEW:**

Laurie Warwick, CPA, Chair

**VBOA MEMBERS AT
LAST REVIEW:**

Wendy P. Lewis, CPA, Vice Chair
William R. Brown, CPA
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