Rules and Regulations of the State of Georgia

Department 20 RULES OF STATE BOARD OF ACCOUNTANCY

Current through Rules and Regulations filed through April 4, 2023

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ADMINISTRATIVE HISTORY

The **Administrative History** following each Rule gives the date on which the Rule was originally filed and its effective date, as well as the date on which any amendment or repeal was filed and its effective date. Principal abbreviations used in the Administrative History are as follows:

f. - filed

eff. - effective

R. - Rule (Abbreviated only at the beginning of the control number)

Ch. - Chapter (Abbreviated only at the beginning of the control number)

ER. - Emergency Rule

Rev. - Revised

Note: Emergency Rules are listed in each Rule's Administrative History by Emergency Rule number, date filed and effective date. The Emergency Rule will be in effect for 120 days or until the effective date of a permanent Rule covering the same subject matter superseding this Emergency Rule is adopted, as specified by the Agency.

Chapters 20-1 entitled "Organization", 20-2 entitled "Examinations", 20-3 entitled "Qualifications", 20-4 entitled "Registration Requirements for Certified Public Accountants", 20-5 entitled "Registration Requirement for Non-Resident Certified Public Accountants", 20-6 entitled "Reciprocal Certificates", 20-7 entitled "Registration of Public Accountants", 20-8 entitled "Standards of Professional Conduct", 20-9 entitled "Revocation of Certificates and Registration", and 20-10 entitled "Standards of Professional Conduct for Certified Public Accountants of Georgia" have been adopted. Filed and effective June 30, 1965.

Chapter 20-5 has been repealed and a new Chapter adopted.

Chapter 20-11 entitled "Standards for Audits of Municipalities and Counties" has been adopted. Filed November 27, 1968; effective December 16, 1968.

Chapters 20-2 and 20-3 have been repealed and new Chapters adopted. Filed February 8, 1971; effective February 28, 1971.

Rule 20-2-.03 has been amended. Filed November 16, 1971; effective December 6, 1971.

Rule 20-10-.02 has been amended. Filed December 5, 1972; effective December 25, 1972.

Rule 20-2-.04 has been amended by the repeal of paragraph (1) and by the adoption of a new paragraph (1). Filed May 1, 1975; effective May 21, 1975.

Sub-paragraph (e) of Rule 20-7-.02 has been amended. Filed February 9, 1976; effective February 29, 1976.

Paragraph (5) of Rule 20-2-.03 has been amended. Filed August 5, 1976; effective August 25, 1976.

Rule 20-6-.03 has been repealed. Filed December 27, 1976; effective January 16, 1977.

Chapter 20-1 has been repealed and a new Chapter 20-1 of the same title, containing Rules 20-1-.01 through 20-1-.08, adopted. Filed February 9, 1978; effective March 1, 1978.

Chapter 20-2 has been repealed and a new Chapter 20-2 of the same title, containing Rules 20-2-.01 through 20-2-.15, adopted. Filed February 9, 1978; effective March 1, 1978.

Chapter 20-3 has been repealed and a new Chapter 20-3 of the same title, containing Rules 20-3-.01 through 20-3-.08, adopted. Filed February 9, 1978; effective March 1, 1978.

Chapter 20-4 has been repealed and a new Chapter 20-4, "Examinations-Registered Public Accountants," containing Rules 20-4-.01 through 20-4-.06, adopted. Filed February 9, 1978; effective March 1, 1978.

Chapter 20-5 has been repealed and a new Chapter 20-5, "Foreign Accountants," containing Rule 20-5-.01, adopted. Filed February 9, 1978; effective March 1, 1978.

Chapter 20-6 has been repealed and a new Chapter 20-6, "Corporations for the Practice of Accountancy," containing Rule 20-6-.01, adopted. Filed February 9, 1978; effective March 1, 1978.

Chapter 20-7 has been repealed and a new Chapter 20-7, "Individuals, Partnerships, Associations and Corporations Composed of Certified Public Accountants," containing Rule 20-7-.01, adopted. Filed February 9, 1978; effective March 1, 1978.

Chapter 20-8 has been repealed and a new Chapter 20-8, "Individuals, Partnerships, Associations Composed of Registered Public Accountants," containing Rule 20-8-.01, adopted. Filed February 9, 1978; effective March 1, 1978.

Chapter 20-9 has been repealed and a new Chapter 20-9, "Offices," containing Rules 20-9-.01 and 20-9 .02, adopted. Filed February 9, 1978; effective March 1, 1978.

Chapter 20-10 has been repealed and a new Chapter 20-10, "Biennial Registration and Permits to Practice," containing Rules 20-10-.01 through 20-10-.06, adopted. Filed February 9, 1978; effective March 1, 1978.

Chapter 20-11 has been repealed and a new Chapter 20-11, "Continuing Education," containing Rules 20-11-.01 through 20-11-.05, adopted. Filed February 9, 1978; effective March 1, 1978.

Chapter 20-12, "Code of Professional Conduct," containing Rules 20-12-.01 through 20-12-.09, has been adopted. Filed February 9, 1978; effective March 1, 1978.

Chapter 20-13, "Procedural Rules," containing Rule 20-13-.01, has been adopted. Filed February 9, 1978; effective March 1, 1978.

Rule 20-3-.05 has been amended by the repeal of paragraphs (1), (2), (5), and subparagraphs (4) (a), (4) (b), (4) (c), and by the adoption of new paragraphs (1), (2), (5) and new subparagraphs (4) (a), (4) (b), and (4) (c). Filed September 12, 1979; effective October 2, 1979.

Rule 20-3-.06 has been amended. Filed September 12, 1979; effective October 2, 1979.

Paragraphs (1), (2), and (3) of Rule 20-3-.07 have been repealed and new paragraphs (1) and (2) adopted. Filed September 12, 1979; effective October 2, 1979.

Subparagraphs (2) (c)1.(iv), (2) (c)2.(iii), and (2)(c)3. of Rule 20-3-.08 have been amended. Filed September 12, 1979; effective October 2, 1979.

Rule 20-4-.04 has been amended by the repeal of paragraph (1) and subparagraph (3) (a) and by the adoption of a new paragraph (1) and a new subparagraph (3) (a). Filed September 12, 1979; effective October 2, 1979.

Rule 20-4-.05 has been repealed and a new Rule 20-4-.05 adopted. Filed September 12, 1979; effective October 2, 1979.

Rule 20-4-.06 has been amended by the repeal of subparagraphs (2) (c)1.(iv), (2) (c)2.(iii), and (2) (c)3. and by the adoption of new subparagraphs of the same numbers; subparagraph 20-4-.06 4. has been adopted. Filed September 12, 1979; effective October 2, 1979.

Rule 20-9-.01 has been amended by the repeal of paragraph (1) and by the adoption of a new paragraph (1). Filed September 12, 1979; effective October 2, 1979.

Chapter 20-10 has been repealed and a new Chapter 20-10, of the same title, containing Rules 20-10-.01 through 20-10-.04, adopted. Filed September 29, 1982; effective November 1, 1982, as specified by the Agency.

Rule 20-9-.01 has been amended by the adoption of paragraph (6). Filed February 2, 1983; effective February 22, 1983.

Rule 20-7-.01 has been amended by the repeal of paragraph (4) and by the adoption of a new paragraph (4). Filed June 28, 1983; effective July 18, 1983.

Rule 20-8-.01 has been amended by the repeal of paragraph (4) and by the adoption of a new paragraph (4). Filed June 28, 1983; effective July 18, 1983.

Rule 20-9-.01 has been amended by the repeal of paragraph (5) and by the adoption of a new paragraph (5). Filed June 28, 1983; effective July 18, 1983.

Rule 20-3-.07 has been repealed and a new Rule 20-3-.07 adopted. Filed January 25, 1984; effective February 14, 1984.

Rule 20-3-.08 has been amended by the repeal of paragraph (1) and subparagraph (2)(c)3. and by the adoption of a new paragraph (1) and a new subparagraph (2)(c)3.. Filed January 25, 1984; effective February 14, 1984.

Rule 20-4-.05 has been repealed and a new Rule 20-4-.05 adopted. Filed January 25, 1984; effective February 14, 1984.

Rule 20-4-.06 has been amended by the repeal of paragraph (1) and subparagraph (2)(c)3. and by the adoption of a new paragraph (1) and a new subparagraph (2)(c)3.. Filed January 25, 1984; effective February 14, 1984.

Rule 20-5-.01 has been amended by the repeal of paragraph (3) and by the adoption of a new paragraph (3). Filed January 25, 1984; effective February 14, 1984.

Rule 20-12-.16 has been repealed and a new Rule 20-12-.16 adopted. Filed May 14, 1984; effective June 3, 1984.

The Title of Chapter 20-3 has been changed to "Examinations, Applications for Certificates, and Temporary Permits-Certified Public Accountants". Filed December 20, 1984; effective January 9, 1985.

Rules 20-3-.01, 20-3-.03 and 20-3-.06 have been repealed and new Rules of the same numbers adopted. Filed December 20, 1984; effective January 9, 1985.

Rule 20-3-.05 has been amended by the repeal of subparagraph (4)(a) and paragraph (6) and by the adoption of new subparagraph (4)(a) and paragraph (6). Filed December 20, 1984; effective January 9, 1985.

Rules 20-3-.09 and 20-3-.10 have been adopted. Filed December 20, 1984; effective January 9, 1985.

The Title of Chapter 20-4 has been changed to "Examinations, Applications for Certificates, and Temporary Permits-Registered Public Accountants". Filed December 20, 1984; effective January 9, 1985.

Rule 20-4-.02 has been repealed and a new Rule 20-4-.02 adopted. Filed December 20, 1984; effective January 9, 1985.

Rule 20-4-.04 has been amended by the repeal of paragraphs (3) and (5) and by the adoption of new paragraphs (3) and (5). Filed December 20, 1984; effective January 9, 1985.

Rules 20-4-.07 and 20-4-.08 have been adopted. Filed December 20, 1984; effective January 9, 1985.

Rules 20-1-.02, 20-1-.03, 20-1-.04, 20-1-.05, 20-1-.06, and 20-1-.07 have been repealed and new Rules of the same numbers adopted. Filed June 11, 1985; effective July 1, 1985.

Rule 20-3-.08 has been repealed and a new Rule 20-3-.08 adopted. Filed June 11, 1985; effective July 1, 1985.

Rule 20-4-.06 has been repealed and a new Rule 20-4-.06 adopted. Filed June 11, 1985; effective July 1, 1985.

Rule 20-5-.01 has been repealed and a new Rule 20-5-.01 adopted. Filed June 11, 1985; effective July 1, 1985.

Rule 20-6-.01 has been repealed and a new Rule 20-6-.01 adopted. Filed June 11, 1985; effective July 1, 1985.

Rule 20-7-.01 has been repealed and a new Rule 20-7-.01 adopted. Filed June 11, 1985; effective July 1, 1985.

Rule 20-8-.01 has been repealed and a new Rule 20-8-.01 adopted. Filed June 11, 1985; effective July 1, 1985.

Rule 20-9-.01 has been amended by the repeal of paragraphs (2) and (5) and by the adoption of new paragraphs (2) and (5). Filed June 11, 1985; effective July 1, 1985.

Chapter 20-10 has been retitled "Permits to Practice Issued to Individuals" and Rules 20-10-.01, 20-10-.02 and 20-10-.03 repealed and new Rules of the same numbers adopted. Filed June 11, 1985; effective July 1, 1985.

Chapter 20-11 has been retitled "Continuing Professional Education." Filed June 11, 1985; effective July 1, 1985.

Rule 20-11-.01 has been amended by the repeal of paragraph (2) and by the adoption of a new paragraph (2). Filed June 11, 1985; effective July 1, 1985.

Rules 20-11-.03 and 20-11-.05 have been repealed and new Rules 20-11-.03 and 20-11-.05 adopted. Filed June 11, 1985; effective July 1, 1985.

Rule 20-11-.04 has been amended by the repeal of paragraphs (2) and (3) and by the adoption of new paragraphs (2), (3), and (4). Filed June 11, 1985; effective July 1, 1985.

Rule 20-12-.01 has been amended by the repeal of paragraph (1) and by the adoption of a new paragraph (1). Filed June 11, 1985; effective July 1, 1985.

Rules 20-12-.06, 20-12-.09, 20-12-.12 and 20-12-.18 have been repealed and new Rules of the same numbers adopted. Filed June 11, 1985; effective July 1, 1985.

Rule 20-12-.15 has been amended by the repeal of subparagraphs (c) and (f) and by the adoption of new subparagraphs (c) and (f). Filed June 11, 1985; effective July 1, 1985.

Rule 20-12-.20 has been adopted. Filed June 11, 1985; effective July 1, 1985.

Rule 20-3-.02 has been repealed and a new Rule 20-3-.02 adopted. Filed July 3, 1985; effective July 23, 1985.

Rule 20-11-.02 has been repealed and a new Rule 20-11-.02 adopted. Filed September 25, 1985; effective October 15, 1985.

Rule 20-12-.18 repealed and a new Rule 20-12-.18 adopted. Filed January 28, 1986; effective February 17, 1986.

Rule 20-3-.08 has been amended by the adoption of subparagraphs (2)(b)1.(i) and (2)(c). Filed April 2, 1986; effective April 22, 1986.

Rule 20-04-.06 has been amended by the adoption of subparagraphs (2)(b)1.(i) and (2)(c). Filed April 2, 1986; effective April 22, 1986.

Rules 20-3-.01, 20-3-.02, 20-3-.07 and 20-3-.09 have been repealed and new Rules of the same numbers adopted. Filed July 15, 1987; effective August 4, 1987.

Rule 20-3-.03 has been amended by the repeal of paragraphs (1), (2) and (4) and by the adoption of new paragraphs of these numbers. Filed July 15, 1987; effective August 4, 1987.

Rule 20-3-.04 has been amended by the repeal of paragraph (2) and by the adoption of a new paragraph (2). Filed July 15, 1987; effective August 4, 1987.

Rule 20-3-.05 has been amended by the repeal of paragraphs (1), (6) and (7) and by the adoption of new paragraphs of these numbers. Filed July 15, 1987; effective August 4, 1987.

Rule 20-3-.08 has been amended by the repeal of paragraph (2) and subparagraphs (2)(a), (2)(b) and (2)(b)1. and by the adoption of a new paragraph (2) and subparagraphs of these numbers. Filed July 15, 1987; effective August 4, 1987.

Rule 20-3-.10 has been amended by the repeal of paragraphs (1) and (3) and by the adoption of new paragraphs (1) and (3). Filed July 15, 1987; effective August 4, 1987.

Rules 20-4-.01, 20-4-.05 and 20-4-.07 have been repealed and new Rules of these numbers adopted. Filed July 15, 1987; effective August 4, 1987.

Rule 20-4-.02 has been amended by the repeal of paragraphs (1) and (2) and by the adoption of new paragraphs (1) and (2). Filed July 15, 1987; effective August 4, 1987.

Rule 20-4-.03 has been amended by the repeal of paragraph (2) and by the adoption of a new paragraph (2). Filed July 15, 1987; effective August 4, 1987.

Rule 20-4-.04 has been amended by the repeal of paragraphs (1), (5) and (6) and by the adoption of new paragraphs of these numbers. Filed July 15, 1987; effective August 4, 1987.

Rule 20-4-.06 has been amended by the repeal of paragraph (2) and subparagraphs (2)(a), (2)(b) and (2)(b)1., and by the adoption of a new paragraph (2) and subparagraphs of these numbers. Filed July 15, 1987; effective August 4, 1987.

Rule 20-4-.08 has been amended by the repeal of paragraphs (1) and (3) and by the adoption of new paragraphs (1) and (3). Filed July 15, 1987; effective August 4, 1987.

Rule 20-5-.01 has been amended by the repeal of paragraph (3) and by the adoption of a new paragraph (3). Filed July 15, 1987; effective August 4, 1987.

Rule 20-9-.01 has been amended by the repeal of paragraph (1) and subparagraphs (1)(a) and (1)(b) and by the adoption of a new paragraph (1) and subparagraphs (1)(a) and (1)(b). Filed July 15, 1987; effective August 4, 1987.

Rule 20-10-.02 has been amended by the repeal of paragraph (3) and by the adoption of a new paragraph (3). Filed July 15, 1987; effective August 4, 1987.

Rule 20-11-.02 has been amended by the repeal of paragraphs (1) and (4) and by the adoption of new paragraphs (1) and (4). Filed July 15, 1987; effective August 4, 1987.

Rule 20-12-.18 has been repealed and a new Rule 20-12-.18 adopted. Filed July 15, 1987; effective August 4, 1987.

Rules 20-1-.01, 20-1-.07 and 20-1-.08 have been repealed and new Rules of the same titles adopted. Filed September 11, 1989; effective October 1, 1989.

Rule 20-1-.04 has been repealed. Filed September 11, 1989; effective October 1, 1989.

Paragraph (6) of Rule 20-3-.03 and paragraph (1) of Rule 20-3-.04 have been amended. Filed September 11, 1989; effective October 1, 1989.

Paragraph (6) of Rule 20-4-.02 and paragraph (1) of Rule 20-4-.03 have been amended. Filed September 11, 1989; effective October 1, 1989.

Rule 20-5-.01 has been repealed. Filed September 11, 1989; effective October 1, 1989.

Rule 20-11-.04 has been repealed and a new Rule of the same title adopted. Filed September 11, 1989; effective October 1, 1989.

Rule 20-10-.02 has been amended. Filed September 11, 1989; effective October 1, 1989.

Rule 20-10-.02 has been amended. Filed October 30, 1989; effective November 19, 1989.

Rules 20-11-.02 and 20-11-.03 5. and 20-11-.03 have been amended. Filed December 11, 1989; effective December 31, 1989.

Rules 20-3-.02 and .08 were repealed and new Rules, same titles, adopted; 20-3-.05 was amended. Filed October 31, 1991; effective November 20, 1991.

Rule 20-4-.06 repealed and a new Rule, title, adopted. Filed October 31, 1991; effective November 20, 1991.

Rule 20-9-.01 repealed and a new Rule, same title, adopted. Filed October 31, 1991; effective November 20, 1991.

Rules 20-10-.02 amended, 20-10-.04 repealed and a new Rule, same title, adopted. Filed October 31, 1991; effective November 20, 1991.

Rules 20-11-.01, .02, .03 amended. Filed October 31, 1991; effective November 20, 1991.

Rules 20-12-.15 to .19 were repealed and new Rules and titles adopted; 20-12-.20 was repealed. Filed January 30, 1992; effective February 19, 1992.

Paragraphs (6), (7) amended and (8) adopted of Rule 20-9-.01. Filed April 24, 1992; effective May 14, 1992.

Chapter 20-13 has been repealed and a new Chapter entitled "Reporting Monitor Program" adopted; Chapter 20-14 entitled "Procedural Rules" adopted. Filed April 24, 1992; effective May 14, 1992.

Rules 20-3-.08 and 20-4-.06 have been amended. Filed January 25, 1993; effective February 14, 1993.

Rules 20-3-.03 and 20-4-.02 have been amended. Filed April 29, 1993; effective May 19, 1993.

Rule 20-3-.02 has been repealed and a new Rule adopted. Filed November 9, 1993; effective November 29, 1993.

Rules 20-3-.04 and 20-3-.05 have been repealed and new Rules adopted. Rule 20-3-.01 has been amended. Filed December 14, 1993; effective January 3, 1994.

Rules 20-4-.01, .03(3) have been amended. Rule 20-4-.04 has been repealed and a new Rule adopted. Filed February 3, 1994; effective February 23, 1994.

Rules 20-10-.01, .02, .03 have been repealed and new Rules adopted. Filed February 15, 1995; effective March 7, 1995.

Rule 20-10-.02(6) has been amended. Filed November 1, 1995; effective November 21, 1995.

Rules 20-3-.01, .03, .08; 20-4-.02, .06; 20-11-.02 have been amended. Filed September 11, 1996; effective October 1, 1996.

Rules 20-12-.04, .05 have been amended. Filed December 17, 1996; effective January 6, 1997.

Rules 20-3-.08, 20-4-.06 have been amended. Filed September 26, 1997; effective October 16, 1997.

Rules 20-3-.08 and 20-4-.06 have been amended. Filed August 13, 1998; effective September 2, 1998.

Chapter 20-13 has been repealed and a new chapter entitled "Peer Review Requirements for Public Accounting Firms" adopted. Filed May 13, 1999; effective June 2, 1999.

Rules 20-10-.02 and .03 have been amended. Rules 20-10-.01, .04 have been repealed and new Rules adopted. Filed January 5, 2001; effective January 25, 2001.

Rule 20-11-.02 has been amended. Filed August 1, 2003; effective August 21, 2003.

Rules 20-3-.01 to .06, .08 to .10 have been repealed and new Rules adopted. Filed October 1, 2003; effective October 21, 2003.

Chapter 20-4 has been repealed and a new Chapter adopted. Filed January 26, 2004; effective February 15, 2004.

Rules 20-3-.04 and .08 have been amended. Filed May 6, 2004; effective May 26, 2004.

Rules 20-11-.02, .03, and .05 have been amended. Filed July 19, 2004; effective August 8, 2004.

Rule 20-3-.02 has been repealed and a new Rule adopted. Filed October 13, 2004; effective November 2, 2004.

Rules 20-1-.01, .02, 20-10-.01, 20-11-.01, and .02 have been repealed and new Rules adopted. Chapters 20-4 and 20-8 have been repealed. Filed October 5, 2005; effective October 25, 2005.

Rules 20-11-.03, 20-12-.16, .17, and 20-14-.01 have been repealed and new Rules adopted. Filed October 6, 2005; effective October 26, 2005.

Rules 20-3-.01 and .06 have been repealed and new Rules adopted. Rule 20-3-.08 has been amended. Filed December 6, 2007; effective December 26, 2007.

Rule 20-9-.01 has been amended. Filed February 5, 2008; effective February 25, 2008.

Chapter 20-2 has been repealed and a new Chapter adopted. Rules 20-3-.08, .09, 20-7-.01, 20-12-.16, and .17 have been repealed and new Rules adopted. Rule 20-3-.10 has been repealed.

Rule 20-7-.02 has been adopted. Chapter 20-8 entitled "Registration Requirements for Accounting Firms" has been adopted. Filed August 20, 2009; effective September 9, 2009.

Rule 20-12-.19 amended. F. Dec. 7, 2011; eff. Dec. 27, 2011.

Rule 20-10-.04 amended. F. Aug. 14, 2012; eff. Sep. 3, 2012.

Rules 20-1-.01, .02, .03, .05 through .08 amended. Rules 20-2-.01 through .11, .13, .15, .16, .18 through .21 amended; .12 repealed and new rule adopted; .14, .17, .22 repealed. Chapter 20-3 title changed to "Examinations, Applications for Licenses, and Temporary Licenses-Certified Public Accountants;" Rules 20-3-.01 through .09 amended. Chapter 20-6 amended and title changed to "Professional Corporations for the Practice of Public Accountancy." Chapter 20-7 title changed to "Individuals, Partnerships, Associations and Corporations for the Practice of Public Accountancy;" Rules 20-7-.01, .02 amended; Rule 20-7-.03 adopted. Chapter 20-8 amended and title changed to "Licensure Requirements for Accounting Firms." Chapter 20-9 amended. Chapter 20-10 title changed to "Licenses to Practice Issued to Individuals;" Rules 20-10-.01 through 20-10-.04 amended. Chapter 20-11 amended. Rules 20-12-.01 through 20-12-.19 amended. Chapter 20-13 title changed to "Peer Review Requirements for Public Accountancy Firms;" Rules 20-13-.01 through 20-13-.03, .05 amended; .04 repealed. Rule 20-14-.01 amended; Rules 20-14-.02 through 20-14-.42 adopted. Chapter 20-15 entitled "Attest and Compilation Standards" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rules 20-8-.01, 20-9-.01, 20-10-.02 amended. F. Aug. 24, 2015; eff. Sep. 13, 2015.

Rules 20-2-.22, 20-13-.04 adopted. Rules 20-7-.02, 20-8-.01, 20-9-.01, 20-10-.04, 20-11-.02 amended. F. Mar. 24, 2016; eff. Apr. 13, 2016.

Rule 20-3-.04 amended. F. June 18, 2020; eff. July 8, 2020.

Chapter 20-1. ORGANIZATION.

Rule 20-1-.01. Organization of Board.

The Board shall consist of seven members to be appointed by the Governor with the approval of the Senate. Any such appointment made when the Senate is not in session shall be effective until the appointment is acted upon by the Senate. Each member of the Board shall be a resident of this state. Six members of the Board shall be CPAs, all of whom shall hold a license to practice public accountancy issued under Code Section 43-3-18. One Board member shall be appointed from the public at large and shall be an individual to whom neither this state nor any other state has ever issued a certificate, registration, license, or permit to engage in the practice of public

accountancy. The Board shall annually elect a chairperson. The public may obtain information and submit requests at the State Accounting Office.

Cite as Ga. Comp. R. & Regs. R. 20-1-.01
Authority: O.C.G.A. Secs. 43-3-4, 43-3-5, 43-3-8.
History. Original Rule entitled "Organization of Board" adopted. F. and eff. June 30, 1965.
Repealed: New Rule of same title adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule of same title adopted. F. Sept. 11, 1989; eff. Oct. 1, 1989.
Repealed: New Rule of same title adopted. F. Oct. 5, 2005; eff. Oct. 25, 2005.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-1-.02. Officers.

The officers of this Board shall be a Chairperson and Vice Chairperson, who shall be elected from the members at each annual meeting and shall serve for the term of one year or until their successors have been elected and qualified. The Board's Executive Director shall be the secretary of the Board. An annual meeting shall be held for the purpose of electing officers.

Cite as Ga. Comp. R. & Regs. R. 20-1-.02
Authority: O.C.G.A. Secs. 43-3-5, 43-3-6, 43-3-8.
History. Original Rule entitled "Officers" adopted. F. and eff. June 30, 1965.
Repealed: New Rule of same title adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule of same title adopted. F. June 11, 1985; eff. July 1, 1985.
Repealed: New Rule of same title adopted. F. Oct. 5, 2005; eff. Oct. 25, 2005.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-1-.03. Duties of the Chairperson.

The Chairperson shall preside at all meetings and shall perform such other duties as this Board may direct. The Vice Chairperson shall preside in the absence of the Chairperson.

Cite as Ga. Comp. R. & Regs. R. 20-1-.03
Authority: O.C.G.A. Secs. 43-3-5, 43-3-8.
History. Original Rule entitled "Meetings" adopted. F. and eff. June 30, 1965.
Repealed: New Rule of same title adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule entitled "Duties of the Chairman" adopted. F. June 11, 1985; eff. July 1, 1985.
Amended: New title "Duties of the Chairperson." Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-1-.04. Repealed.

Cite as Ga. Comp. R. & Regs. R. 20-1-.04
Authority: Authority O.C.G.A. Sec. 43-3-4.
History. Original Rule entitled "Duties of the Chairman" adopted. F. and eff. June 30, 1965.
Repealed: New Rule of same title adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule entitled "Duties of the Secretary" adopted. F. June 11, 1985; eff. July 1, 1985.
Repealed: F. Sept. 11, 1989; eff. Oct. 2, 1989.

Rule 20-1-.05. Meetings of the Board.

(1) Meetings of the Board shall be conducted in accordance with Robert's Rules of Order insofar as they are not incompatible with the laws of this state or its own resolutions as to its conduct.

(2) All meetings of the Board shall be open to the public; provided, however, that the Board may hold executive sessions to conduct interviews or deliberate on matters, with respect to compliance with the Act or violations of the Act by individuals or firms, including consideration of applications for certificates, licenses and registration.

(3) A majority of the Board members shall constitute a quorum for the transaction of Board business.

Cite as Ga. Comp. R. & Regs. R. 20-1-.05
Authority: O.C.G.A. Secs. 43-3-5, 43-3-8, 43-3-20, 43-3-25.1.
History. Original Rule entitled "Duties of the Secretary" adopted. F. and eff. June 30, 1965.
Repealed: New Rule of same title adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule entitled "Meetings of the Board" adopted. F. June 11, 1985; eff. July 1, 1985.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-1-.06. Forms.

This Board shall designate the forms necessary for a full and complete record to be kept by its officers.

Cite as Ga. Comp. R. & Regs. R. 20-1-.06
Authority: O.C.G.A. Secs. 43-3-4, 43-3-5, 43-3-8.
History. Original Rule entitled "Forms" adopted. F. and eff. June 30, 1965.
Repealed: New Rule of same title adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule of same title adopted. F. June 11, 1985; eff. July 1, 1985.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-1-.07. Office.

The Office of the Board ("Office") shall be that of the State Accounting Office.

Cite as Ga. Comp. R. & Regs. R. 20-1-.07
Authority: O.C.G.A. Secs. 43-3-5, 43-3-8.
History. Original Rule entitled "Office" adopted. F. and eff. June 30, 1965.
Repealed: New Rule of same title adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule of same title adopted. F. June 11, 1985; eff. July 1, 1985.
Repealed: New Rule of same title adopted. F. Sept. 11, 1989; eff. Oct. 1, 1989.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-1-.08. Rules and Regulations.

Section 43-3-8 of the Act provides that the Board may prescribe rules and regulations for the conduct of its affairs and for the administration of the Act. Further regulations or amendments will be adopted or amended in accordance with the provisions of the Georgia Administrative Procedure Act.

Cite as Ga. Comp. R. & Regs. R. 20-1-.08
Authority: O.C.G.A. Sec. 43-3-8.
History. Original Rule entitled "Rules and Regulations" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule of same title adopted. F. Sept. 11, 1989; eff. Oct. 1, 1989.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Chapter 20-2. DEFINITIONS.

Rule 20-2-.01. Attest.

"Attest" shall mean providing the following public accountancy services:

(a) Any audit to be performed in accordance with the professional standards adopted in Rule 20-15-.01;

(b) Any review of a financial statement to be performed in accordance with the professional standards adopted in Rule 20-15-.01; provided, however, that nothing in this definition shall alter the rights of unlicensed accountants contained in Code Section 43-3-32;

(c) Any examination of prospective financial information to be performed in accordance with professional standards adopted in Rule 20-15-.01;

(d) Any engagement to be performed in accordance with the professional standards adopted in Rule 20-15-.01; and

(e) Any examination, review, or agreed upon procedures engagement to be performed in accordance with the professional standards adopted in Rule 20-15-.01, other than an examination described in subparagraph (c) of this paragraph.

Cite as Ga. Comp. R. & Regs. R. 20-2-.01
Authority: O.C.G.A. Secs. 43-3-2, 43-3-8.
History. Original Rule entitled "Qualifications of Applicants" adopted. F. and eff. June 30, 1965.
Amended: F. Feb. 8, 1971; eff. Feb. 28, 1971.
Repealed: New Rule entitled "Audit or Examination" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule entitled "Attest" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-2-.02. Audit or Examination.

"Audit" or "Examination" means an examination applying generally accepted auditing standards, including any procedure undertaken to verify or test the reasonableness of financial information with a view of expressing an opinion or commenting on the fairness of the presentation.

Cite as Ga. Comp. R. & Regs. R. 20-2-.02
Authority: O.C.G.A. Secs. 43-3-2, 43-3-8.
History. Original Rule entitled "Exceptions" adopted. F. and eff. June 30, 1965.
Amended: F. Feb. 8, 1971; eff. Feb. 28, 1971.
Repealed: New Rule entitled "Certificate of Expression or Disclaimer of Opinion as to the Fairness of the Representations Shown Therein" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule entitled "Audit or Examination" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-2-.03. Certificate of Expression or Disclaimer of Opinion as to the Fairness of the Representation Shown Therein.

"Certificate of expression or disclaimer of opinion as to the fairness of the representations shown therein" shall be deemed and construed to mean any report, transmittal letter or other written communication issued or associated with any attest or compilation service which contains either an expression of opinion or other comment as to the fairness, accuracy or reasonable credibility of such attested or compiled financial statements (whether unqualified, qualified, adverse, piecemeal, no opinion or otherwise) or a disclaimer of opinion (i.e., an assertion to the effect that an opinion cannot be expressed) within the meaning of generally accepted auditing standards.

Cite as Ga. Comp. R. & Regs. R. 20-2-.03
Authority: O.C.G.A. Sec. 43-3-8.
History. Original Rule entitled "Time and Place for Filing Applications" adopted. F. and eff. June 30, 1965.
Amended: F. Feb. 8, 1971; eff. Feb. 28, 1971.
Amended: F. Nov. 16, 1971; eff. Dec. 6, 1971.
Amended: F. Aug. 5, 1976; eff. Aug. 25, 1976.
Repealed: New Rule entitled "Client" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule entitled "Certificate of Expression or Disclaimer of Opinion as to the Fairness of the Representation Shown Therein" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-2-.04. Client.

"Client" shall be deemed and construed to mean the individual or entity which retains a practitioner or his or her firm for the performance of professional services.

Cite as Ga. Comp. R. & Regs. R. 20-2-.04
Authority: O.C.G.A. Sec. 43-3-8.
History. Original Rule entitled "Examinations" adopted. F. and eff. June 30, 1965.
Amended: F. Feb. 8, 1971; eff. Feb. 28, 1971.
Amended: F. May 1, 1975; eff. May 21, 1975.
Repealed: New Rule entitled "Enterprise" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule entitled "Client" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.

Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-2-.05. Compilation.

"Compilation" means providing a service to be performed in accordance with the professional standards adopted in Rule 20-15-.01 that presents information in the form of financial statements that are the representation of management or owners without undertaking to express any assurance as to the statements.

Cite as Ga. Comp. R. & Regs. R. 20-2-.05
Authority: O.C.G.A. Secs. 43-3-2, 43-3-8.
History. Original Rule entitled "Conduct of Examinations" adopted. F. and eff. June 30, 1965.
Amended: F. Feb. 8, 1971; eff. Feb. 28, 1971.
Repealed: New Rule entitled "Financial Statements" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule entitled "Compilation" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-2-.06. CPA.

"CPA" means Certified Public Accountant.

Cite as Ga. Comp. R. & Regs. R. 20-2-.06
Authority: O.C.G.A. Secs. 43-3-2, 43-3-8.
History. Original Rule entitled "Firm" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule entitled "CPA" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015

Rule 20-2-.07. Enterprise.

"Enterprise" shall be deemed and construed to mean any individual(s) or entity, whether organized for profit or not, for which a practitioner or his or her firm provides professional services.

Cite as Ga. Comp. R. & Regs. R. 20-2-.07
Authority: O.C.G.A. Sec. 43-3-8.
History. Original Rule entitled "General Accepted Accounting Principles" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule entitled "Enterprise" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-2-.08. Financial Statements.

"Financial Statements" shall be deemed and construed to mean statements and footnotes related thereto that purport to show financial position which relates to a point in time or changes in financial position which relates to a period of time, and statements which use a cash or other

comprehensive basis of accounting. Incidental financial data included in management advisory services reports to support recommendations to a client, and tax returns and supporting schedules do not, for purposes of these Rules, constitute financial statements, and the statement, affidavit or signature of preparers required on tax returns neither constitutes an opinion on financial statements nor requires a disclaimer of such opinion.

Cite as Ga. Comp. R. & Regs. R. 20-2-.08
Authority: O.C.G.A. Secs. 43-3-2, 43-3-8.
History. Original Rule entitled "Generally Accepted Auditing Standards" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule entitled "Financial Statements" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-2-.09. Firm.

"Firm" means any proprietorship, partnership, corporation, association, or any other legal entity which is practicing public accountancy.

Cite as Ga. Comp. R. & Regs. R. 20-2-.09
Authority: O.C.G.A. Secs. 43-3-2, 43-3-8.
History. Original Rule entitled "Licensee" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule entitled "Firm" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-2-.10. Generally Accepted Accounting Principles.

"Generally accepted accounting principles" shall be deemed and construed to mean accounting principles or standards generally accepted in the United States, including, but not limited to, Accounting Principles Board Opinions as published by the American Institute of Certified Public Accountants and Statement of Financial Accounting Standards, as published by the Financial Accounting Standards Board.

Cite as Ga. Comp. R. & Regs. R. 20-2-.10
Authority: O.C.G.A. Secs. 43-3-2, 43-3-8.
History. Original Rule entitled "Office" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule entitled "Generally Accepted Accounting Principles" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-2-.11. Generally Accepted Auditing Standards.

"Generally accepted auditing standards" shall be deemed and construed to mean the generally accepted auditing standards set forth in statements issued by the American Institute of Certified Public Accountants, and adopted by the Board together with interpretations thereof.

Cite as Ga. Comp. R. & Regs. R. 20-2-.11
Authority: O.C.G.A. Secs. 43-3-2, 43-3-8.
History. Original Rule entitled "Practice of, or Practicing Public Accounting" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule entitled "Generally Accepted Auditing Standards" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-2-.12. License.

"License" means a certificate, license, or permit issued under Code Sections 43-3-16 or 43-3-18 or under corresponding provisions of a prior law.

Cite as Ga. Comp. R. & Regs. R. 20-2-.12
Authority: O.C.G.A. Secs. 43-3-8, 43-3-16, 43-3-18.
History. Original Rule entitled "Professional Engagement" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule entitled "Home Office" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Repealed: New Rule entitled "License" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-2-.13. Licensee.

"Licensee" shall be deemed and construed to mean an individual holding a license issued by the Board, or registered with the Board, and holding a license to practice, pursuant to O.C.G.A. Section 43-3; and a firm registered with the Board or licensed to practice pursuant to O.C.G.A. Section 43-3.

Cite as Ga. Comp. R. & Regs. R. 20-2-.13
Authority: O.C.G.A. Secs. 43-3-2, 43-3-8.
History. Original Rule entitled "Professional Services" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule entitled "Licensee" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-2-.14. Repealed.

Cite as Ga. Comp. R. & Regs. R. 20-2-.14
Authority: O.C.G.A. Secs. 43-3-2, 43-3-8.
History. Original Rule entitled "Public Communication" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule entitled "Live Permit" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Repealed: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-2-.15. Physical Office.

The "physical office" shall be deemed and construed to mean any space which is maintained by a firm for the practicing of public accountancy, and has any of the following identification:

(a) Listing in a telephone or any other directory;

(b) Name printed on entrance doors, lobby directories, windows, etc.; or

(c) Maintaining any space where someone works regularly or is available for meeting the public.

Cite as Ga. Comp. R. & Regs. R. 20-2-.15
Authority: O.C.G.A. Secs. 43-3-8, 43-3-16.
History. Original Rule entitled "Purport, or Purporting to Result From" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule entitled "Office" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Amended: New title "Physical Office." Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-2-.16. Practice of Public Accountancy.

"Practice of, or practicing public accountancy" means offering to perform or performing attest or compilation services or while holding oneself out in such a manner as to state or imply that one is a licensee, offering to perform or performing for an individual or entity one or more types of services involving:

(a) The use of accounting or auditing skills;

(b) Management advisory or other consulting services;

(c) The preparation of tax returns; or

(d) The furnishing of advice on tax matters.

Cite as Ga. Comp. R. & Regs. R. 20-2-.16
Authority: O.C.G.A. Secs. 43-3-2, 43-3-8.
History. Original Rule entitled "Practice of Public Accountancy" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-2-.17. Repealed.

Cite as Ga. Comp. R. & Regs. R. 20-2-.17
Authority: O.C.G.A. Sec. 43-3-8.
History. Original Rule entitled "Principal Place of Business" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Repealed: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-2-.18. Professional Engagement.

"Professional Engagement" shall be deemed and construed to mean the association between a client and a practitioner relative to the performance of professional services by the practitioner for the client.

Cite as Ga. Comp. R. & Regs. R. 20-2-.18
Authority: O.C.G.A. Secs. 43-3-2, 43-3-8.
History. Original Rule entitled "Professional Engagement" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-2-.19. Professional Services.

"Professional services" shall be deemed and construed to mean any services performed or offered to be performed by a licensee for a client in the course of the practice of public accountancy.

Cite as Ga. Comp. R. & Regs. R. 20-2-.19
Authority: O.C.G.A. Secs. 43-3-8, 43-3-16, 43-3-18.
History. Original Rule entitled "Professional Services" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-2-.20. Public Communication.

"Public Communication" shall be deemed and construed to mean a communication made in identical form to multiple individuals or to the world at large, as by television, radio, motion picture, newspaper, pamphlet, mass mailing, letterhead, business card or directory.

Cite as Ga. Comp. R. & Regs. R. 20-2-.20
Authority: O.C.G.A. Secs. 43-3-243-3-8, 43-3-31.
History. Original Rule entitled "Public Communication" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-2-.21. Purport, or Purporting to Result From.

"Purport, or purporting to result from" shall be deemed and construed to mean: having the appearance of being; claiming or intending; intending to show; signifying; implying.

Cite as Ga. Comp. R. & Regs. R. 20-2-.21
Authority: O.C.G.A. Secs. 43-3-2, 43-3-8.
History. Original Rule entitled "Purport, or Purporting to Result From" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-2-.22. State.

"State" means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, the United States Virgin Islands, the Commonwealth of the Northern Marianas Islands, and Guam; except "this state" means the state of Georgia and "any other state" means a state other than Georgia.

Cite as Ga. Comp. R. & Regs. R. 20-2-.22
Authority: O.C.G.A. §§ 43-3-2, 43-3-8.
History. Original Rule entitled "State" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Repealed: F. Feb. 4, 2015; eff. Feb. 24, 2015.
Adopted: New Rule entitled "State." F. Mar. 24, 2016; eff. Apr. 13, 2016.

Chapter 20-3. EXAMINATIONS, APPLICATIONS FOR CERTIFICATES, AND TEMPORARY PERMITS - CERTIFIED PUBLIC ACCOUNTANTS.

Rule 20-3-.01. Examination.

Except as otherwise provided in this Chapter, the Uniform CPA Examination shall be the examination provided for in O.C.G.A. Section 43-3-10.

Cite as Ga. Comp. R. & Regs. R. 20-3-.01
Authority: O.C.G.A. Secs. 43-3-8, 43-3-9, 43-3-10.
History. Original Rule entitled "Qualification of Applicants" adopted. F. and eff. June 30, 1965.
Amended: F. Feb. 8, 1971; eff. Feb. 28, 1971.
Repealed: New Rule entitled "Examination Subjects" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule of same title adopted. F. Dec. 20, 1984; eff. Jan. 9, 1985.
Repealed: New Rule entitled "Examination" adopted. F. July 15, 1987; eff. August 4, 1987.
Amended: F. Dec. 14, 1993; eff. Jan. 3, 1994.
Amended: F. Sept. 11, 1996; eff. Oct. 1, 1996.
Repealed: New Rule of same title adopted. F. Oct. 1, 2003; eff. Oct. 21, 2003.
Repealed: New Rule of same title adopted. F. Dec. 6, 2007; eff. Dec. 26, 2007.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-3-.02. Qualification of Applicants.

(1) In order to be eligible for examination, an applicant must have received a baccalaureate degree conferred or completed the requirements for the baccalaureate degree, by a college or university accredited by a national or regional accrediting organization recognized by the Board with a concentration in accounting or, with a non-accounting concentration, supplemented by what the Board determines to be the substantial equivalent to an accounting concentration. Applicants must have completed 30 quarter hours or 20 semester hours in accounting subjects above the elementary level at a four-year accredited college or university which offers a baccalaureate degree.

(2) For the purpose of equating semester and quarter hours, the following formulas are used:

1.5 x semester hours = quarter hours

2/3 x quarter hours = semester hours

Cite as Ga. Comp. R. & Regs. R. 20-3-.02
Authority: O.C.G.A. Secs. 43-3-8, 43-3-9, 43-3-10.
History. Original Rule entitled "Fees" adopted. F. and eff. June 30, 1965.
Amended: F. Feb. 8, 1971; eff. Feb. 28, 1971.
Repealed: New Rule entitled "Qualifications of Applicants" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule of same title adopted. F. July 3, 1985; eff. July 23, 1985.
Repealed: New Rule of same title adopted. F. July 15, 1987; eff. August 4, 1987.
Repealed: New Rule of same title adopted. F. Oct. 31, 1991; eff. Nov. 20, 1991.
Repealed: New Rule of same title adopted. F. Nov. 9, 1993; eff. Nov. 29, 1993.
Repealed: New Rule of same title adopted. F. Oct. 1, 2003; eff. Oct. 21, 2003.
Repealed: New Rule of same title adopted. F. Oct. 13, 2004; eff. Nov. 2, 2004.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-3-.03. Applications for Examination.

(1) All applications for examination and re-examination, together with the required fee shall be submitted to the designated agent of the Board by the application deadline on the application materials. It is the responsibility of the applicant to make timely delivery of the appropriate form and designated fee.

(2) The Board through its designated agent will provide reasonable accommodation to a qualified applicant with a disability in accordance with the Americans With Disabilities Act. The request for an accommodation by an individual with a disability must be in writing and received by the designated agent of the Board by the application deadline along with appropriate documentation, as indicated in the Request for Disability Accommodation Guidelines.

Cite as Ga. Comp. R. & Regs. R. 20-3-.03
Authority: O.C.G.A. Secs. 43-3-7, 43-3-8, 43-3-9, 43-3-10.
History. Original Rule entitled "Applications" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule of same title adopted. F. Dec. 20, 1984; eff. Jan. 9, 1985.
Amended: F. July 15, 1987; eff. August 4, 1987.
Amended: F. Sept. 11, 1989; eff. Oct. 1, 1989.
Amended: F. Apr. 29, 1993; eff. May 19, 1993.
Amended: F. Sept. 11, 1996; eff. Oct. 1, 1996.
Repealed: New Rule entitled "Applications for Examination" adopted. F. Oct. 1, 2003; eff. Oct. 21, 2003.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-3-.04. Retake and granting of credit requirements.

(1) A Candidate may take the required Test Sections individually and in any order. Credit for any Test Section(s) passed shall be valid for a period of eighteen (18) months and be calculated from the actual date the Candidate took that Test Section, without having to attain a minimum score on any failed Test Section(s) and without regard to whether the Candidate has taken other Test Sections.

(a) Candidates must pass all Test Sections of the examination within a rolling eighteen (18) month period, which begins on the date that the first Test Section(s) passed is taken.

(b)

1. Subject to subsection (1)(b) 2., Candidates cannot retake a failed Test Section(s) in the same testing window. A testing window is equal to a calendar quarter (January-March, April-June, July-September, October-December). Candidates will be able to test no less than two (2) months out of each testing window.

2. If the Board determines that the examination system changes necessary to eliminate the test window limitations have been implemented, subsection (1) will no longer be effective, and a Candidate can retake a Test Section once their grade for any previous attempt of that same Test Section has been released.

(2) The Board may extend the term of conditional credit validity in cases of substantial hardship as determined by the Board.

Cite as Ga. Comp. R. & Regs. R. 20-3-.04
Authority: O.C.G.A. §§ 43-3-8, 43-3-10.
History. Original Rule entitled "Examination Procedures" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Amended: F. July 15, 1987; eff. August 4, 1987.
Amended: F. Sept. 11, 1989; eff. Oct. 1, 1989.
Amended: F. Dec. 14, 1993; eff. Jan. 3, 1994.
Repealed: New Rule entitled "Number of Sittings, Passing Grade and Granting of Credit, Release of Grades and Completion of Examination" adopted. F. Oct. 1, 2003; eff. Oct. 21, 2003.
Amended: F. May 6, 2004; eff. May 26, 2004.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.
Amended: New title "Retake and granting of credit requirements." F. June 18, 2020; eff. July 8, 2020.

Rule 20-3-.05. Cheating.

(1) Cheating by an applicant in applying for, taking or subsequent to the examination will be deemed to invalidate any grade otherwise earned by an applicant on any test section of the examination and may warrant summary expulsion from the test site and disqualification from taking the examination for a specified period of time.

(2) For purposes of this rule, the following actions or attempted activities, among others, may be considered cheating:

(a) Falsifying or misrepresenting educational credentials or other information required for admission to the examination;

(b) Communication between applicants while the examination is in progress both inside or outside the test site or copying another applicant's answers;

(c) Communication with others inside or outside the test site while the examination is in progress;

(d) Substitution of another individual to sit in the test site in place of the actual applicant;

(e) Violating the nondisclosure prohibitions of the examination or aiding or abetting another in doing so; or

(f) Retaking or attempting to retake a test section by an individual holding a valid license or by an applicant who has unexpired credit for having already passed the same test section, unless the individual or applicant has been expressly directed to retake the test section pursuant to a Board order or expressly authorized by the Board to retake the test section to participate in a "secret shopper" program.

(3) In any case where it appears that cheating has occurred or is occurring, the applicant may be summarily expelled from the examination or moved to a position in the test site away from other examinees where the applicant may be watched more closely. Evidence of cheating is grounds for denial of a license.

Cite as Ga. Comp. R. & Regs. R. 20-3-.05
Authority: O.C.G.A. Secs. 43-3-8, 43-3-9, 43-3-10, 43-3-21.
History. Original Rule entitled "Number of Sittings, Passing Grade and Granting of Credit, Release of Grades and Completion of Examination" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Amended: F. Sept. 12, 1979; eff. Oct. 2, 1979.
Amended: F. Dec. 20, 1984; eff. Jan. 9, 1985.
Amended: F. July 15, 1987; eff. August 4, 1987.
Amended: F. Oct. 31, 1991; eff. Nov. 20, 1991.
Repealed: New Rule of same title adopted. F. Dec. 14, 1993; eff. Jan. 3, 1994.
Repealed: New Rule entitled "Cheating" adopted. F. Oct. 1, 2003; eff. Oct. 21, 2003.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-3-.06. Examination Credits from Any Other States or Foreign Applicants.

(a) The Board will accept credit on the Uniform Certified Public Accountant examination earned as an applicant of another state provided the applicant meets the legal

requirements of this state for admission to the examination and that the credits which were earned in such state would have been earned had the Rules of Section 20-3-.04 above been in effect.

(b) A foreign applicant shall be deemed to have satisfied the examination requirement of O.C.G.A. Sections 43-3-9 and 43-3-10 by providing proof of having passed the International Certified Public Accountant Qualification Examination.

Cite as Ga. Comp. R. & Regs. R. 20-3-.06
Authority: O.C.G.A. Secs. 43-3-8, 43-3-9, 43-3-10, 43-3-12.
History. Original Rule entitled "Examination Credits from Other States" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Amended: F. Sept. 12, 1979; eff. Oct. 2, 1979.
Repealed: New Rule of same title adopted. F. Dec. 20, 1984; eff. Jan. 9, 1985.
Repealed: New Rule of same title adopted. F. Oct. 1, 2003; eff. Oct. 21, 2003.
Repealed: New Rule entitled "Examination Credits from Other States or Foreign Candidates" adopted. F. Dec. 6, 2007; eff. Dec. 26, 2007.
Amended: New title "Examination Credits from Any Other States or Foreign Applicants." F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-3-.07. Examination Fee.

Fees for the administration of the examination will be established by Board policy in order that all costs for examination administration are recovered. All fees related to the examination shall be published on the application for examination.

Cite as Ga. Comp. R. & Regs. R. 20-3-.07
Authority: O.C.G.A. Secs. 43-3-7, 43-3-8, 43-3-10.
History. Original Rule entitled "Examination Fee" was filed on February 9, 1978; effective March 1, 1978.
Amended: Filed September 12, 1979; effective October 2, 1979.
Amended: Rule repealed and a new Rule of same title adopted. Filed January 25, 1984; effective February 14, 1984.
Amended: Rule repealed and a new Rule of same title adopted. Filed July 15, 1987; effective August 4, 1987.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-3-.08. Application for CPA License.

(1) Upon passing the examination prescribed in Sections 20-3-.01 or 20-3 .06(b), an applicant believing himself or herself to be otherwise qualified may apply for a license as a CPA. The application form is obtainable from the Office of the Board. Said applicant shall demonstrate to the satisfaction of the Board that said applicant has:

(a) Presented to the Board an affidavit that he or she is a United States citizen, a legal permanent resident of the United States, or that he/she is a qualified alien or non-immigrant under the Federal Immigration and Nationality Act. If the applicant is not a U.S. citizen, he/she must submit documentation that will determine his/her

qualified alien status. The Board participates in the DHS-USCIS SAVE (Systematic Alien Verification for Entitlements or "SAVE") program for the purpose of verifying citizenship and immigration status information of non-citizens. If the applicant is a qualified alien or non-immigrant under the Federal Immigration and Nationality Act, he/she must provide the alien number issued by the Department of Homeland Security or other federal immigration agency;

(b) Attained the age of 18;

(c) Good moral character (for the purposes of this rule,"good moral character" means fiscal integrity and a lack of any history of acts involving dishonesty or moral turpitude);

(d) Presented to the Board evidence that the applicant has received a baccalaureate degree or completed the requirements therefore, conferred by a college or university accredited by a national or regional accrediting organization recognized by the Board, with a concentration in accounting or what the Board determines to be the substantial equivalent of an accounting concentration, or with a non-accounting concentration supplemented by what the Board determines to be the substantial equivalent of an accounting concentration, including related courses in other areas of business administration; and after January 1,1998, any individual who has not previously sat for the uniform written examination for the certificate of CPA must have completed a total of 150 semester hours or 225 quarter hours of college education, including a baccalaureate degree awarded by a college or university accredited by either a national or regional accrediting organization recognized by the Board. The total educational program shall include an undergraduate accounting concentration and related courses in other areas of business administration or the substantial equivalent of the foregoing. An applicant who has completed 45 quarter hours or 30 semester hours in accounting subjects above the elementary level and 36 quarter hours or 24 semester hours in general business subjects at a four year accredited college or university which offers a baccalaureate degree will be deemed to have satisfied the accounting concentration and related business course requirements;

(e) This subsection shall be effective for applications received after June 30, 2009. One year of continuous experience immediately preceding the date of application for the license or within a reasonable time prior to the date of such application as provided herein by rule. Acceptable experience shall include employment in public accountancy, government, business, industry or academia;

(f) Submitted the application fee in the amount established by Board policy.

(2) The qualifying experience of an applicant for certification must be meaningful with respect to qualifying the applicant for the practice of public accountancy. The experience may consist of any type of services or advice using accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills. The Board shall look at

such factors as the complexity and diversity of the work. The experience will be evaluated by the Board according to the following criteria.

(a) Qualifying experience in public accountancy shall mean employment as a staff Accountant by a practicing CPA holding a current license to practice or a firm of such duly licensed accountants certified, registered or licensed to practice public accountancy in this state or by the duly constituted laws of any other sovereign state or country. The qualifying experience in subsection (2) (a) must be at least one year in duration and must include a minimum of 2,000 hours. Such experience shall be supervised by an individual who holds a license as a CPA.

1. Public accountancy work for purposes of this section shall mean the performance of any combination of services involving the use of accounting, auditing or attestation skills, one or more types of consulting services, the preparation of tax returns or the furnishing of advice on tax matters.

2. The work must involve the application of appropriate technical and behavioral Standards such as standards contained in the Code of Professional Conduct, Generally Accepted Auditing Standards, Statements on Standards for Attestation Engagements, Statements on Standards for Accounting and Review Services, the Statement on Standards for Tax Services, the Statements on Standards for Management Consulting Services, International Financial Reporting Standards, or other such standards as designated by policy statements of the Board.

(b) Qualifying experience in lieu of such years of experience in public accountancy shall mean employment in the accounting field in industry, business, government or college teaching, any combination of the above and experience in public accountancy. Self-employment experience shall not be considered qualifying experience.

1. For qualifying experience in industry or business the applicant must (a) have been employed by an individual or entity in the performance of duties primarily involving the use of financial accounting and auditing skills, which follow Generally Accepted Accounting Principles; and (b) have been supervised by an individual who holds a current license or registration to practice public accountancy as a CPA or registered public accountant licensed by this state or by the duly constituted laws of any other state or by the equivalent licensed by another country. Acceptable supervision shall include that by individuals employed by the entity or a related entity for which the applicant seeks qualifying experience and other supervision as may be approved by the Board. In addition, the applicant may have performed duties involving the installation of internal control systems; the use of management advisory, financial advisory, or consulting skills; or compliance with accounting aspects of tax or regulatory laws. The

qualifying experience in this subsection must be at least one year in duration and must include a minimum of 2,000 hours.

2. For qualifying experience in government, the applicant must have been employed by a federal, state or local government agency which is appropriated public funds and whose employees are considered public employees and which is recognized by the Board as having the responsibility and organizational structure for performing auditing and accounting functions. The qualifying experience in this subsection must be at least one year in duration and must include a minimum of 2,000 hours work time. Qualifying experience for an applicant employed by the Internal Revenue Service as an internal revenue agent shall count only experience obtained at or above the GS 11 level.

3. Qualified teaching experience shall consist of teaching in the accounting discipline for academic credit at an accredited four year college or university. The teaching must include at least two different courses of accounting above the introductory or elementary level. One year of experience shall consist of no less than 24 semester hours, or the equivalent in quarter hours, taught in a period consisting of not less than twelve months and not more than thirty six (36) months.

   (i) Courses outside the field of accounting will not be counted toward full-time teaching. Such courses include, but are not limited to: business law, finance, computer applications, personnel management, economics and statistics.

4. Clerical functions shall not count under this section toward meeting the experience requirements. Clerical functions are positions that do not have accounting significance, including doing merely mathematical calculations, account analysis (looking into accounting books for specific information already recorded), and merely recording information in the general ledger (as opposed to compiling the information).

5. Qualifying experience shall not count experience attained while the applicant is enrolled as a full-time student at a four year college or university where the purpose of such enrollment is to meet the education requirements for certification under Section 43-3-6 of the Act. The Board may consider exceptions to this rule on a case by case basis.

6. Such other criteria as the Board may consider to be substantially equivalent to the foregoing.

(c) Supervision shall mean "the act of directing and inspecting the performance of."

(3) The qualifying experience must be continuous experience obtained within a reasonable time prior to the date of application for the license. The date of application shall be the date the application is received in the Board office.

(a) Continuous experience shall be uninterrupted experience during the time period in Which the required experience was earned, provided, however, that a break in continuity of employment for a reasonable duration in any of the following circumstances may be treated as an acceptable break:

1. Involuntary termination by an employer;

2. Illness;

3. Full-time school attendance at a four year college or university which offers a baccalaureate degree;

4. Maternity leave;

5. Military leave;

6. Relocation; or

7. A break for any other reason for not more than one year.

Any periods of time deemed to be acceptable breaks shall not be counted as part of the qualifying experience.

(b) If an application is dated, and filed not more than one year subsequent to completion of qualifying experience, that experience shall be presumed by the Board to have been obtained within a reasonable time prior to the date of such application.

(c) Any other circumstances shall be reviewed by the Board on a case by case basis in its discretion.

Cite as Ga. Comp. R. & Regs. R. 20-3-.08
Authority: O.C.G.A. Secs. 43-3-7, 43-3-8, 43-3-9, 43-3-10, 50-36-1.
History. Original Rule entitled "Application for CPA Certificate" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Amended: F. Sept. 12, 1979; eff. Oct. 2, 1979.
Amended: F. Jan. 25, 1984; eff. Feb. 14, 1984.
Repealed: New Rule of same title adopted. F. June 11, 1985; eff. July 1, 1985.
Amended: F. Apr. 2, 1986; eff. Apr. 22, 1986.
Amended: F. July 15, 1987; eff. August 4, 1987.
Repealed: New Rule of same title adopted. F. Oct. 31, 1991; eff. Nov. 20, 1991.
Amended: F. Jan. 25, 1993; eff. Feb. 14, 1993.
Amended: F. Sept. 11, 1996; eff. Oct. 1, 1996.
Amended: F. Sept. 26, 1997; eff. Oct. 16, 1997.
Amended: F. Aug. 13, 1998; eff. Sept. 2, 1998.
Repealed: New Rule of same title adopted. F. Oct. 1, 2003; eff. Oct. 21, 2003.

Amended: F. May 6, 2004; eff. May 26, 2004.
Amended: F. Dec. 6, 2007; eff. Dec. 26, 2007.
Repealed: New Rule of same title adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Amended: New title "Application for CPA License." F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-3-.09. Individual Practice Priviledges and Reciprocity.

(1) An individual already licensed in another state who becomes a resident of this state, establishes a physical office in this state, or whose office location is the physical office of a firm in this state may qualify for a reciprocal license under Code Section 43-3-12 and must apply on a form for the purpose provided by the Board and obtainable from its Office. The application must be accompanied by a fee in the amount established by Board policy; as well as an affidavit that the individual is a United States citizen, a legal permanent resident of the United States, or that he/she is a qualified alien or non-immigrant under the Federal Immigration and Nationality Act. If the individual is not a U.S. citizen, he/she must submit documentation that will determine his/her qualified alien status. The Board participates in the DHS-USCIS SAVE (Systematic Alien Verification for Entitlements or "SAVE") program for the purpose of verifying citizenship and immigration status information of non-citizens. If the individual is a qualified alien or non-immigrant under the Federal Immigration and Nationality Act, he/she must provide the alien number issued by the Department of Homeland Security or other federal immigration agency. Individuals practicing under this Rule 20-3-.09 may not practice in this state under Code Section 43-3-18(b).

(2) An individual whose residence and office location is and remains outside this state may elect to exercise substantial equivalency practice privileges in this state under Code Section 43-3-18(b) without the requirement to obtain a license, certificate, or registration with the Board or pay a fee provided the individual holds a current and unencumbered license as a CPA in a state which grants similar practice privileges to license holders in this state.

(3) An individual whose residence and office location is and remains outside this state may apply for a reciprocal license under Code Section 43-3-12.

Cite as Ga. Comp. R. & Regs. R. 20-3-.09
Authority: O.C.G.A. Secs. 43-3-7, 43-3-8, 43-3-10, 43-3-12, 43-3-18, 50-36-1.
History. Original Rule entitled "Reciprocal Certificates" adopted. F. Dec. 20, 1984; eff. Jan. 9, 1985.
Amended: F. July 15, 1987; eff. August 4, 1987.
Repealed: New Rule of same title adopted. F. Oct. 1, 2003; eff. Oct. 21, 2003.
Repealed: New Rule entitled "Individual Practice Privilege and Reciprocity" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Amended: New title "Individual Practice Privileges and Reciprocity." F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-3-.10. Repealed.

Cite as Ga. Comp. R. & Regs. R. 20-3-.10
Authority: O.C.G.A. Secs. 43-1-7, 43-3-5, 43-3-24.
History. Original Rule entitled "Temporary Permits" adopted. F. Dec. 20, 1984; eff. Jan. 9, 1985.
Amended: F. July 15, 1987; eff. August 4, 1987.
Repealed: New Rule of same title adopted. F. Oct. 1, 2003; eff. Oct. 21, 2003.
Repealed: F. Aug. 20, 2009; eff. Sept. 9, 2009.

Chapter 20-4. EXAMINATIONS, APPLICATIONS FOR CERTIFICATES, AND TEMPORARY PERMITS-REGISTERED PUBLIC ACCOUNTANTS.

Rule 20-4-.01. Repealed.

Cite as Ga. Comp. R. & Regs. R. 20-4-.01
Authority: O.C.G.A. Secs. 43-3-5, 43-3-13, 43-3-14.
History. Original Rule entitled "Renewals" adopted. F. and eff. June 30, 1965.
Repealed: New Rule entitled "Examination Subjects" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule entitled "Examination" adopted. F. July 15, 1987; eff. August 4, 1987.
Amended: F. Feb. 3, 1994; eff. Feb. 23, 1994.
Repealed: New Rule of same title adopted. F. Jan. 26, 2004; eff. Feb. 15, 2004.
Repealed: F. Oct. 5, 2005; eff. Oct. 25, 2005.

Rule 20-4-.02. Repealed.

Cite as Ga. Comp. R. & Regs. R. 20-4-.02
Authority: O.C.G.A. Secs. 43-1-2, 43-3-5, 43-3-13, 43-3-14.
History. Original Rule entitled "Registration Card Qualifications" adopted. F. and eff. June 30, 1965.
Repealed: New Rule entitled "Applications" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule of same title adopted. F. Dec. 20, 1984; eff. Jan. 9, 1985.
Amended: F. July 15, 1987; eff. August 4, 1987.
Amended: F. Sept. 11, 1989; eff. Oct. 1, 1989.
Amended: F. Apr. 29, 1993; eff. May 19, 1993.
Amended: F. Sept. 11, 1996; eff. Oct. 1, 1996.
Repealed: New Rule entitled "Qualification of Applicants" adopted. F. Jan. 26, 2004; eff. Feb. 15, 2004.
Repealed: F. Oct. 5, 2005; eff. Oct. 25, 2005.

Rule 20-4-.03. Repealed.

Cite as Ga. Comp. R. & Regs. R. 20-4-.03
Authority: O.C.G.A. Secs. 43-1-7, 43-3-5, 43-3-13, 43-3-14.
History. Original Rule entitled "Registration Fee" adopted. F. and eff. June 30, 1965.
Repealed: New Rule entitled "Examination Procedures" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Amended: F. July 15, 1987; eff. August 4, 1987.
Amended: F. Sept. 11, 1989; eff. Oct. 1, 1989.
Amended: F. Feb. 3, 1994; eff. Feb. 23, 1994.
Repealed: New Rule entitled "Applications for Examination" adopted. F. Jan. 26, 2004; eff. Feb. 15, 2004.

Repealed: F. Oct. 5, 2005; eff. Oct. 25, 2005.

Rule 20-4-.04. Repealed.

Cite as Ga. Comp. R. & Regs. R. 20-4-.04
Authority: O.C.G.A. Secs. 43-3-5, 43-3-13, 43-3-14.
History. Original Rule entitled "Register" adopted. F. and eff. June 30, 1965.
Repealed: New Rule entitled "Number of Sittings, Passing Grade and Granting of Credit, Release of Grades and Completion of Examination" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Amended: F. Sept. 12, 1979; eff. Oct. 2, 1979.
Amended: F. Dec. 20, 1984; eff. Jan. 9, 1985.
Amended: F. July 15, 1987; eff. August 4, 1987.
Repealed: New Rule of same title adopted. F. Feb. 3, 1994; eff. Feb. 23, 1994.
Repealed: New Rule of same title adopted. F. Jan. 26, 2004; eff. Feb. 15, 2004.
Repealed: F. Oct. 5, 2005; eff. Oct. 25, 2005.

Rule 20-4-.05. Repealed.

Cite as Ga. Comp. R. & Regs. R. 20-4-.05
Authority: O.C.G.A. Secs. 43-1-19, 43-3-5, 43-3-13, 43-3-14, 43-3-28.
History. Original Rule entitled "Suspension: Penalties" adopted. F. and eff. June 30, 1965.
Repealed: New Rule entitled "Examination Fee" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Amended: F. Sept. 12, 1979; eff. Oct. 2, 1979.
Repealed: New Rule of same title adopted. F. Jan. 25, 1984; eff. Feb. 14, 1984.
Repealed: New Rule of same title adopted. F. July 15, 1987; eff. August 4, 1987.
Repealed: New Rule entitled "Cheating" adopted. F. Jan. 26, 2004; eff. Feb. 15, 2004.
Repealed: F. Oct. 5, 2005; eff. Oct. 25, 2005.

Rule 20-4-.06. Repealed.

Cite as Ga. Comp. R. & Regs. R. 20-4-.06
Authority: O.C.G.A. Secs. 43-3-5, 43-3-13, 43-3-18.
History. Original Rule entitled "Application for RPA Certificate" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Amended: F. Sept. 12, 1979; eff. Oct. 2, 1979.
Amended: F. Jan. 25, 1984; eff. Feb. 14, 1984.
Repealed: New Rule of same title adopted. F. June 11, 1985; eff. July 1, 1985.
Amended: F. Apr. 2, 1986; eff. Apr. 22, 1986.
Amended: F. July 15, 1987; eff. August 4, 1987.
Repealed: New Rule of same title adopted. F. Oct. 31, 1991; eff. Nov. 20, 1991.
Amended: F. Jan. 25, 1993; eff. Feb. 14, 1993.
Amended: F. Sept. 11, 1996; eff. Oct. 1, 1996.
Amended: F. Sept. 26, 1997; eff. Oct. 16, 1997.
Amended: F. Aug. 13, 1998; eff. Sept. 2, 1998.
Amended: F. Sept. 2, 1998; eff. Sept. 22, 1998.
Repealed: New Rule entitled "Examination Credits From Other States" adopted. F. Jan. 26, 2004; eff. Feb. 15, 2004.
Repealed: F. Oct. 5, 2005; eff. Oct. 25, 2005.

Rule 20-4-.07. Repealed.

Cite as Ga. Comp. R. & Regs. R. 20-4-.07
Authority: O.C.G.A. Secs. 43-1-7, 43-3-5, 43-3-13, 43-3-14, 43-3-18.
History. Original Rule entitled "Reciprocal Certificates" adopted. F. Dec. 20, 1984; eff. Jan. 9, 1985.
Repealed: New Rule of same title adopted. F. July 15, 1987; eff. August 4, 1987.
Repealed: New Rule entitled "Examination Fee" adopted. F. Jan. 26, 2004; eff. Feb. 15, 2004.
Repealed: F. Oct. 5, 2005; eff. Oct. 25, 2005.

Rule 20-4-.08. Repealed.

Cite as Ga. Comp. R. & Regs. R. 20-4-.08
Authority: O.C.G.A. Secs. 43-1-7, 43-3-5, 43-3-13, 43-3-24.
History. Original Rule entitled "Temporary Permits" adopted. F. Dec. 20, 1984; eff. Jan. 9, 1985.
Amended: F. July 15, 1987; eff. August 4, 1987.
Repealed: New Rule entitled "Application for RPA Certificate" adopted. F. Jan. 26, 2004; eff. Feb. 15, 2004.
Repealed: F. Oct. 5, 2005; eff. Oct. 25, 2005.

Rule 20-4-.09. Repealed.

Cite as Ga. Comp. R. & Regs. R. 20-4-.09
Authority: Authority O.C.G.A. Secs. 43-1-7, 43-3-5, 43-3-13, 43-3-18.
History. Original Rule entitled "Reciprocal Certificates" adopted. F. Jan. 26, 2004; eff. Feb. 15, 2004.
Repealed: F. Oct. 5, 2005; eff. Oct. 25, 2005.

Rule 20-4-.10. Repealed.

Cite as Ga. Comp. R. & Regs. R. 20-4-.10
Authority: Authority O.C.G.A. Secs. 43-1-7, 43-3-5, 43-3-13, 43-3-24.
History. Original Rule entitled "Temporary Permits" adopted. F. Jan. 26, 2004; eff. Feb. 15, 2004.
Repealed: F. Oct. 5, 2005; eff. Oct. 25, 2005.

Chapter 20-5. FOREIGN ACCOUNTANTS.

Rule 20-5-.01. Registration. Repealed.

Cite as Ga. Comp. R. & Regs. R. 20-5-.01
Authority: O.C.G.A. Sec. 43-3-20.
History. Original Rule entitled "Qualification and Fee"; was filed and effective on June 30, 1965.
Amended: Rule repealed and a new Rule entitled "Non-Residents May Register" adopted. Filed November 27, 1968; effective December 16, 1968.
Amended: Rule repealed and a new Rule entitled "Registration"; adopted. Filed February 9, 1978, effective March 1, 1978.
Amended: Filed January 25, 1984; effective February 14, 1984.
Amended: Rule repealed and a new Rule of the same title adopted. Filed June 11, 1985; effective July 1, 1985.
Amended: Filed July 15, 1987; effective August 4, 1987.

Repealed: F. Sept. 11, 1989; eff. Oct. 1, 1989.

Chapter 20-6. CORPORATIONS FOR THE PRACTICE OF PUBLIC ACCOUNTANCY.

Rule 20-6-.01. Professional Corporations Practicing Public Accountancy.

Professional service corporations organized under the Georgia Professional Corporation Act practicing public accountancy, in addition to matters covered by other Rules of the Board, shall comply with the following:

(a) All shares of stock shall be owned by CPAs;

(b) All of the directors shall be CPAs;

(c) The chief executive officer shall be a CPA;

(d) Revocation or suspension of the CPA license held by a shareholder, a director or the chief executive officer shall also effect a corresponding revocation or suspension of the right to practice public accountancy by the professional service corporation, unless the Board specifically grants a continuance of such right to practice.

Cite as Ga. Comp. R. & Regs. R. 20-6-.01
Authority: O.C.G.A. Secs. 43-3-8, 43-3-16, 14-7-1*et seq.*
History. Administrative Original Rule was filed and effective on June 30, 1965.
Amended: Original Rule entitled "Qualification Requirements" repealed and a new Rule entitled "Public Accounting Corporations" adopted. Filed February 9, 1978; effective March 1, 1978.
Amended: Rule repealed and a new Rule of the same title adopted. Filed June 11, 1985; effective July 1, 1985.
Amended: New title "Professional Corporations Practicing Public Accountancy." F. Feb. 4, 2015; eff. Feb. 24, 2015.

Chapter 20-7. INDIVIDUALS, PARTNERSHIPS, ASSOCIATIONS AND CORPORATIONS COMPOSED OF CERTIFIED PUBLIC ACCOUNTANTS.

Rule 20-7-.01. Licensure.

(1) A new firm having a physical office in this state about to engage in the practice of public accountancy in this state or a firm not having a physical office in this state but required to be licensed under 43-3-16(b)(1)(C) shall make application for original licensure upon forms for that purpose provided by the Board and obtainable from its Office. Upon such

application being found sufficient and in order, the application fee paid, and the applicant found eligible for licensure, the applicant:

(a) Will be forthwith licensed under the appropriate Section of the Act;

(b) Will have its physical office(s) in this state as designated in the application forthwith licensed under Section 43-3-16 of the Act;

(c) Will be issued a permit to practice public accounting in this state; and

(d) Will be notified accordingly.

(2) Firm licenses will expire on June 30 of each even numbered year and shall become renewable at least sixty (60) days prior to the expiration date. If the application for renewal is not made and the fee paid before September 30 of the even numbered year, the license shall lapse and shall not be renewed except by application for a new license or for reinstatement.

(3) Notice shall be given to the Board within thirty days, of the admission to or withdrawal of a partner, stockholder, or member from any licensed firm. Notice shall also be given within thirty days of any mere change of name. In these cases the Board may elect to issue a new license to the firm.

(a) On the other hand, if a partner, shareholder, or member is admitted or withdraws and in Connection therewith there is a change of name, then and only then it is to be regarded for the purposes of this Rule as a new firm which must file an application for licensure.

Cite as Ga. Comp. R. & Regs. R. 20-7-.01
Authority: O.C.G.A. Secs. 43-3-2, 43-3-7, 43-3-8, 43-3-16, 43-3-17, 43-3-22, 43-3-24, 43-3-31.
History. Original Rule entitled "Qualification Requirements" adopted. F. and eff. June 30, 1965.
Repealed: New Rule entitled "Registration" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Amended: F. June 28, 1983; eff. July 18, 1983.
Repealed: New Rule of same title adopted. F. June 11, 1985; eff. July 1, 1985.
Repealed: New Rule of same title adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Amended: New title "Licensure." Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-7-.02. Firm Ownership.

(1) A firm in which a simple majority of the financial interest and voting rights are owned by CPAs of some state in good standing may be licensed in accordance with this chapter if all of the following conditions are met:

(a) Minimum Required Information: The firm must provide the following information:

1. The name, full business address, and telephone number;

2. All trade or business names used by the licensee;

3. The designated holder of a license, or in the case of a firm which must be licensed pursuant to Code Section 43-3-16(b)(1)(C), a licensee of another state who meets the requirements for substantial equivalency practice privileges as provided by Code Section 43-3-18(b), who shall be responsible for the proper registration of the firm;

4. The name, address and licensure status of the resident manager;

5. The type of ownership or operations (i.e., partnership, corporation, or sole proprietorship); and

6. The name(s) of the owners, including whether they are a CPA or Non-CPA owner, the states of licensure, the status of any license previously and currently held, and including:

   (i) If an individual, the name of the individual;

   (ii) If a partnership, the name of each partner, and the name of the partnership;

   (iii) If a corporation, the name and title of each corporate officer and director, the corporate names, the name of the corporation, the name of the parent company, if any, the names of all members/shareholders of the corporation and parent company; and

   (iv) If a sole proprietorship, the full name of the sole proprietorship and the name of the business entity.

(b) The Board will consider the following factors in determining eligibility for firm licensure:

1. Non-CPA owners of the firm must be natural persons. "Non-CPA owner" shall refer to the natural persons owning interests in such general partnerships or limited liability partnerships or other legal entities.

2. The Non-CPA owners must participate in the business of the firm consisting of providing services to or on behalf of the firm or performing functions in the firm or a related entity of the firm, and the Non-CPA owners cannot be solely or predominately a passive investor in the firm.

3. All owners must be of good moral character (for purposes of this Rule,"good moral character" means fiscal integrity and a lack of any history of acts involving dishonesty or moral turpitude).

4. Individuals now holding licenses or certificates from this state or any other state shall not be designated as Non-CPA owners. Individuals with expired licenses will be counted as a Non-CPA for purposes of determining the percentage of financial interests and voting rights in the firm owned by CPAs.

5. Previous disciplinary action against an owner by this state including the denial of licensure for reasons other than failure to meet the age, education, examination or experience requirements for initial licensure, shall be considered as grounds for denial of a license.

6. Commission of a felony or crime of moral turpitude under Georgia law, federal law, or the laws of any other states or any other country of a felony as defined in paragraph (3) of subsection (a) of Code Section 43-3-21 by the owners.

7. Previous disciplinary action against the firm or its' owners by any Federal regulatory authority, the Public Company Accounting Oversight Board, this state or any other state regulatory authority, or local government authority of any license, practice privilege, or the right to practice before a state or federal agency of the firm or its owners.

8. Compliance with licensing requirements under previously granted licenses if any.

9. Any other factor or qualifications the Board considers relevant to and consistent with the public health and safety.

Cite as Ga. Comp. R. & Regs. R. 20-7-.02
Authority: O.C.G.A. §§ 43-3-2, 43-3-8, 43-3-16, 43-3-18.
History. Original Rule entitled "Eligibility" adopted. F. and eff. June 30, 1965.
Amended: F. Feb. 9, 1976; eff. Feb. 29, 1976.
Repealed: F. Feb. 9, 1978; eff. Mar. 1, 1978.
Amended: New Rule entitled "Firm Ownership" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.
Amended: F. Mar. 24, 2016; eff. Apr. 13, 2016.

Rule 20-7-.03. Minimum Standards of Practice.

A firm granted a license in Georgia must comply with the minimum standard of practice, including, but not limited to the following standards of practice:

(a) Non-CPA owners' names may be listed on firm stationery provided that if Non-CPA owners are designated as partners, shareholders, or members then all CPA owners must also be so designated.

(b) Non-CPA owners may not be listed in any advertisement under the heading.

(c) Membership in accounting organizations or their logos may not be used on CPA firm stationery, business cards, or advertising materials unless all eligible partners are members of the organization and have attained the certification or designation indicated by the logo.

(d) A Non-CPA owner may not be designated as the resident manager of a physical office of the firm.

(e) A Non-CPA owner may not be the chief executive officer of a firm located in or doing business in this state.

(f) An individual who owns a voting equity interest in a firm may not delegate by proxy or otherwise, the duty to exercise any voting rights to an individual that does not qualify as owner under the laws and rules of this state.

(g) A Non-CPA owner who becomes disqualified from ownership must dispose of his or her entire interest in the firm to a qualified owner within 60 days of the date of disqualification.

(h) Owners who are CPAs and whose office location is in this state and who perform accounting services in this state must hold a license from this state.

(i) Changes in any information from the application shall be submitted to the Board within 30 days of such change, including, but not limited to, changes in business organization, changes in ownership, changes in business location, and changes in resident manager.

Cite as Ga. Comp. R. & Regs. R. 20-7-.03
Authority: O.C.G.A. Secs. 43-3-2, 43-3-8, 43-3-16, 43-3-17, 43-3-21, 43-3-22, 43-3-24, 43-3-25, 43-3-30, 43-3-31.
History. Original Rule entitled "Fee" adopted. F. and eff. June 30, 1965.
Repealed: F. Feb. 9, 1978; eff. Mar. 1, 1978.
Adopted: New rule entitled "Minimum Standards of Practice." F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-7-.04. Repealed.

Cite as Ga. Comp. R. & Regs. R. 20-7-.04
Authority: Ga. L. 1935, p. 90, 1943, pp. 363, 366.
History. Original Rule entitled "Public Accountants of Other States" adopted. F. and eff. June 30, 1965.
Repealed: F. Feb. 9, 1978; eff. Mar. 1, 1978.

Rule 20-7-.05. Repealed.

Cite as Ga. Comp. R. & Regs. R. 20-7-.05
Authority: Ga. L. 1943, pp. 363, 366.
History. Original Rule entitled "Registration Renewal" adopted. F. and eff. June 30, 1965.
Repealed: F. Feb. 9, 1978; eff. Mar. 1, 1978.

Chapter 20-8. REGISTRATION REQUIREMENTS FOR ACCOUNTING FIRMS.

Rule 20-8-.01. Firms Required to Be Licensed - Biennial Licensure.

(1) A firm that does not have a physical office in this state but performs any audit or any other engagement to be performed in accordance with the Statements on Auditing Standards, any examination of prospective financial statements to be performed in accordance with the Statements on Standards for Attestation Engagements or any engagement to be performed in accordance with the auditing standards of the Public Company Accounting Oversight Board for a client that specifies a location in this state to which such service is directed shall be required to obtain a license biennially with the Board in accordance with this Chapter.

(a) A firm required to be licensed with the Board under 43-3-16(b)(1)(C) between biennial reporting periods shall obtain a license with the Board on a form obtained from the Board within 60 days of the date when such license requirement first becomes effective. Failure to timely obtain a license will result in a penalty.

(b) The licensure fee for a firm is $150.00

(c) The penalty for a firm to fail to timely obtain a license is $250.00 in addition to the licensure fee.

(d) The renewal fee for a firm is $150.00.

(2) A firm required to be licensed with the Board must show that attest services and compilation and review services rendered in this state are under the supervision of an individual holding a license issued by this state or an individual with substantial equivalency practice privileges under subsection (b) of Code Section 43-3-18.

(3) Notice shall be given to the Board within thirty days of any change in address.

(4) Licenses will expire on June 30 of each even numbered year and shall become renewable at least 60 days prior to the expiration date.

(5) In order to qualify for renewal the firm must comply with the provisions for peer review as provided for in O.C.G.A. Section 43-3-17.

(6) An application for renewal of a firm license, otherwise in order, filed after the June 30th expiration date must be accompanied by a late fee of $250.00 in addition to the renewal fee. After June 30th, without an active firm license, it is unlawful to practice public accountancy in this state. The late renewal period begins July 1st and ends September 30th.

(7) An application for reinstatement of a firm license, otherwise in order, filed after September 30th must be accompanied by a reinstatement fee of $1,150.00.

(8) In no event will the Board issue a license or renew the license of a firm for the practice of public accountancy in this state unless the firm complies with the ownership requirements of Code Section 43-3-16.

(9) In no event will the Board issue a license or renew the license of a firm for the practice of public accountancy in this state unless the firm participates in a peer review whose standards at a minimum comply with the "Standards for Performing and Reporting on Peer Review" promulgated by the American Institute of Certified Public Accountants in a manner consistent with the timing and completion requirements of Code Section 43-3-17.

Cite as Ga. Comp. R. & Regs. R. 20-8-.01
Authority: O.C.G.A. §§ 43-3-2, 43-3-7, 43-3-8, 43-3-16, 43-3-17, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-25, 43-3-31.
History. Original Rule entitled "Standards of Conduct" adopted. F. and eff. June 30, 1965.
Repealed: New Rule entitled "Registration" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Amended: F. June 28, 1983; eff. July 18, 1983.
Repealed: New Rule of same title adopted. F. June 11, 1985; eff. July 1, 1985.
Repealed: F. Oct. 5, 2005; eff. Oct. 25, 2005.
Amended: New Rule entitled "Firms Required to Register - Biennial Registration" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Amended: New title "Firms Required to Be Licensed - Biennial Licensure." F. Feb. 4, 2015; eff. Feb. 24, 2015.
Amended: F. Aug. 24, 2015; eff. Sept. 13, 2015.
Amended: F. Mar. 24, 2016; eff. Apr. 13, 2016.

Rule 20-8-.02. Firms not Required to Be Licensed.

(1) A firm that does not have a physical office in this state may perform compilation or review services to be performed in accordance with Statements on Standards for Accounting and Review Services described in subsection (E) of paragraph 2 of Code Section 43-3-2 for a client having its office in this state without obtaining a license from the Board if:

(a) Such firm complies with the ownership requirements of Code Section 43-3-16.

(b) Such firm participates in a peer review whose standards at a minimum comply with the "Standards for Performing and Reporting on Peer Review" promulgated

by the American Institute of Certified Public Accountants in a manner consistent with the timing and completion requirements of Code Section 43-3-17.

Such firm provides services through an individual with practice privileges under subsection (c) of Code Section 43-3-18 related to substantial equivalency practice privileges. Practice privileges under subsection (b) of Code Section 43-3-18 are not permitted for an individual unless that individual holds a current and unencumbered license as a CPA in a state which grants similar practice privileges to license holders in this state.

(2) A firm that does not have a physical office in this state and is not performing services described in Rules 20-8-.01(1) and 20-8-.02(1) above may perform other professional services included in the practice of public accountancy while using the title "CPA" or "CPA Firm" in this state without obtaining a license from the Board if:

(a) Such firm provides services through an individual with practice privileges under subsection (b) of Code Section 43-3-18 related to substantial equivalency practice privileges. Practice privileges under subsection (b) of Code Section 43-3-18 are not permitted for an individual unless that individual holds a current and unencumbered license as a CPA in a state which grants similar practice privileges to license holders in this state.

(b) That firm can lawfully perform such services in the state where said individuals with practice privileges have their office location.

Cite as Ga. Comp. R. & Regs. R. 20-8-.02
Authority: O.C.G.A. Secs. 43-3-2, 43-3-8, 43-3-16, 43-3-18, 43-3-31.
History. Original Rule entitled "Firms not Required to Be Registered" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Amended: New title "Firms Not Required to Be Licensed." F. Feb. 4, 2015; eff. Feb. 24, 2015.

Chapter 20-9. OFFICES.

Rule 20-9-.01. Registration.

(1) Each physical office established or maintained for practice in this state by a CPA, partnership, professional association, or professional corporation of CPAs, or by a public accountant, partnership, or professional association of public accountants, or by a foreign accountant, shall register with the Board within sixty days after it is opened.

(a) The registration fee for a sole practitioner, for a partnership, or for an association or corporation is $150.00.

(b) The renewal fee for office registration of a sole practitioner, a partnership, or an association or corporation is $150.00.

(2) Each such physical office shall be under the supervision of a resident manager, who may be a partner, principal, shareholder, or a staff employee holding a license.

(3) A form is prescribed and is obtainable from the Board Office.

(4) Notice shall be given to the Board within thirty days of any change of address. Notice must be similarly given of the closing of any such physical offices. No form is provided for such notices but they must be in writing, and, whether in letter form or otherwise, they must be clearly headed with "Closing of Office," or similar wording.

(5) Registration permits will expire on June 30 of each even numbered year beginning on June 30, 1984, and shall become renewable at least sixty (60) days prior to the expiration date.

(6) In order to be eligible for registration renewal, the physical office must comply with the provisions for peer review as provided for in O.C.G.A. Section 43-3-17 and Chapter 20-13 of the Rules.

(7) An application for original registration of an office registration, otherwise in order, filed more than 30 days after it is due must be accompanied by a penalty of $250.00 in addition to the registration fee.

(8) An application for renewal of an office registration, otherwise in order, filed after the June 30th expiration date must be accompanied by a penalty of $250.00 in addition to the renewal fee. After June 30th, without an active firm registration, it is unlawful to practice public accountancy in this state. The late renewal period begins July 1st and ends September 30th.

(9) An application for reinstatement of an office registration, otherwise in order, filed after September 30th must be accompanied by a reinstatement fee of $1,150.00.

Cite as Ga. Comp. R. & Regs. R. 20-9-.01
Authority: O.C.G.A. §§ 43-3-2, 43-3-8, 43-3-16, 43-3-17, 43-3-18, 43-3-20.
History. Original Rule entitled "Grounds for Revocation" adopted. F. and eff. June 30, 1965.
Repealed: New Rule entitled "Registration" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Amended: F. Sept. 12, 1979; eff. Oct. 2, 1979.
Amended: F. Feb. 2, 1983; eff. Feb. 22, 1983.
Amended: F. June 28, 1983; eff. July 18, 1983.
Amended: F. June 11, 1985; eff. July 1, 1985.
Amended: F. July 15, 1987; eff. August 4, 1987.
Repealed: New Rule of same title adopted. F. Oct. 31, 1991; eff. Nov. 20, 1991.
Amended: F. Apr. 24, 1992; eff. May 14, 1992.
Amended: F. Feb. 5, 2008; eff. Feb. 25, 2008.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.
Amended: F. Aug. 24, 2015; eff. Sept. 13, 2015.

Amended: F. Mar. 24, 2016; eff. Apr. 13, 2016.

Rule 20-9-.02. Resident Manager.

The Board shall not register an office for the purpose of public accountancy unless a Resident Manager has been designated to be in full and continuous charge.

(a) The Resident Manager must hold a license in this state.

(b) The Resident Manager must assume full responsibility for the supervision of the office to which he or she has been designated as resident manager.

(c) Notice shall be given to the Board, within thirty days, of any change in the position of Resident Manager.

1. In the event any physical office shall be temporarily without a Resident Manager, a grace period must be requested. The grace period may extend to six months.

2. The request for a grace period must be in writing, and must include how the operation of the office will be carried out during this period.

3. One renewal of the grace period may be requested; however, cause must be shown for this extension.

Cite as Ga. Comp. R. & Regs. R. 20-9-.02
Authority: O.C.G.A. Secs. 43-3-8, 43-3-16.
History. Original Rule entitled "Hearings" adopted. F. and eff. June 30, 1965.
Repealed: New Rule entitled "Resident Manager" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Chapter 20-10. PERMITS TO PRACTICE ISSUED TO INDIVIDUALS.

Rule 20-10-.01. Licenses to Practice Issued to Individual.

A license to engage in the practice of public accountancy in this state will be issued to each individual who has been approved for licensure as a CPA.

Cite as Ga. Comp. R. & Regs. R. 20-10-.01
Authority: O.C.G.A. Secs. 43-3-8, 43-3-9, 43-3-11, 43-3-12, 43-3-13, 43-3-15, 43-3-18.
History. Original Rule entitled "Original Standards of Conduct" was filed and effective on June 30, 1965.
Amended: Rule repealed and a new Rule entitled "Introduction" adopted. Filed February 9, 1978; effective March 1, 1978.
Amended: Rule repealed and a new Rule entitled "Permits to Practice" adopted. Filed September 29, 1982; effective November 1, 1982, as specified by the Agency.

Amended: Rule repealed and a new Rule entitled "Permits to Practice Issued to Individuals" adopted. Filed June 11, 1985; effective July 1, 1985.
Repealed: New Rule, same title adopted. F. Feb. 15, 1995; eff. Mar. 7, 1995.
Amended: F. Jan. 5, 2001; eff. Jan. 25, 2001.
Repealed: New Rule of same title adopted. F. Oct. 5, 2005; eff. Oct. 25, 2005.
Amended: New title "Licenses to Practice Issued to Individuals." F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-10-.02. Biennial Renewal.

(1) All licenses to practice public accountancy in this state issued to individuals will expire on December 31 of each odd numbered year and shall be biennially renewable.

(2) Without a current license, it is unlawful to practice public accountancy in this state.

(3) Applications for biennial renewal must be submitted on or before the expiration date of December 31. Applications may be submitted electronically or via the U.S. Postal Service. For applications submitted via the U.S. Postal Service, a U.S. Postal Service postmark will be considered the date of submission.

(4) Every application by an individual for renewal of a license must be accompanied by a renewal fee and must include affirmation that all applicable continuing professional education requirements, as provided in O.C.G.A. Section 43-3-19 and Chapter 20-11 of the Rules have been met.

(5) In addition, the applicant for renewal must notify the Board of the applicant's current mailing address, and such other information as the Board may require.

(6) The fee for biennial renewal is $100.00.

Cite as Ga. Comp. R. & Regs. R. 20-10-.02
Authority: O.C.G.A. Secs. 43-3-7, 43-3-8, 43-3-18, 43-3-19.
History. Original Rule entitled "Promotional Practices" was filed and effective on June 30, 1965.
Amended: Filed December 5, 1972; effective December 25, 1972.
Amended: Rule repealed and a new Rule entitled "Requirement" adopted. Filed February 9, 1978; effective March 1, 1978.
Amended: Rule repealed and a new Rule entitled "Biennial Renewal" adopted. Filed September 29, 1982; effective November 1, 1982, as specified by the Agency.
Amended: Rule repealed and a new Rule of same title adopted. Filed June 11, 1985; effective July 1, 1985.
Amended: Filed July 15, 1987; effective August 4, 1987.
Amended: F. Sept. 11, 1989; eff. Oct. 1, 1989.
Amended: F. Oct. 30, 1989; eff. Nov. 19, 1989.
Amended: F. Oct. 31, 1991; eff. Nov. 20, 1991.
Repealed: New Rule, same title adopted. F. Feb. 15, 1995; eff. Mar. 7, 1995.
Amended: F. Nov. 1, 1995; eff. Nov. 21, 1995.
Amended: F. Jan. 5, 2001; eff. Jan. 25, 2001.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.
Amended: F. Aug. 24, 2015; eff. Sept. 13, 2015.

Rule 20-10-.03. Penalty Period (Late Renewal).

(1) Renewal applications submitted during the four months penalty period following license expiration will be considered penalty period applications.

(2) Penalty period applications must be accompanied by a penalty fee of $100.00, an affirmation that the continuing professional education requirements set forth in Chapter 20-11 of the Rules have been met prior to the license expiration date, and such other information as the Board may require.

(3) Licenses which have not been renewed prior to or during the penalty period in accordance with Rules 20-10-.02 or 20-10-.03 may not be renewed; provided however, that the holder thereof may apply for reinstatement.

(4) During the penalty period, without a current license it is unlawful to practice public accountancy in this state.

Cite as Ga. Comp. R. & Regs. R. 20-10-.03
Authority: O.C.G.A Secs. 43-3-7, 43-3-8, 43-3-18, 43-3-20.
History. Original Rule entitled "Permits Issued to Certified Public Accountants, Registered Public Accountants, and Foreign Accountants" was filed on February 9, 1978; effective March 1, 1978.
Amended: Rule repealed and a new Rule entitled "Expired Permits" adopted. Filed September 29, 1982; effective November 1, 1982, as specified by the Agency.
Amended: Rule repealed and a new Rule of same title adopted. Filed June 11, 1985; effective July 1, 1985.
Repealed: New Rule entitled "Late Renewal" adopted. F. Feb. 15, 1995; eff. Mar. 7, 1995.
Amended: F. Jan. 5, 2001; eff. Jan. 25, 2001.
Amended: New title "Penalty Period (Late Renewal)." F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-10-.04. Reinstatement.

(1) An application for reinstatement of an expired license shall be accompanied by:

(a) A reinstatement fee of $300.00; and

(b) Evidence, satisfactory to the Board, of the completion of continuing professional education as specified below:

1. Forty hours of continuing professional education for each year since the last renewal of the license or since the initial issuance of the license, whichever is less, up to a maximum of 160 hours.

2. At least twenty percent of the total hours required must be earned in accounting and auditing subjects.

3. At least 80 of the continuing professional education hours must have been completed during the 2-year period immediately preceding the date of application for reinstatement.

4. The hours required may be counted toward fulfilling the continuing professional education requirements for the next biennial renewal, if they were completed during the applicable period for renewal.

5. No carryover hours may be used to satisfy continuing professional education requirements for reinstatement of an expired license.

(c) The Board may, however, accept in lieu of the continuing professional education requirements other evidence of continued competency including, but not limited to, the passing of an examination approved by the Board.

(2) In considering the application for reinstatement, the Board may conduct an investigation of the applicant to determine, among other things, if the applicant engaged in the practice of public accountancy during the period that the applicant was not the holder of a license to practice public accountancy. Based on the results of that investigation, the Board may deny the application for reinstatement.

Cite as Ga. Comp. R. & Regs. R. 20-10-.04
Authority: O.C.G.A. §§ 43-3-7, 43-3-8, 43-3-18, 43-3-19, 43-3-20.
History. Original Rule entitled "Permits Issued to Individuals, Partnerships, Professional Corporations Registered Under Section 84-207 or Section 84-208 of the Act" was filed on February 9, 1978; effective March 1, 1978.
Amended: Rule repealed and a new Rule entitled "Reinstatement" adopted. Filed September 9, 1982; effective November 1, 1982, as specified by the Agency.
Repealed: New Rule, same title adopted. F. Oct. 31, 1991; eff. Nov. 20, 1991.
Repealed: New Rule, same title adopted. F. Jan. 5, 2001; eff. Jan. 25, 2001.
Amended: F. Aug. 14, 2012; eff. Sept. 3, 2012.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.
Amended: F. Mar. 24, 2016; eff. Apr. 13, 2016.

Rule 20-10-.05. Repealed.

Cite as Ga. Comp. R. & Regs. R. 20-10-.05
Authority: Ga. L. 1977, pp. 1080-1084.
History. Original Rule entitled "Expired Permit and Delinquency Fee" was filed on February 9, 1978; effective March 1, 1978.
Amended: Rule repealed. Filed September 29, 1982; effective November 1, 1982, as specified by the Agency.

Rule 20-10-.06. Repealed.

Cite as Ga. Comp. R. & Regs. R. 20-10-.06
Authority: Ga. L. 1977, pp. 1080-1084.

History. Original rule entitled "Expiration Date of Permit to Practice" was filed on February 9, 1978; effective March 1, 1978.
Amended: Rule repealed. Filed September 29, 1982; effective November 1, 1982, as specified by the Agency.

Chapter 20-11. CONTINUING PROFESSIONAL EDUCATION.

Rule 20-11-.01. Introduction.

(1) CPAs by virtue of their training have been certificated or licensed by the Board and, therefore, are eligible to provide the public with needed professional services not otherwise available. In furnishing these services, the CPA occupies a unique position of public trust. It is essential in maintaining this trust that each accountant continuously strive to increase his or her technical skills and his or her understanding of the whole accounting body of knowledge.

(2) Pursuant to the provision of Section 43-3-19 of this Act, the Board prescribes the following regulations establishing requirements of continuing professional education to be met from time to time by CPAs and registered foreign accountants in order to demonstrate that they are continuing their professional education as a condition to continuing to practice as public accountants.

Cite as Ga. Comp. R. & Regs. R. 20-11-.01
Authority: O.C.G.A. Secs. 43-3-8, 43-3-9, 43-3-19.
History. Original Rule entitled "Audits and Other Services Made Only by Authorized Persons" adopted. F. Nov. 27, 1968; eff. Dec. 16, 1968.
Repealed: New Rule entitled "Introduction" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Amended: F. June 11, 1985; eff. July 1, 1985.
Amended: F. Oct. 31, 1991; eff. Nov. 20, 1991.
Repealed: New Rule of same title adopted. F. Oct. 5, 2005; eff. Oct. 25, 2005.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-11-.02. Requirements.

(1) An applicant for renewal of his or her individual license to practice as a CPA must have completed 80 hours of acceptable continuing professional education, of which 16 hours shall be in accounting and auditing subjects, during the two-year period immediately preceding each biennial renewal date as a condition for renewal, except as provided under paragraphs (2) and (4) below. A minimum of 20 of the 80 hours will be earned in each year.

(2) An applicant for renewal of his or her individual license to practice as a CPA who has been initially certified by this state for one year, but less than two, will have completed 40

hours of acceptable continuing professional education after the date of licensure but prior to the expiration date of his or her first license, of which at least 8 hours of continuing professional education reported shall be in accounting and auditing subjects, as a condition for renewal. An applicant who has been initially licensed as a CPA by this state for less than one year at the date of expiration of his or her first license shall not be required to have completed any hours of continuing professional education prior to that first expiration date as a condition for renewal.

(3) "Accounting and auditing courses" for purposes of this section shall be defined as follows:

(a) Accounting-related courses shall include, but not be limited to courses which enhance or develop understanding of generally accepted accounting principles, particularly as they relate to presentation of financial statements, as promulgated by authoritative literature in the United States and pronouncements of the Financial Accounting Standards Board and the Governmental Accounting Standards Board.

(b) Auditing-related courses shall include, but not be limited to, courses which enhance or develop understanding of generally accepted auditing standards, particularly as they relate to reporting on financial statements (including related standards for compilation and review services) as promulgated by authoritative literature in the United States, including the Statement on Auditing Standards and the Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants and standards issued by the Public Company Accounting Oversight Board as well as courses related to auditing in specialized industries (e.g., governmental auditing requirements) and environments (e.g., computer systems).

(4) Up to fifteen hours of acceptable education completed during the period immediately preceding the renewal date of a license in excess of the requirements for such preceding period may be applied to satisfy the continuing professional education requirements of the following period. No carryover hours can be used to satisfy the accounting and auditing hours requirement provided for in this section.

(5) Any licensee who has attained 70 years of age is exempt from the continuing professional education requirement for renewal of his or her individual license to practice public accountancy.

(6) The Board may relax or suspend the requirements of continuing professional education for reasons of individual hardship or health of the applicant.

Cite as Ga. Comp. R. & Regs. R. 20-11-.02
Authority: O.C.G.A. §§ 43-3-8, 43-3-18, 43-3-19.
History. Original Rule entitled "Conduct of Audit" adopted. F. Nov. 27, 1968; eff. Dec. 16, 1968.
Repealed: New Rule entitled "Requirements" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule of same title adopted. F. Sept. 25, 1985; eff. Oct. 10, 1985.

Amended: F. July 15, 1987; eff. August 4, 1987.
Amended: F. Dec. 11, 1989; eff. Dec. 31, 1989.
Amended: F. Oct. 31, 1991; eff. Nov. 20, 1991.
Amended: F. Sept. 11, 1996; eff. Oct. 1, 1996.
Amended: F. Aug. 1, 2003; eff. Aug. 21, 2003.
Amended: F. July 19, 2004; eff. August 8, 2004.
Repealed: New Rule of same title adopted. F. Oct. 5, 2005; eff. Oct. 25, 2005.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.
Amended: F. Mar. 24, 2016; eff. Apr. 13, 2016.

Rule 20-11-.03. Programs Which Qualify.

(1) The overriding consideration in determining whether a specific program qualifies as acceptable continuing education is that it be a formal program of learning which contributes directly to the professional competence of an individual licensed to practice as a CPA or a foreign accountant by this state, and which meets the minimum standards of quality of development and presentation and of measurement and reporting of credits set forth in the Statement on Standards for Continuing Professional Education Programs published by the National Association of State Boards of Accountancy, or such other educational standards as may be established from time to time by the Board.

(2) Subject Matter: The following general subject matters are acceptable so long as they meet the standards specified in subsection (1):

(a) Accounting and auditing;

(b) Taxation;

(c) Management services;

(d) Computer sciences;

(e) Oral and written communications;

(f) Mathematics and statistics;

(g) Economics;

(h) Business law;

(i) Functional fields of business (e.g., finance, production, marketing, personnel relations, business management, and organization);

(j) Specialized industries (e.g., real estate, agriculture, construction and financial institutions); and

(k) Administration of an accounting practice.

(3) Subjects of study other than those listed above will be acceptable if the applicant can demonstrate to the Board that they contribute directly to his or her professional competence. The responsibility for substantiating that a particular program is acceptable and meets the requirements rests solely upon the applicant.

(4) Continuing education programs requiring class or meeting attendance;

(a) General requirements:

1. An outline of the program is prepared in advance by the program director and retained by the student;

2. The program is conducted by an individual whose formal training and experience qualify him or her as a competent instructor;

3. Hours of continuing professional education shall be calculated in one-half continuing professional education credit hour increments after the first credit hour has been earned in a given learning activity;

4. A record of registration and attendance through substantially the entire program is maintained, a copy of which is retained by the student.

(b) The following programs will qualify provided the above are met:

1. Professional development programs of recognized national and state accounting organizations;

2. Technical sessions at meetings of recognized national and state accounting organizations and their chapters;

3. University or college courses, credit courses, each semester hour credit shall equal 15 hours toward the requirement. A quarter hour credit shall equal 10 hours;

4. Noncredit courses from a college or university. Each classroom hour shall be deemed to be one hour of continuing professional education;

5. Formal organized in-firm or multi-firm education programs. Portions of meetings devoted to administration and firm matters cannot be included;

6. Programs in other recognized organizations (accounting, industrial, professional, etc.);

7. Dinner, luncheon and breakfast meetings of recognized accounting organizations may qualify if they meet the requirements of subparagraphs 1. and 2. of this Section.

(5) Formal correspondence or other individual study programs may qualify provided that they are developed and conducted by qualified individuals, require registration, and provide evidence of satisfactory completion. Programs should be pre-tested to determine average completion time, and credit shall be calculated on the basis of the average completion time.

(6) Credit may be awarded for published articles and books provided they contribute to the professional competence of the applicant. Credit for preparation of such publications may be given on a self-declaration basis up to 25% of the total hours required. In exceptional circumstances, an applicant may request additional credit by submitting the article(s) or book(s) to the Board with an explanation of the circumstances which he or she feels justify a greater credit.

Cite as Ga. Comp. R. & Regs. R. 20-11-.03
Authority: O.C.G.A. Secs. 43-3-8, 43-3-19.
History. Original Rule entitled "Standards for Audits" adopted. F. Nov. 27, 1968; eff. Dec. 16, 1968.
Repealed: New Rule entitled "Programs Which Qualify" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule of same title adopted. F. June 11, 1985; eff. July 1, 1985.
Amended: F. Dec. 11, 1989; eff. Dec. 31, 1989.
Amended: F. Oct. 31, 1991; eff. Nov. 20, 1991.
Amended: F. July 19, 2004; eff. August 8, 2004.
Repealed: New Rule of same title adopted. F. Oct. 6, 2005; eff. Oct. 26, 2005.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-11-.04. Controls and Reporting.

(1) An applicant for renewal of a license to practice public accountancy must provide a signed statement, under penalty of perjury, that all applicable continuing education requirements have been met.

(2) All licensees shall maintain their records confirming attendance at and completion of continuing education, including the following information:

(a) School, firm or organization conducting the program;

(b) Location of the program;

(c) Title of program or description of content;

(d) Program outline;

(e) Dates attended;

(f) Hours claimed; and

(g) Evidence of satisfactory completion.

(3) If credit for published articles and books is claimed, the following information must be maintained:

(a) Publisher;

(b) Title of publication;

(c) Description of content;

(d) Dates of publication; and

(e) Hours claimed.

(4) Records described in paragraph (2) and (3) of this section must be maintained by each licensee for five years after the completion of the program and must be submitted to the Board upon request.

(5) Evidence of satisfactory completion shall take the form of certificates of completion, attendance records, examination, transcripts, or other such independently verifiable evidence acceptable to the Board.

(6) The Board will verify on a test basis information submitted by applicants for licenses. In cases where the Board determines that the requirement is not met, the Board may grant an additional period of time in which the deficiencies may be cured.

Cite as Ga. Comp. R. & Regs. R. 20-11-.04
Authority: O.C.G.A. Sec. 43-3-8, 43-3-19.
History. Original Rule entitled "Controls and Reporting" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Amended: F. June 11, 1985; eff. July 1, 1985.
Repealed: New Rule of same title adopted. F. Sept. 11, 1989; eff. Oct. 1, 1989.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-11-.05. Calculation of Hours of Credit.

The following standards will be used to measure the hours of credit to be given for acceptable continuing education programs completed by individual applicants:

(a) Programs requiring class or meeting attendance:

1. All programs will be measured in terms of twenty-five minute segments or one-half, contact hours. The shortest recognized program will consist of one contact hour. A contact hour is 50 minutes of continuous participation in a group program. For example, a group program lasting 75 minutes would count for one and one-half hours; however, one lasting between 50 and 75 minutes would count for only 1 hour. For continuous conferences and conventions, when individual segments are less than 50 minutes, the sum of the segments should be considered one total

program. For example, five 30 minute presentations would equal 150 minutes and should be counted as 3 contact hours. Sponsors will be required to monitor group programs in order to accurately assign the appropriate number of credit hours for participants who arrive late or leave before a program is completed. Credit will be allowed for a question-and-answer period, but will not be allowed for introductions, announcements or other activity which may be a part of the program;

2. Only hours in class, or the equivalent, will be counted. No credit will be allowed for time devoted to preparation;

3. Each hour of service as a lecturer or discussion leader of an acceptable formal program allows additional credit based on actual preparation time of up to two hours of continuing professional education. However, no additional credit will be allowed for repetition of the same program;

4. Each semester hour of credit from a college or university shall be deemed to be fifteen hours, and each quarter hour of credit shall be deemed to be ten hours;

5. Each classroom hour of noncredit courses from a college or university shall be counted as one hour of continuing professional education;

6. Credit as an instructor, discussion leader or speaker will be allowed for any meeting or engagement provided that the session is one which would meet the continuing education requirements of those attending. The credit allowed for presentation by an instructor, discussion leader or a speaker will be on the basis of one hour of continuing education credit for each hour of teaching. No additional credit will be allowed for repetition of the same program.

(b) Correspondence and other individual study programs:

1. In determining the amount of credit to be allowed for specific correspondence and individual study programs, the Board will determine the equivalency of the program to a comparable seminar or comparable course for credit in an accredited educational institution;

2. Individuals claiming credit for such courses will be required to obtain evidence of satisfactory completion of the course from the program sponsor;

3. Credit will be allowed in the renewal period in which the course is completed.

(c) Preparation of articles and books:

1. Each hour devoted to preparation of articles and books shall be deemed to be one hour of continuing professional education, but limited to twenty-five percent of total hours required in any two year period unless additional credit is specifically approved by the Board.

Cite as Ga. Comp. R. & Regs. R. 20-11-.05
Authority: O.C.G.A. Secs. 43-3-8, 43-3-19.
History. Original Rule entitled "Calculation of Hours of Credit" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule of same title adopted. F. June 11, 1985; eff. July 1, 1985.
Amended: F. July 19, 2004; eff. August 8, 2004.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Chapter 20-12. CODE OF PROFESSIONAL CONDUCT.

Rule 20-12-.01. Introduction.

(1) This Code of Professional Conduct is promulgated under the authority granted by Code Section 43-3-8(a)(2), which delegates to the Board the power and duty to prescribe rules of professional conduct for establishing and maintaining high standards of competence and integrity in the profession of public accountancy.

(2) The Rules of Conduct set out below rest upon the premises that the reliance of the public in general, and of the business community in particular, on sound financial reporting, and, on the implication of professional competence which inheres in the authorized use of a legally restricted title relating to the practice of public accountancy, impose on individuals engaged in such practice certain obligations both to their clients and to the public. These obligations, which the Rules of Conduct are intended to enforce where necessary, include the obligation to maintain independence of thought and action, to strive continuously to improve one's professional skills, to observe where applicable generally accepted accounting principles and generally accepted auditing standards, to promote sound and informative financial reporting, to hold the affairs of clients in confidence, to uphold the standards of the public accountancy profession, and to maintain high standards of personal conduct in all matters affecting one's fitness to practice public accountancy.

(3) Acceptance of licensure to engage in the practice of public accountancy, or to use titles which imply a particular competence so to engage, involves acceptance by the licensee of such obligations, and accordingly of a duty to abide by the Rules of Conduct.

(4) The Rules of Conduct are intended to have application to all kinds of professional services performed in the practice of public accountancy, including tax and management advisory services, and to apply as well to all licensees, whether or not engaged in the practice of public accountancy, except where the wording of a Rule clearly indicates that the applicability is more limited.

(5) A licensee who is engaged in the practice of public accountancy outside the United States will not be subject to discipline by the Board for departing, with respect to such foreign practice, from any of the Rules so long as his or her conduct is in accordance with the standards of professional conduct applicable to the practice of public accountancy in the country in which he or she is practicing. However, even in such case, if a licensee's name

is associated with financial statements in such manner as to imply that he or she is acting as an independent public accountant and under circumstances that would entitle the reader to assume that United States practices are followed, he or she will be expected to comply with Rules 20-12-.08 and 20-12-.09.

(6) In the interpretation and enforcement of the Rules of Conduct, the Board will give consideration, but not necessarily dispositive weight, to relevant interpretations, rulings and opinions issued by the Boards of other jurisdictions, and by appropriately authorized committees on ethics of professional organizations.

Cite as Ga. Comp. R. & Regs. R. 20-12-.01
Authority: O.C.G.A. Sec. 43-3-8.
History. Original Rule entitled "Introduction" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Amended: F. June 11, 1985; eff. July 1, 1985.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-12-.02. Independence.

A licensee shall not express an opinion on financial statements of an enterprise in such a manner as to imply that he or she is acting as an independent public accountant with respect thereto unless he or she is independent with respect to such enterprise. Independence will be considered to be impaired if, for example:

(a) During the period of his or her professional engagement, or at the time of expressing his or her opinion, the licensee:

1. Had or was committed to acquire any direct or material indirect financial interest in the enterprise; or

2. Was a trustee of any trust or executor or administrator of any estate if such trust or Estate had or was committed to acquire any direct or material indirect financial interest in the enterprise; or

3. Had any joint closely-held business investment with the enterprise of any officer, director or principal stockholder thereof which was material in relation to the net worth of either the licensee or the enterprise; or

4. Had any loan to or from the enterprise or any officer, director or principal stockholder thereof other than loans of the following kinds made by a financial institution under normal lending procedures, terms and requirements:

   (i) Loans obtained by the licensee which are not material in relation to the net worth of the borrower;

   (ii) Home mortgages; and

(iii) Other secured loans, except those secured solely by a guarantee of the licensee.

(b) During the period covered by the financial statements, during the period of the professional engagement, or at the time of expressing an opinion, the licensee:

1. Was connected with the enterprise as a promoter, underwriter or voting trustee, a director or officer or in any capacity equivalent to that of a member of management or of an employee; or

2. Was a trustee for any pension or profit-sharing trust of the enterprise.

(c) The foregoing examples are not intended to be all-inclusive.

Cite as Ga. Comp. R. & Regs. R. 20-12-.02
Authority: O.C.G.A. Secs. 43-3-8, 43-3-21.
History. Original Rule entitled "Independence" was filed on February 9, 1978; effective March 1, 1978.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-12-.03. Integrity and Objectivity.

A licensee shall not in the performance of professional services knowingly misrepresent facts, nor subordinate his or her judgment to others. In tax practice, however, a licensee may resolve doubt in favor of his or her client as long as there is reasonable support for his or her position.

Cite as Ga. Comp. R. & Regs. R. 20-12-.03
Authority: O.C.G.A. Secs. 43-3-8, 43-3-21.
History. Original Rule entitled "Integrity and Objectivity" was filed on February 9, 1978; effective March 1, 1978.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-12-.04. Commissions.

(1) "Commission" means any item of value given or received by a licensee to or from any third party in return for suggesting the purchase of any product or service.

(2) A licensee shall not recommend or refer to a client any product or service in exchange for a commission, recommend any product or service to be supplied by his or her client to a third party, or receive a commission when the licensee or the licensee's firm also performs for that client:

(a) An audit or review of a financial statement;

(b) A compilation of a financial statement when the licensee expects or reasonably might expect that a third party will use the financial statement and the licensee's report does not disclose a lack of independence; or

(c) An examination of prospective financial information.

(3) The prohibition of subsection (2) of this section applies during the period in which the licensee is engaged to perform any of the services listed in subsection (2)(a), (b), and (c) and the period covered by any historical financial statements involved in the listed services.

(4) A licensee who is not prohibited from receiving a commission and who is paid or expects to be paid a commission shall disclose that fact, in writing, to any individual or entity to whom the licensee recommends or refers a product or service to which the commission relates.

(5) A licensee who accepts a fee for recommending or referring any service of another licensee to any individual or entity or who pays a fee to obtain a client shall disclose, in writing, the receipt or payment of the fee to the client.

(6) This rule shall not prohibit:

(a) Payments for the purchase of an accounting practice; or

(b) Retirement payments to individuals, and their heirs or estates, who were formerly engaged in the practice of public accountancy.

Cite as Ga. Comp. R. & Regs. R. 20-12-.04
Authority: O.C.G.A. Secs. 43-3-8, 43-3-21.
History. Original Rule entitled "Commissions" was filed on February 9, 1978; effective March 1, 1978.
Amended: F. Dec. 17, 1996; eff. Jan. 6, 1997.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-12-.05. Contingent Fees.

(1) "Contingent fee" means a fee established for the performance of any public accountancy service pursuant to a written or oral agreement in which no fee will be charged unless a specified finding or result is attained, or in which the amount of the fee is otherwise dependent upon the finding or result of the service.

(2) A licensee shall not accept or perform any public accountancy services for a contingent fee or receive a contingent fee from a client for whom the licensee or the licensee's firm performs:

(a) An audit;

(b) A review;

(c) A compilation of a financial statement when the licensee expects or reasonably might expect that a third party will use the financial statement and the licensee's report does not disclose a lack of independence; or

(d) An examination of prospective financial information.

(3) The prohibition of subsection (2) of this section applies during the period of time in which the licensee is engaged to perform those services and the period covered by any historical financial statements involved in those services.

(4) A licensee in public practice shall not prepare for a contingent fee:

(a) An original or amended tax return or claim for a tax refund. Preparation of an original or amended tax return or claim for tax refund includes giving advice on events which have occurred at the time the advice is given if such advice is directly relevant to determining the existence, character, or amount of a schedule, entry, or other portion of a return or claim for refund; or

(b) An amended federal or state income tax return for a client claiming a refund of taxes because a deduction was inadvertently omitted from the return originally filed when there is no question as to the propriety of the deduction, rather the claim is filed to correct an omission.

(5) The following are examples of circumstances where a contingent fee would be permitted regardless of whether the licensee or licensee's firm is performing the services specified in subsection (2) of this section:

(a) Representing a client in an examination by a revenue agent of the client's federal or state income tax return;

(b) Filing an amended federal or state income tax return claiming a tax refund based on a tax issue that is either the subject of a test case by a different taxpayer or with respect to which the taxing authority is developing a position;

(c) Filing an amended federal or state income tax return or refund claim which claims a tax refund in an amount greater than the threshold for review by the Joint Committee on Internal Revenue Taxation or state taxing authority;

(d) Requesting a refund of either overpayments of interest or penalties charged to a client's account or deposits of taxes improperly accounted for by the federal or state taxing authority in circumstances where the taxing authority has established procedures for the substantive review of such refund requests;

(e) Requesting, by means of protest or similar document, consideration by the state or local taxing authority of a reduction in the assessed value of property under an established taxing authority review process for hearing all taxpayer arguments relating to assessed value; or

(f) Representing a client to obtain a private letter ruling or influencing the drafting of a regulation or statute.

(6) Fees shall not be considered as contingent:

(a) If fixed by courts or other public authorities; or

(b) In tax matters if determined based on the results of judicial proceedings or the findings of governmental agencies. A fee is considered determined based on the findings of governmental agencies, if the licensee can demonstrate a reasonable expectation at the time of the fee arrangement, of substantive consideration by an agency with respect to the licensee's client. The expectation is deemed not reasonable in the case of preparation of original tax returns.

(7) Fees may vary depending on the complexity of services rendered.

Cite as Ga. Comp. R. & Regs. R. 20-12-.05
Authority: O.C.G.A. Secs. 43-3-8, 43-3-21.
History. Original Rule entitled "Contingent Fees" was filed on February 9, 1978; effective March 1, 1978.
Amended: F. Dec. 17, 1996; eff. Jan. 6, 1997.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-12-.06. Incompatible Occupations.

A licensee shall not concurrently engage in the practice of public accountancy and in any other business or occupation which impairs his or her independence or objectivity in rendering professional services.

Cite as Ga. Comp. R. & Regs. R. 20-12-.06
Authority: O.C.G.A. Secs. 43-3-8, 43-3-21.
History. Original Rule entitled "Incompatible Occupations" was filed on February 9, 1978; effective March 1, 1978.
Amended: Rule repealed and a new Rule of the same title adopted. Filed June 11, 1985; effective July 1, 1985.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-12-.07. Competence.

A licensee shall not undertake any engagement for the performance of professional services which he or she cannot reasonably expect to complete with due professional competence, including compliance, where applicable, with Rules 20-12-.08 and 20-12-.09.

Cite as Ga. Comp. R. & Regs. R. 20-12-.07
Authority: O.C.G.A. Secs. 43-3-8, 43-3-21.
History. Original Rule entitled "Competence" was filed on February 9, 1978; effective March 1, 1978.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-12-.08. Auditing Standards.

A licensee shall not permit his or her name to be associated with financial statements in such a manner as to imply that he or she is acting as an independent public accountant with respect to such financial statements unless he or she has complied with applicable generally accepted auditing standards. Statements on Auditing Standards issued by the American Institute of Certified Public Accountants, and other pronouncements having similar generally recognized authority, are considered to be interpretations of generally accepted auditing standards, and departures therefrom must be justified by those who do not follow them.

Cite as Ga. Comp. R. & Regs. R. 20-12-.08
Authority: O.C.G.A. Sec. 43-3-8.
History. Original Rule entitled "Auditing Standards" was filed on February 9, 1978; effective March 1, 1978.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-12-.09. Accounting Principles.

A licensee shall not express an opinion that financial statements are presented in conformity with generally accepted accounting principles if such financial statements contain any departure from such accounting principles which has a material effect on the financial statements taken as a whole, unless the licensee can demonstrate that by reason of unusual circumstances the financial statements would otherwise have been misleading. In such a case, the licensee's report must describe the departure, the approximate effects thereof, if practicable, and the reasons why compliance with the principle would result in a misleading statement. For purposes of this Rule generally accepted accounting principles are considered to be defined by pronouncements issued by the Financial Accounting Standards Board and its predecessor entities and similar pronouncements issued by other entities having similar generally recognized authority.

Cite as Ga. Comp. R. & Regs. R. 20-12-.09
Authority: O.C.G.A. Sec. 43-3-8.
History. Original Rule entitled "Incompatible Occupations" was filed on February 9, 1978; effective March 1, 1978.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-12-.10. Forecasts.

A licensee shall not in the performance of professional services permit his or her name to be used in conjunction with any forecast of future transactions in a manner which may reasonably lead to the belief that the licensee vouches for the achievability of the forecast.

Cite as Ga. Comp. R. & Regs. R. 20-12-.10
Authority: O.C.G.A. Secs. 43-3-8, 43-3-21.
History. Original Rule entitled "Forecasts" was filed on February 9, 1978; effective March 1, 1978.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-12-.11. Confidential Client Information.

A licensee shall not without the consent of his or her client disclose any confidential information pertaining to his or her client obtained in the course of performing professional services.

(a) This Rule does not:

1. Relieve a licensee of any obligations under Rules 20-12-.08 and 20-12-.09; or

2. Affect in any way a licensee's obligation to comply with a validly issued subpoena or summons enforceable by order of a court; or

3. Prohibit disclosures in the course of a quality review of a licensee's professional services; or

4. Preclude a licensee from responding to any inquiry made by the Board or any investigative or disciplinary body established by law or formally recognized by the Board.

(b) Members of the Board and professional practice reviewers shall not disclose any confidential client information which comes to their attention from licensees in disciplinary proceedings or otherwise in carrying out their responsibilities, except that they may furnish such information to an investigative or disciplinary body of the kind referred to above.

Cite as Ga. Comp. R. & Regs. R. 20-12-.11
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-29.
History. Original Rule entitled "Confidential Client Information" was filed on February 9, 1978; effective March 1, 1978.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-12-.12. Records.

A licensee shall furnish to his or her client or former client, upon request made within a reasonable time:

(a) Any accounting or other records belonging to, or obtained from or on behalf of, the client which the licensee removed from the client's premises or received for the client's account,

but the licensee may make and retain copies of such documents when they form the basis for work done by him or her; and

(b) A copy of the licensee's working papers, to the extent that such working papers include records which would ordinarily constitute part of the client's books and records and are not otherwise available to the client.

Cite as Ga. Comp. R. & Regs. R. 20-12-.12
Authority: O.C.G.A. Secs. 43-3-8, 43-3-29.
History. Original Rule entitled "Records" was filed on February 9, 1978; effective March 1, 1978.
Amended: Rule repealed and a new Rule of the same title adopted. Filed June 11, 1985; effective July 1, 1985.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-12-.13. Discreditable Acts.

A licensee shall not commit any act that reflects adversely on his or her fitness to engage in the practice of public accountancy.

Cite as Ga. Comp. R. & Regs. R. 20-12-.13
Authority: O.C.G.A. Secs. 43-3-8, 43-3-21.
History. Original Rule entitled "Discreditable Acts" was filed on February 9, 1978; effective March 1, 1978.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-12-.14. Acting Through Others.

A licensee shall not permit others to carry out on his or her behalf, either with or without compensation, acts which, if carried out by the licensee would place him or her in violation of the Rules of Conduct.

Cite as Ga. Comp. R. & Regs. R. 20-12-.14
Authority: O.C.G.A. Secs. 43-3-8, 43-3-21.
History. Original Rule entitled "Acting Through Others" was filed on February 9, 1978; effective March 1, 1978.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-12-.15. Advertising and Solicitation.

(1) A licensee shall not use or participate in the use of any form of public communication having reference to his or her professional services which contains a false, fraudulent, misleading, deceptive or unfair statement or claim. A false, fraudulent, misleading, deceptive or unfair statement or claim includes but is not limited to a statement or claim which:

(a) Contains a misrepresentation of fact; or

(b) Is likely to mislead or deceive because it fails to make full disclosure of relevant facts; or

(c) Contains any testimonial or laudatory statement, or other statement or implication that the licensee's professional services are of exceptional quality if not supported by verifiable facts; or

(d) Is intended or likely to create false or unjustified expectations of favorable results; or

(f) Implies educational or professional attainments or licensing recognition not supported in fact; or States or implies that the licensee has received formal recognition as a specialist in any aspect of the practice of public accountancy, except in accordance with Rules adopted by the Board; or

(g) Represents that professional services can or will be competently performed for a stated fee when this is not the case, or makes representations with respect to fees for professional services that do not disclose all variables affecting the fees that will in fact be charged; or

(h) Contains other representations or implications that in reasonable probability will cause an ordinarily prudent individual to misunderstand or be deceived.

(2) A licensee shall not by any communication use coercion, duress, compulsion, intimidation, threats, overreaching, or vexatious or harassing conduct in the course of offering, soliciting, or advertising to perform an engagement.

Cite as Ga. Comp. R. & Regs. R. 20-12-.15
Authority: O.C.G.A. Secs. 43-3-8, 43-3-31.
History. Original Rule entitled "Advertising" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule of same title adopted. F. June 11, 1985; eff. July 1, 1985.
Repealed: New Rule entitled "Advertising and Solicitation" adopted. F. Jan. 30, 1992; eff. Feb. 19, 1992.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-12-.16. Forms of Practice.

(1) A licensee may practice public accountancy only in a partnership, an association, a corporation, or any legal entity which practices public accountancy.

(2) A CPA or foreign accountant may only practice public accountancy in any legal entity in which a simple majority of the financial interests and voting rights are owned by CPAs in good standing in this state or any other state.

Cite as Ga. Comp. R. & Regs. R. 20-12-.16
Authority: O.C.G.A. Secs. 43-3-2, 43-3-8, 43-3-16, 43-3-22, 43-3-31.

History. Original Rule entitled "Solicitation" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule of same title adopted. F. May 14, 1984; eff. June 3, 1984.
Repealed: New Rule entitled "Form of Practice" adopted. F. Jan. 30, 1992; eff. Feb. 19, 1992.
Repealed: New Rule of same title adopted. F. Oct. 6, 2005; eff. Oct. 26, 2005.
Repealed: New Rule entitled "Forms of Practice" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-12-.17. Firm Names.

A licensee shall not practice public accountancy under a firm name which is misleading in any way as to the legal form of the firm or as to the individuals who are partners, members, officers or shareholders of the firm, or as to any matter with respect to which public communications are restricted by Rule 20-12-.15. However, the names of one or more past CPA owners may be included in the name of a firm or its successor, and a CPA owner surviving the death or withdrawal of all other CPA owners may continue to practice under a firm name for up to two years after becoming a sole CPA owner; provided, however, that the name of any such former CPA owner may not be used in the event that such past CPA owner license has been revoked, suspended or otherwise been the subject of action by the Board whereby the licensee has been prohibited, for any period of time from practicing public accountancy or prohibited from using the title CPA or holding himself or herself out as a CPA. The firm name is not intended to reflect those licensees who are solely employees of the firm, having no ownership interest in the firm. A firm name may not include the names of Non-CPA owners.

Cite as Ga. Comp. R. & Regs. R. 20-12-.17
Authority: O.C.G.A. Secs. 43-3-2, 43-3-8, 43-3-16, 43-3-31.
History. Original Rule entitled "Form of Practice" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule entitled "Firm Names" adopted. F. Jan. 30, 1992; eff. Feb. 19, 1992.
Repealed: New Rule of same title adopted. F. Oct. 6, 2005; eff. Oct. 26, 2005.
Repealed: New Rule of same title adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-12-.18. Communications.

A licensee shall, when requested, respond to communications from the Board within thirty days of the mailing of such communications by registered or certified mail.

Cite as Ga. Comp. R. & Regs. R. 20-12-.18
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20.
History. Original Rule entitled "Firm Names" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule of same title adopted. F. June 11, 1985; eff. July 1, 1985.
Repealed: New Rule of same title adopted. F. Jan. 28, 1986; eff. Feb. 17, 1986.
Repealed: New Rule of same title adopted. F. July 15, 1987; eff. August 4, 1987.
Repealed: New Rule entitled "Communications" adopted. F. Jan. 30, 1992; eff. Feb. 19, 1992.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-12-.19. Other Professional Standards.

In the performance of services in the practice of public accountancy for which standards have been established by the American Institute of Certified Public Accountants or by other entities having similar generally recognized authority, a licensee shall conform to such standards. Services subject to this rule shall include but not be limited to, accounting and review services, consulting services, financial planning services, and tax services.

Cite as Ga. Comp. R. & Regs. R. 20-12-.19
Authority: O.C.G.A. Sec. 43-3-8.
History. Original Rule entitled "Communications" adopted. F. Feb. 9, 1978; eff. Mar. 1, 1978.
Repealed: New Rule entitled "Other Professional Standards" adopted. F. Jan. 30, 1992; eff. Feb. 19, 1992.
Amended: F. Dec. 7, 2011; eff. Dec. 27, 2011.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-12-.20. Repealed.

Cite as Ga. Comp. R. & Regs. R. 20-12-.20
Authority: O.C.G.A. Sec. 43-3-5.
History. Original Rule entitled "Other Professional Standards" adopted. F. June 11, 1985; eff. July 1, 1985.
Repealed: F. Jan. 30, 1992; eff. Feb. 19, 1992.

Chapter 20-13. PEER REVIEW REQUIREMENTS FOR PUBLIC ACCOUNTING FIRMS.

Rule 20-13-.01. Purpose.

The purpose of these Rules is to prescribe the requirements for the peer review; monitor compliance with applicable accounting and auditing standards adopted by generally recognized standard-setting bodies; emphasize education, including appropriate education programs or remedial procedures that may be recommended or required where reporting does not comply with appropriate professional standards.

Cite as Ga. Comp. R. & Regs. R. 20-13-.01
Authority: O.C.G.A. Secs. 43-3-8, 43-3-17.
History. Original Rule was f. February 9, 1978; eff. March 1, 1978.
Repealed: New Rule entitled "Definitions" adopted. F. Apr. 24, 1992; eff. May 14, 1992.
Repealed: New Rule entitled "Purpose" adopted F. May 13, 1999; eff. June 2, 1999.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-13-.02. Renewal Requirements.

(1) Each firm that has issued an attest or compilation report within the twenty-four (24) months preceding the date of expiration of the firm's license must submit, with the application for renewal, evidence of satisfactory completion of a Board approved peer

review. The Board approved peer review must have been completed within the thirty-six (36) months preceding such firm's registration expiration. Evidence of satisfactory completion shall be the document issued by an organization registered with and approved by the Board for conducting and administrating Board approved peer reviews indicating the type of report and that all remedial/corrective actions, if needed, have been completed and are acceptable.

(2) Each firm that has not issued an attest or compilation report within the twenty-four (24) months preceding the date of expiration of the firm's license must submit written confirmation of such fact with the application for renewal.

(3) Firms that have issued an attest or compilation report within the twenty-four (24) months preceding the date of expiration of the firm's license, but have not had satisfactory completion of a Board approved peer review within the thirty-six (36) months preceding the date of the firm's license shall submit, with the renewal application, the following:

  (1) any documents related to a peer review of the firm conducted within the thirty-six (36) months preceding the date of the firm's license expiration; and

  (2) a letter explaining the failure to comply. Upon receipt of the above-referenced materials, the Board may deny renewal, waive the peer review requirements, renew with a limited license, or renew with conditions.

(4) Any document submitted to the Board in connection with the requirements of this Rule shall be confidential and not released to the public, pursuant to O.C.G.A. Section 43-3-29.

(5) The application for firm license renewal and documents required under this Rule shall be retained in accordance with the Board's records retention schedule.

Cite as Ga. Comp. R. & Regs. R. 20-13-.02
Authority: O.C.G.A. Secs. 43-3-8, 43-3-17, 43-3-29.
History. Original Rule entitled "Report Monitoring Program Committee" adopted. F. Apr. 24, 1992; eff. May 14, 1992.
Repealed: New Rule entitled "Renewal Requirements" adopted. F. May 13, 1999; eff. June 2, 1999.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-13-.03. Board Approved Peer Review.

(1) The Board adopts "Standards for Performing and Reporting on Peer Review" promulgated by the American Institute of Certified Public Accountants, as its minimum standards for an approved peer review. This shall not require a membership in any specific organization conducting or administrating Board approved reviews in accordance with these standards.

(2) Board approved peer reviews shall be those reviews conducted under the administration of organizations that register with and are approved by the Board based on their adherence to peer review minimum standards. Any organization that registers and is approved by the Board after July 1, 1998 shall comply with the provisions of subsection (4) of the Rule.

(3) A list of organizations conducting or administering Board approved peer reviews shall be maintained by the Board and available from the Board Office.

(4) To qualify as an organization approved by the Board to conduct or administer peer reviews, an organization must submit a Peer Review Administration Plan to the Board for review and approval.

(a) The plan of administration must:

1. Establish a Peer Review Committee (PRC) and subcommittees as needed, and provide professional staff as needed conducting peer reviews or the administration of peer reviews;

2. Establish procedures to communicate to firms participating in peer reviews the latest developments in peer review standards and the most common findings in the peer reviews conducted by the organization;

3. Establish procedures for resolving any disagreement which may arise out of the performance of a peer review;

4. Establish procedures to evaluate and document the performance of each reviewer, and conduct hearings which may lead to disqualification of a reviewer who does not meet the American Institute of Certified Public Accountants Standards

5. Require the maintenance of records of peer reviews conducted or administered by the organization in accordance with the records retention rules of the American Institute of Certified Public Accountants.

(b) The PRC must be comprised exclusively of licensees in good standing who hold current permits to practice public accounting and must be formed by the organization for the purpose of accepting peer review engagements.

1. Each member of a PRC must be active in the practice of public accountancy at a supervisory level in the accounting or auditing function while serving on the committee. The member's firm must be enrolled for peer review with an organization that is registered and approved by the Board and have received a grade of pass on its most recent peer review. A majority of the committee members must satisfy the qualifications required of on-site peer review team captains as established and reported in the American Institute

of Certified Public Accountants Standards for Performing and Reporting on Peer Reviews.

2. The PRC members' term shall be staggered to provide for continuity.

3. A PRC member may not concurrently serve as a member of his or her state's Board of Accountancy.

4. A PRC member may not participate in any discussion or have any vote with respect to a reviewed firm when the committee member lacks independence or has a conflict of interest.

5. A PRC decision to accept a report must be made by a majority of a quorum of members.

(c) Responsibilities of the PRC are to:

1. Establish and administer the organization's peer reviews in accordance with the American Institute of Certified Public Accountants Standards for Performing and Reporting on Peer Reviews;

2. Prescribe actions, when necessary in reviewing reports on peer reviews, designed to assure correction of the deficiencies in the reviewed firm's system of quality control policies and procedures;

3. Monitor the prescribed remedial and corrective actions to determine compliance by the reviewed firm;

4. Resolve instances in which there is a lack of cooperation and disagreement between the committee and review teams or reviewed firms in accordance with the organization's adjudication process;

5. Promptly act upon requests from firms for changes in the timetable of their reviews;

6. Appoint members to subcommittees and task forces as necessary to carry out its functions;

7. Establish and perform procedures for ensuring that reviews are performed and reported on in accordance with American Institute of Certified Public Accountants Standards for Performing and Reporting on Peer Reviews;

8. Establish a report acceptance process which facilitates the exchange of viewpoints among committee members; and

9. Provide to the Board administrative statistical reports regarding their peer reviews if requested.

(5) A report, statement memorandum, transcript, finding, record, or working paper prepared and an opinion formulated in connection with any positive enforcement, or peer review is privileged information held by the organization that has Board approved peer reviews and may not be subject to discovery, subpoena, or other means of legal compulsion for release to any individual and is not admissible as evidence in any judicial or administrative proceeding except for a Board hearing.

Cite as Ga. Comp. R. & Regs. R. 20-13-.03
Authority: O.C.G.A. Secs. 43-3-8, 43-3-17, 43-3-29.
History. Original Rule entitled "Requirements" adopted. F. Apr. 24, 1992; eff. May 14, 1992.
Repealed: New Rule entitled "Acceptable Programs" adopted. F. May 13, 1999; eff. June 2, 1999.
Amended: New title "Board Approved Peer Review." F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-13-.04. Peer Review Oversight Committee.

(1) The Board shall as it deems necessary, appoint a Peer Review Oversight Committee ("Committee") which shall be chaired by a member of the Board. Members of the Committee shall serve at the pleasure of the Board and may include persons who are not members of the Board, but a majority of the members shall hold current licenses to practice public accountancy and be in good standing at all times while serving on the Committee. Committee members shall not be members of a Peer Review Committee described in Rule 20-13-.03.

(2) The Committee shall assist the Board in implementation and administration of the requirements of this chapter and will have such duties as directed by the Board.

Cite as Ga. Comp. R. & Regs. R. 20-13-.04
Authority: O.C.G.A. §§ 43-3-8, 43-3-17.
History. Original Rule entitled "Exemption" adopted. F. Apr. 24, 1992; eff. May 14, 1992.
Repealed: New Rule entitled "Peer Review Program Oversight Committee" adopted. F. May 13, 1999; eff. June 2, 1999.
Repealed: F. Feb. 4, 2015; eff. Feb. 24, 2015.
Adopted: New Rule entitled "Peer Review Oversight Committee." F. Mar. 24, 2016; eff. Apr. 13, 2016.

Rule 20-13-.05. Exceptions.

(1) A firm that has been licensed for two years or less at the time of the firm's renewals shall be exempted from the requirement of submitting evidence of satisfactory completion of a Board approved peer review.

(2) The Board may waive or modify the requirement of submitting evidence of satisfactory completion of a Board approved peer review in cases of hardship. A firm seeking a hardship exemption must submit a written request that sets forth detailed reasons for the request of exemption. Such request must be submitted with the firm's license renewal application and must be received by Board prior to the expiration of the firm's license. The firm's license will continue until the Board renders a decision on the request. After considering the request, the Board may deny the exception, grant the exception, or grant the exception with limitation and/or conditions.

Cite as Ga. Comp. R. & Regs. R. 20-13-.05
Authority: O.C.G.A. Secs. 43-3-8, 43-3-17.
History. Original Rule entitled "Evaluation of Reports" adopted. F. Apr. 24, 1992; eff. May 14, 1992.
Repealed: New Rule entitled "Exceptions" adopted. F. May 13, 1999; eff. June 2, 1999.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-13-.06. Repealed.

Cite as Ga. Comp. R. & Regs. R. 20-13-.06
Authority: O.C.G.A. Secs. 43-3-23.2, 43-3-32, 43-1-19.
History. Original Rule entitled "Results of Evaluations and Sanctions" adopted. F. Apr. 24, 1992; eff. May 14, 1992.
Repealed: F. May 13, 1999; eff. June 2, 1999.

Rule 20-13-.07. Repealed.

Cite as Ga. Comp. R. & Regs. R. 20-13-.07
Authority: O.C.G.A. Secs. 43-3-23.2, 43-3-28, 43-3-29, 43-3-29.1.
History. Original Rule entitled "Compliance" adopted. F. Apr. 24, 1992; eff. May 14, 1992.
Repealed: F. May 13, 1999; eff. June 2, 1999.

Chapter 20-14. PROCEDURAL RULES.

Rule 20-14-.01. Procedural Rules.

Rules 20-14-.01 through 20-14-.42 govern procedure in "contested cases" as that term is defined in the Georgia Administrative Procedure Act (O.C.G.A. 50-13-2(2)) and which are conducted before the Board.

Cite as Ga. Comp. R. & Regs. R. 20-14-.01
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Procedural Rules" adopted. F. Apr. 24, 1992; eff. May 14, 1992.
Repealed: New Rule of same title adopted. F. Oct. 6, 2005; eff. Oct. 26, 2005.
Amended: F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.02. Docket.

(1) The Board shall keep a book known as a docket, which shall be arranged by a sequential numbering system for each case or other matter and shall show for each case or matter, as permitted by law, all proceedings, actions and filings.

(2) The Board shall keep a docket index by both docket number and alphabetical list of the names of the Respondents in all proceedings.

Cite as Ga. Comp. R. & Regs. R. 20-14-.02
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Docket" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.03. Office Hours.

The Office of the Board shall be open from 8:00 a.m. to 5:00 p.m. each weekday except Saturdays, Sundays and legal holidays.

Cite as Ga. Comp. R. & Regs. R. 20-14-.03
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Office Hours" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.04. Communications.

All communications, including correspondence, motions, and pleadings, shall be filed with the Board. Copies shall be furnished to all parties of record, including the attorney representing the State. An original and one duplicate of all correspondence, motions, and pleadings shall be filed with the Board and shall comply in all respects with Rule 20-14-.23.

Cite as Ga. Comp. R. & Regs. R. 20-14-.04
Authority: Authority; O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Communications" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.05. Date of Filing.

All communications, correspondence, motions and pleadings in any proceedings shall be deemed to be filed or received on the date on which they are actually received by the Board.

Cite as Ga. Comp. R. & Regs. R. 20-14-.05
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Date of Filing" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.06. Computation of Time.

Computation of any period of time referred to in these rules shall begin with the first day following that on which the act which initiates such period of time occurs. When the last day of the period so computed is a day on which the Office of the Board is closed, the period shall run until the end of the following business day. When such period of time, with the intervening Saturdays, Sundays and legal holidays counted, is seven (7) days or less, the said Saturdays, Sundays and legal holidays shall be excluded from the computation; or otherwise such days shall be included in the computation.

Cite as Ga. Comp. R. & Regs. R. 20-14-.06
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Computation of Time" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.07. Extension of Times.

It shall be within the discretion of the presiding officer to extend, for good cause shown, any time limit prescribed or allowed by these rules. All requests for an extension should be made by a motion in accordance with Rule 20-14-.15 and shall indicate therein whether all parties concur. The presiding officer shall notify all parties of its action upon the motion. Extension shall be granted only when the presiding officer is satisfied that good cause has been shown and not otherwise.

Cite as Ga. Comp. R. & Regs. R. 20-14-.07
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Extension of Times" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.08. Signatures.

Every notice, pleading, petition, motion or other document filed by a party, represented by an attorney other than the Board, shall be signed by at least one attorney of record in his or her individual name, and his or her address and telephone number shall be stated. A party who is not represented by an attorney shall sign his or her pleading and state his or her address and telephone number. Except when otherwise specifically provided by rule or statute, pleadings need not be verified or accompanied by affidavit. The signature of an attorney constitutes a certificate by him or her that he or she has read the pleading, and that it is not interposed for delay.

Cite as Ga. Comp. R. & Regs. R. 20-14-.08
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Signatures" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.09. Ex Parte Communication.

No individual not employed by the Board shall communicate ex parte with the presiding officer, any member of the Board or any employee of the Board involved in the decisional process with respect to the merits of a contested case. If any ex-parte communication is directed to any individual in violation of these rules, the presiding officer and all other parties shall be immediately informed of the substance of the communication and the circumstances of its receipt; provided, that a request for information with respect to the status of a proceeding shall not be prohibited by this section.

Cite as Ga. Comp. R. & Regs. R. 20-14-.09
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Ex Parte Communication" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015

Rule 20-14-.10. Petition for Promulgation, Amendment, or Repeal of Rules.

(1) Form of Petition. Each petition for promulgation, amendment or repeal of Board rules made pursuant to the Georgia Administrative Procedure Act shall be filed with the Board. The petition shall be in writing and shall state:

(a) The name and address of the petitioner;

(b) The full text of the rule requested to be amended or repealed, or the full text of the rule desired to be promulgated;

(c) A statement of the reason such rule should be amended, repealed, or promulgated including a statement of all pertinent existing facts which relate to petitioner's interest in the matter; and

(d) Citations of legal authority, if any, which authorize, support, or require the action requested by petition. The petition shall be verified under oath by, or in proper behalf of, the petitioner.

(2) Proceeding on Petition. Upon receipt of the petition, the Board shall decide upon the action to be taken. Within thirty days after receipt of the petition, the Board either shall deny the petition in writing (stating its reasons for the denial) or shall initiate rule-making or rule-changing proceedings in accordance with Section 4 of the Georgia Administrative Procedure Act.

Cite as Ga. Comp. R. & Regs. R. 20-14-.10
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Petition for Promulgation, Amendment, or Repeal of Rules" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.11. Initial Pleading.

(1) The hearing in a contested case shall be commenced by the Board's filing of a notice of hearing directed to the respondent, or respondents.

(2) Every pleading or other paper submitted for filing in a contested case, to the extent possible, shall contain the following:

(a) A title which indicates the nature of the proceeding and the parties involved therein;

(b) The name of the Board;

(c) A short and plain statement of the nature of the pleading (e.g., Answer, Motion for Continuance, etc.);

(d) In addition, the notice of hearing shall, to the extent possible, contain the following:

1. A short and plain statement of the matters asserted or the issues involved;

2. A clear and concise statement of the laws involved;

3. A notice of the rights of the individual to whom the notice of hearing is directed;

4. A statement that an answer to the matters asserted is required; and

5. Any other information required by law or deemed appropriate by the Board.

Cite as Ga. Comp. R. & Regs. R. 20-14-.11
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Initial Pleading" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.12. Answer.

The party to whom a notice of hearing is directed must file with the Board an answer within fourteen (14) days after service of the notice of hearing. All allegations contained in the notice of hearing which are not specifically admitted are deemed denied.

Cite as Ga. Comp. R. & Regs. R. 20-14-.12
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Answer" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.13. Replies.

A reply to the answer shall not be permitted, and any new matters asserted in the answer shall be deemed denied.

Cite as Ga. Comp. R. & Regs. R. 20-14-.13
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Replies" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015

Rule 20-14-.14. Amendments.

Any party, including the Board, may amend any pleading or notice without leave of the Board until the eighth day prior to the date set for the hearing on the matter. Thereafter a party may amend his or her pleadings only by leave of the presiding officer, and leave shall be freely given when justice so requires. If an amendment is made to a notice of hearing, the answer to said amended notice shall be filed within seven (7) days after service of the amended notice, unless otherwise ordered by the presiding officer.

Cite as Ga. Comp. R. & Regs. R. 20-14-.14
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Amendments" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.15. Motions: Written and Oral.

(1) An application to the Board for an order to take any action or to enter any order shall be made by motion which, unless made during the hearing, shall be made in writing, shall state specifically the grounds therefor, and shall set forth the action or order sought. A copy of all written motions shall be served upon the parties in accordance with Rules 20-14-.20 through 20-14-.23.

(2) A motion for a continuance or an extension of time shall be ruled upon by the presiding officer forthwith. All other motions shall be ruled upon by the presiding officer at the outset of the hearing, after an opportunity for argument by the parties; provided, however, that when the presiding officer is a duly appointed hearing officer, the presiding officer may establish a hearing schedule and dispose of motions at his or her discretion. The presiding officer may request briefs in support of or in opposition to any motion.

Cite as Ga. Comp. R. & Regs. R. 20-14-.15
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Motions: Written and Oral" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.16. More Definite Statement.

A motion for more definite statement shall be filed and ruled upon pursuant to Rule 20-14-.15.

Cite as Ga. Comp. R. & Regs. R. 20-14-.16
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "More Definite Statement" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.17. General Procedures.

Proceedings before the Board shall be conducted as expeditiously as possible, with due regard to the rights of the parties. In contested cases before the Board, upon issuance of a notice of hearing, the procedures set forth in this Chapter shall enable the parties to obtain relevant information needed for preparation of the case, to the extent that such disclosure is authorized by law.

Cite as Ga. Comp. R. & Regs. R. 20-14-.17
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "General Procedures" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.18. Witnesses, Respondent Statements, Witness Statements.

(1) The parties shall within a reasonable time prior to the commencement of the hearing but at least ten (10) days prior to the hearing, exchange lists of the names, addresses, and phone numbers of witnesses, including experts, whom each party expects to call or may call on its behalf.

(2) The parties shall also, within a reasonable period of time prior to the hearing, exchange copies of documents, and designate documents already in the possession of the other party which are intended to be introduced as evidence at the hearing. The parties shall similarly, upon request, make available to each other for inspection, copying, testing or sampling any tangible item intended to be introduced as evidence.

(3) Respondent shall be furnished, within a reasonable time prior to the commencement of the hearing but at least ten (10) days prior to the hearing, any written statements or other record memorializing oral statements made by the Respondent during the course of the investigation.

(4) The parties shall be required to confer either in person or by telephone, in reasonable advance of a scheduled hearing date but at least seven (7) days prior to the hearing, in a good-faith attempt to reach an agreement as to the admissibility of any documents or tangible items intended to be offered in evidence for either side. The parties may stipulate as to any matter of fact and such stipulation will satisfy a party's burden of proving the fact alleged. The parties shall be encouraged to reach pre-hearing stipulations which could facilitate adjudication of the case. The hearing officer, upon his or her own motion or upon the request of either party, may schedule a pre-hearing conference to hear and rule on motions or other preliminary matters, or otherwise facilitate adjudication of the case.

Cite as Ga. Comp. R. & Regs. R. 20-14-.18
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Witnesses, Respondent Statements, Witness Statements" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.19. Pre-Hearing Discovery.

Except as may be expressly authorized by these rules or by statute, no other forms of prehearing discovery shall be authorized or permitted including, but not limited to the following: interrogatories; requests for production of documents and things; requests for physical or mental examination; and requests for admission.

Cite as Ga. Comp. R. & Regs. R. 20-14-.19
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Pre-Hearing Discovery" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.20. Service by the Board.

Service of the notice of hearing, initial decision and final order shall be by personal delivery or certified mail to the licensee or applicant, in addition to counsel of record. All other notices, pleadings, orders, motions, and other documents shall be served by first class mail, email, fax, or personal delivery.

Cite as Ga. Comp. R. & Regs. R. 20-14-.20
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Service by the Board" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.21. Service on All Parties.

A copy of the answer and all other pleadings, notices, motions, briefs, memoranda, and other documents filed by any party with the Board shall be served upon all other parties to the proceeding, including counsel for the Board, by first-class mail, email, fax, or personal delivery.

Cite as Ga. Comp. R. & Regs. R. 20-14-.21
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Service on All Parties" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.22. To Party's Attorney.

Service upon a party's attorney shall be deemed service upon the party, except as provided in Rule 20-14-20.

Cite as Ga. Comp. R. & Regs. R. 20-14-.22
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.

History. Original Rule entitled "To Party's Attorney" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.23. Filing of Pleading.

A pleading subsequent to the Notice of Hearing shall not be entitled to filing unless accompanied by an Acknowledgement of Service required hereunder or a certificate that the service required hereunder has been made. In addition, a pleading shall not be entitled to filing unless it is stamped or otherwise marked in the upper left-hand corner on the first page of the document as "original," and a duplicate copy is simultaneously submitted which is stamped or otherwise marked as "duplicate" in the upper left hand corner on the first page.

Cite as Ga. Comp. R. & Regs. R. 20-14-.23
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Filing of Pleading" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.24. Substitution of Parties.

The presiding officer may upon motion, at any time during the course of the proceeding, permit such substitution of parties as justice may require.

Cite as Ga. Comp. R. & Regs. R. 20-14-.24
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Substitution of Parties" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.25. Intervention.

Any individual desiring to intervene pursuant to Section 14 of the Georgia Administrative Procedure Act (O.C.G.A. 50-13-14) shall file a motion in accordance with Rule 20-14-.23, which motion shall state therein the specific grounds for seeking intervention. The Board and any other parties shall have fourteen (14) days from the date of service to file a response to such request.

Cite as Ga. Comp. R. & Regs. R. 20-14-.25
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Intervention" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.26. Evidence on Hearings.

In all hearings the testimony of witnesses shall be taken orally before the Board or hearing officer, unless otherwise provided by these rules.

Cite as Ga. Comp. R. & Regs. R. 20-14-.26
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Evidence on Hearings" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.27. Evidence on Motions.

When a motion is based on facts not appearing of record, the presiding officer may hear the matter on affidavits presented by the respective parties, but the presiding officer may direct that the matter be heard wholly or partly on oral testimony.

Cite as Ga. Comp. R. & Regs. R. 20-14-.27
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Evidence on Motions" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.28. Objections and Exceptions.

Formal exceptions to rulings on evidence are unnecessary. It is sufficient that a party, at the time that a ruling of the presiding officer is made or sought, makes known to the presiding officer the action which he or she desires taken or his or her objections to such action and his or her grounds therefor.

Cite as Ga. Comp. R. & Regs. R. 20-14-.28
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Objections and Exceptions" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.29. Subpoenas.

(1) In contested cases, subpoenas shall be issued without discrimination between public and private parties. At any time after issuance of the Notice of Hearing, and prior to the scheduled date for the hearing, the parties may request the issuance of subpoenas by filing a written request with the Board, in accordance with Rule 20-14-.04, with appropriate service on the opposing party or counsel. Subpoena requests shall state the name and complete address of the individual to whom it is directed.

(2) Subpoenas issued pursuant to a request in accordance with Rule 20-14-.29(1) shall not be issued in blank. Every subpoena issued by the Board shall state the name of the Board and the title of the action, and shall command each individual to whom it is directed to attend and give testimony at the hearing at a time and place therein specified, or to produce documents for examination at the hearing, or both. If such a subpoena is directed to any member, investigator, employee, or other agent or representative of the Board, including experts retained by the Board for purposes of the particular case, production of documentary evidence from the Board or investigative file of the applicant or licensee and the taking of testimony at the hearing from such individual or individuals shall be governed by applicable provisions in the practice act regulating the business or profession, and by O.C.G.A. 43-3-20(b).

Cite as Ga. Comp. R. & Regs. R. 20-14-.29
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.

History. Original Rule entitled "Subpoenas" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.30. Taking of Testimony by Deposition.

(1) At any time during the course of the proceeding, the presiding officer may, in his or her discretion, permit the testimony of a witness to be taken by deposition. Application to take testimony by deposition shall be made in writing and shall be filed with the Board and served upon all parties to the proceedings, including counsel for the Board.

(2) The application shall state the name and address of the witness; the subject matter concerning which the witness is expected to testify; the date, time and place of the proposed deposition; and the reason why the witness cannot appear and testify before the Board. The presiding officer may, in his or her discretion, allow the application where the circumstances are such that the witness to be deposed cannot appear before the Board without substantial hardship to the deponent or to the parties to the case or that testimony by any other method will unduly delay expeditious completion of the proceedings. An application for the taking of testimony by deposition shall not be allowed if the deposition would result in any undue burden to another party or any undue delay of the proceedings. If the application is allowed, the presiding officer should give notice of the taking of the testimony by deposition to all parties.

Cite as Ga. Comp. R. & Regs. R. 20-14-.30
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Taking of Testimony by Deposition" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.31. Conduct of the Deposition.

(1) Examination and cross-examination of the witness shall proceed as would be permitted at the hearing and under those rules of evidence applicable to proceedings conducted pursuant to the Georgia Administrative Procedure Act. The officer before whom the deposition is to be taken shall put the witness on oath and shall personally record the testimony of the witness. The testimony shall be taken steno graphically and shall be transcribed. All objections made at the time of examination to the qualifications of the officer taking the deposition, or to the manner of taking it, or to the evidence presented, or to the conduct of any party, and any other objections to the proceedings, shall be noted by the officer upon the deposition. Evidence objected to shall be taken subject to the objection.

(2) All errors and irregularities in the notice of taking testimony by deposition shall be deemed waived unless written objection thereto is served upon the Board prior to the deposition. Objections to taking testimony by depositions because of disqualification of the officer before whom it is to be taken shall be deemed waived unless made before the

deposition begins or as soon thereafter as the disqualification becomes known or could be discovered with reasonable diligence.

(3) Objections to the competency of a witness are not waived by failure to make them before or during the deposition, unless the ground of the objection is one which might have been obviated or removed if presented at that time. Errors and irregularities occurring at the taking of the testimony in the manner of taking the deposition, in the form that the questions are answered, in the oath of affirmation, or in the conduct of the parties, and errors of any kind which might be obviated, removed or cured if properly presented, shall be deemed waived unless reasonable objection thereto is made at the deposition.

(4) Errors and irregularities in the manner in which the testimony is transcribed or the deposition is prepared, certified, sealed, endorsed, transmitted, filed, or otherwise dealt with by the officer taking the testimony are waived unless a motion to suppress the deposition or some part thereof is made with reasonable promptness after such defect is, or with due diligence might have been, ascertained.

(5) The deposition shall be sealed and filed with the Board.

Cite as Ga. Comp. R. & Regs. R. 20-14-.31
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Conduct of the Deposition" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.32. Taking of Testimony by Interrogatory.

Application to take testimony by interrogatory shall be made and allowed in the same manner as prescribed in Rule 20-14-.30.

Cite as Ga. Comp. R. & Regs. R. 20-14-.32
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Taking of Testimony by Interrogatory" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.33. Notice of Hearing.

The Board shall notify all parties of the date, time and place of the hearing.

Cite as Ga. Comp. R. & Regs. R. 20-14-.33
Authority: Authority; O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Notice of Hearing" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.34. Conduct of the Hearing.

(1) Presiding Officer. The hearing shall be conducted by the presiding officer, who shall be a duly appointed hearing officer, the chairperson of the Board, or a member of the Board appointed by the Board or the chairperson of the Board to conduct the hearing.

(2) Duties of the Presiding Officer. The presiding officer shall have the authority to do the following: to administer oaths and affirmations; rule upon offers of proofs; regulate the course of the hearing; set the time and place for continued hearings; fix the time for filing briefs and memoranda; dispose of motions; and reprimand or exclude from the hearing any individual for any indecorous or improper conduct committed in the presence of the presiding officer.

(3) Sworn Testimony. All testimony given at the hearing shall be under oath administered by the presiding officer or any individual designated by him or her.

(4) Order of Presentation. The State, or in a proper case a moving or complaining party, shall present its evidence or testimony first. Where there is more than one moving or complaining party, the order of presentation shall be at the discretion of the presiding officer. After all of the evidence and testimony of the State, or the moving or complaining party, has been received, all other parties shall be allowed to present their evidence or testimony. All parties, other than the party introducing the testimony, shall be allowed to cross-examine any witness immediately after his or her testimony has been received. The State, or the moving or complaining party, shall be allowed to present rebuttal testimony or evidence if it so desires.

Cite as Ga. Comp. R. & Regs. R. 20-14-.34
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Conduct of the Hearing" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.35. Hearing Officers.

The Board or the Chairperson of the Board may appoint a hearing officer to act as the presiding officer in the proceeding.

Cite as Ga. Comp. R. & Regs. R. 20-14-.35
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Hearing Officers" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.36. Consolidation.

The presiding officer upon his or her own motion, or upon motion by a party or other individual joined in the proceeding, may order proceedings involving a common question of law or fact to be consolidated for hearing on any or all of the matters at issue in such proceedings.

Cite as Ga. Comp. R. & Regs. R. 20-14-.36
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.

History. Original Rule entitled "Consolidation" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.37. Briefs.

Briefs may be filed by a party or any interested individual either before or during the course of the hearing, or within such time thereafter as the presiding officer shall designate. Failure to file a brief shall in no way prejudice the rights of any party.

Cite as Ga. Comp. R. & Regs. R. 20-14-.37
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Briefs" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.38. Filing of Documents Subsequent to Hearing.

(1) Upon request, the presiding officer may, for good cause shown, allow the parties to file evidentiary documents of any kind, or exhibits, at a time subsequent to the completion of the hearing, such time to be determined by the presiding officer. If a request for such subsequent filing is granted, the requesting party shall, on or before the date set for filing, send copies of all documents or exhibits which are the subject of the request to all other parties.

(2) Prior to the admission into evidence of any documents or exhibits filed subsequent to the hearing, the opposing party shall have ten (10) days from the date of service of copies of such proposed documents or exhibits to file any objections to the admission of such evidence.

Cite as Ga. Comp. R. & Regs. R. 20-14-.38
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Filing of Documents Subsequent to Hearing" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.39. Motion to Reopen Hearing.

A party may, at any time prior to the rendering of a final decision by the Board, move that the hearing be reopened for the purpose of receiving new evidence. Such motions shall be filed in accordance with the provisions of Rule 20-14-.15 and shall be granted only for good cause shown. The Board shall notify all parties of its action upon the motion. Notwithstanding the above, the Board may at any time prior to the rendering of a decision, reopen the hearing on its own motion.

Cite as Ga. Comp. R. & Regs. R. 20-14-.39
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Motion to Reopen Hearing" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.40. Review of Initial Decision.

(1) Either the Respondent or the Board may seek review of the initial decision of the hearing officer pursuant to O.C.G.A. 50-13-17(a). If the Respondent files a timely motion for review of the initial decision of the hearing officer, the Respondent may include therein a statement of the reasons for seeking review and alleged errors made by the hearing officer in the initial decision. If the Board files a timely order for review of the initial decision on its own motion, it may include in its order the issues to be considered by the Board at the review hearing.

(2) Upon the filing of a timely motion by Respondent seeking review of the initial decision of the hearing officer, or upon the filing of a timely order for review of an initial decision by the Board on its own motion, notice of the date and time for the review shall be served on Respondent or counsel for Respondent and counsel for the Board.

(3) The Board may appoint a hearing officer for review, other than the hearing officer who entered the initial decision, who shall preside over the review proceedings and control the conduct of the review hearing. In acting as presiding officer, the hearing officer for review shall rule on all procedural and evidentiary questions that arise during the course of the review. At the direction of the Board, the hearing officer for review shall draft the final decision for the Board.

(4) On review, the Board shall have all the powers it would have in making the initial decision, and in its discretion shall have the power to take additional testimony or remand the case to the original hearing officer for such purpose, as provided in the Administrative Procedure Act, O.C.G.A. 50-13-17 and in accordance with this Rule. The Respondent or Respondent's counsel and counsel for the Board shall docket any motion, including motions to present additional evidence, at least fourteen (14) days before the date set for the review hearing. Responses to any such motions shall be docketed at least seven (7) days before the date set for the review hearing.

(5) Motions to present additional evidence or to remand the case to the original hearing officer for such purpose shall be granted only if the additional evidence is material and there was good cause for failing to present such evidence before the original hearing officer. The hearing officer for review who acts as presiding officer over the review proceedings shall enter an order as to the legal sufficiency of all motions, including motions for the presentation of additional evidence, prior to the review hearing.

(6) Oral argument up to 30 minutes per side is permitted in the review hearing. Additional time for argument must be requested in writing and docketed at least fourteen (14) days before the date set for the review hearing.

(7) Once the review hearing is concluded, the Board shall deliberate as to the final decision. Neither the hearing officer for review nor the parties nor their counsel shall be present during or participate in the deliberations or voting on the final decision. Provided, however, that during the course of the deliberations the Board may seek or obtain legal

advice of its counsel or make an inquiry on the record concerning either procedure or the merits of the case in the presence of all parties.

(a) At the conclusion of the deliberations, the decision of the Board shall be announced in open session, unless the sanction imposed by the decision is made confidential by statute, in which case it shall be announced in camera to the Respondent and counsel for the parties. The Board may take the matter under advisement and continue the deliberations until a date certain if deemed necessary due to the Board's agenda or the complexity of the issues.

Cite as Ga. Comp. R. & Regs. R. 20-14-.40
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Review of Initial Decision" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.41. Rehearing.

Any party may file a motion for rehearing of a final decision of the Board within ten (10) days after the date of actual service of such final decision on the Respondent or Respondent's counsel. Such motion shall be in accordance with Rule 20-14-.15 and, in addition, shall include a statement of all matters alleged to have been erroneously decided and, if applicable, a statement as to any newly discovered matters or circumstances that have arisen subsequent to the final decision. The filing of said motion shall not operate as a stay of the final decision of the Board unless so ordered by the Board.

Cite as Ga. Comp. R. & Regs. R. 20-14-.41
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Rehearing" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Rule 20-14-.42. Appeals.

All appeals shall be filed in accordance with the Georgia Administrative Procedure Act and O.C.G.A. 43-1-19(f) or O.C.G.A. 43-1-20.1(c).

Cite as Ga. Comp. R. & Regs. R. 20-14-.42
Authority: O.C.G.A. Secs. 43-3-8, 43-3-20, 43-3-21, 43-3-22, 43-3-23, 43-3-24, 43-3-28.
History. Original Rule entitled "Appeals" adopted. F. Feb. 4, 2015; eff. Feb. 24, 2015.

Chapter 20-15. ATTEST AND COMPILATION STANDARDS.

Rule 20-15-.01. Applicable Professional Standards.

(1) An individual in the performance of attest services shall conform to the professional standards applicable to such services. For purposes of this section, such professional standards are considered to be:

(a) Standards issued by the American Institute of Certified Public Accountants (AICPA), including but not limited to:

1. Statements on Auditing Standards (SAS), including subsequent amendments and editions;

2. Statements on Standards for Accounting and Review Services (SSARS), including subsequent amendments and editions;

3. Statements on Standards for Attestation Engagements (SSAE), including subsequent amendments and editions;

(b) Standards adopted by the Public Company Accounting Oversight Board (PCAOB), the Financial Accounting Standards Board (FASB), the Governmental Accounting Standards Board (GASB), the International Accounting Standards Board (IASB), and the Securities and Exchange Commission (SEC).

(2) An individual in the performance of compilation services shall conform to the professional standards applicable to such services. For purposes of this section, such professional standards are considered to be the Statements on Standards for Accounting and Review Services (SSARS), including subsequent amendments and editions.

Cite as Ga. Comp. R. & Regs. R. 20-15-.01
Authority: O.C.G.A. Sec. 43-3-2, 43-3-8.
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