

SYNOPSIS

RULES OF THE GEORGIA BOARD OF ACCOUNTANCY

In accordance with O.C.G.A. § 50-13-4, this document contains synopses of the proposed rule changes to the Rules of the Georgia Board of Accountancy (hereinafter “Board”). As per O.C.G.A. § 50-13-4(a)(1), the synopses of each proposed rule change includes “a statement of the purpose and the main features of the proposed rule, and, in the case of a proposed amendatory rule... the differences between the existing rule and the proposed rule.”

Organization, Preamble. Amended.

- Purpose of the preamble: The purpose of the amendment to the preamble is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the preamble: The preamble sets forth which state agency is charged with administering the Board rules.
- Differences between the existing preamble and proposed preamble: The proposed change amends the existing preamble to reflect the Board’s move from under the administration of the Professional Licensing Boards of the Office of the Secretary of State to under the administration of the State Accounting Office.

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

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth the size and composition of the Board.
- Differences between the existing rule and proposed rule: The proposed rule changes include: (1) restating the law as stated in O.C.G.A. §43-3-4 regarding confirmation of members by the Senate; (2) replacing the word “permit” with the word “license”; (3) replacing the word “accounting” with the word “accountancy”; (4) replacing “Secretary of State” with “State Accounting Office”; (5) replacing the word “certified public accountant” with “CPA”; (6) replacing the word “chairman” with the word “chairperson”; (7) replacing the word “person” with the word “individual”; and (8) updating referenced law to reflect correct and current law.

20-1-.02 Officers. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth the Board’s leadership positions and their selection.

- Differences between the existing rule and proposed rule: The proposed rule changes include: (1) replacing “chairman” with “chairperson”; (2) replacing “division director” with “executive director”; (3) un-capitalizing “officers”; and (4) updating referenced law to reflect correct and current law.

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

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth the duties of the Board’s chairperson.
- Differences between the existing rule and proposed rule: The proposed rule changes include: (1) replacing “chairman” with “chairperson”; and (2) updating referenced law to reflect correct and current law.

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

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth practices regarding the Board’s meetings.
- Differences between the existing rule and proposed rule: The proposed rule changes include: (1) replacing “permit” with “license”; (2) adding the word “Board” when referencing “members” and “business”; (3) replacing “State” with “state”; (4) updating referenced law to reflect correct and current law.

20-1-.06 Forms. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule empowers the Board to designate forms to be used in Board recordkeeping.
- Differences between the existing rule and proposed rule: The proposed rule changes include updating referenced law to reflect correct and current law.

20-1-.07 Office. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule designates the office of the Board.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) replacing “Joint Secretary” with “State Accounting Office”; (2) adding the reference “Office” to refer to “The Office of the Board”; and (3) updating referenced law to reflect correct and current law.

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

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule cites the provisions of the Act which empower the Board to administer the Act via rules and amendments.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) updating referenced law in the paragraph to reflect correct and current law and (2) updating referenced law to reflect correct and current law.

Definitions, Preamble. Amended.

- Purpose of the preamble: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the preamble: The preamble sets forth abbreviations for Georgia, the Board, and the Act.
- Differences between the existing preamble and proposed preamble: The proposed change includes: (1) replacing “1977” with “2014”; and (2) un-capitalizing “state.”

20-2-.01 Attest. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth the definition of attest.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) non-substantive grammatical changes; (2) updating referenced law to reflect correct and current law; (3) adding references to a new rule, Rule 20-15-.01; (4) the addition of paragraph (e) which is a restatement of O.C.G.A. § 43-3-2; (5) replacing “financial statement service” with “public accountancy service”; and (6) replacing the term “auditing” with “professional.”

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

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth the definition of audit and examination.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) non-substantive grammatical changes; (2) updating referenced law to reflect correct and current law.

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

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth the requirements regarding certificates of expression and disclaimers of opinion as to the fairness of representations.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) replacing the phrase “financial statements” with “any attest or compilation service”; (2) inserting the phrase “attested or compiled” before the phrase “financial statements”; and (3) updating referenced law to reflect correct and current law.

20-2-.04 Client. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth the definition of client.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) adding the phrase “or her” after “his” in order to reference males and females as practitioners; (2) updating referenced law to reflect correct and current law; and (3) replacing the word “person” with “individual”.

20-2-.05 Compilation. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth the definition of compilation.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) replacing the phrase “the Statements on Standard for Accounting and Review Services” with the phrase “professional standards adopted in Rule 20-15-.01; and (2) updating referenced law to reflect correct and current law.

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20-2-.06 CPA. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule defines the term “CPA.”
- Differences between the existing rule and proposed rule: The proposed rule changes include updating referenced law to reflect correct and current law.

20-2-.07 Enterprise. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth the definition of enterprise.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) adding the phrase “or her” after “his” in order to reference males and females as practitioners; and (2) replacing the word “person” with “individual”; and (3) updating referenced law to reflect correct and current law.

20-2-.08 Financial Statements. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth the definition of financial statements.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) deleting the following sentence: “Balance sheets, statements of income, statements of retained earnings, statements of changes in financial position and statements of changes in owners' equity are financial statements”; (2) updating referenced law to reflect correct and current law; and (3) capitalizing “rules.”

20-2-.09 Firm. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth the definition of firm.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) deleting the word “person”; (2) replacing the word “practices” with the phrase “is practicing”; and (3) updating referenced law to reflect correct and current law.

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

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule defines the term “generally accepted accounting principles.”
- Differences between the existing rule and proposed rule: The proposed rule changes include updating referenced law to reflect correct and current law.

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

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule defines the term “generally accepted auditing standards.”
- Differences between the existing rule and proposed rule: The proposed rule changes include updating referenced law to reflect correct and current law.

20-2-.12 License.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth the definition of license.
- Differences between the existing rule and proposed rule: The proposed new rule, replacing a repealed Rule 20-2-12 Home Office, makes the following changes: (1) deleting any reference to the previous rule regarding Home Office; (2) replacing the rule language with the following language: “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;” and (3) updating referenced law to reflect correct and current law.

20-2-.13 Licensee. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth the definition of licensee.
- Differences between the existing rule and proposed rule: The proposed rule changes include: (1) replacing the word “person” with “individual”; (2) replacing the word “permit” and/or “certificate” with the word “license”; (3) inserting the word “Section” before cited code section; and (4) updating referenced law to reflect correct and current law.

20-2-.14 Repealed.

- Purpose: The purpose of the repeal is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Differences between the existing rule and proposed rule: The proposed rule changes include repealing the entire Rule 20-2-.14 Live Permit, in order to be in accordance with the Public Accountancy Act of 2014, which no longer uses the term “live permit.”

20-2-.15 Physical Office. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth the definition of physical office.
- Differences between the existing rule and proposed rule: The proposed rule changes include: (1) inserting the word “physical” before the word “office”; (2) replacing the word(s) “accounting” with the word “accountancy”; and (3) updating referenced law to reflect correct and current law.

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

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth the definition of the practice of public accountancy.
- Differences between the existing rule and proposed rule: The proposed rule changes include: (1) replacing the word(s) “accounting” with the word “accountancy”; and (2) reorganizing the paragraph to create a list of the types of services, currently in sentence form in the current rule, which constitute the practice of accounting; and (3) updating referenced law to reflect correct and current law.

20-2-.17 Repealed.

- Purpose: The purpose of the repeal is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Differences between the existing rule and proposed rule: The proposed rule changes include repealing the entire rule in order to be in accordance with the Public Accountancy Act of 2014, which no longer uses the term “principal place of business.”

20-2-.18 Professional Engagement. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule defines the term “professional engagement.”
- Differences between the existing rule and proposed rule: The proposed rule changes include updating referenced law to reflect correct and current law.

20-2-.19 Professional Services. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule defines the term “professional services.”

- Differences between the existing rule and proposed rule: The proposed rule changes include updating referenced law to reflect correct and current law.

20-2-.20 Public Communication. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule defines the term “public communication.”
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) replacing the term “persons” with “individuals” and (2) updating referenced law to reflect correct and current law.

20-2-.21 Purport or Purporting to Result From. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule defines the term “purport or purporting to result from.”
- Differences between the existing rule and proposed rule: The proposed rule changes include updating referenced law to reflect correct and current law.

20-2-.22 Repealed.

- Purpose: The purpose of the repeal is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Differences between the existing rule and proposed rule: The proposed rule changes include repealing the entire rule 20-2-.22 State, in order to bring the rules into agreement with the Public Accountancy Act of 2014, which already contains a definition of “any other state” at O.C.G.A. § 43-3-2(1).

20-3-.01 Examination. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth that the Uniform CPA Examination will be employed to examine applicants.
- Differences between the existing rule and proposed rule: The proposed rule changes include updating referenced law to reflect correct and current law.

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

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth the required qualifications of examination applicants.
- Differences between the existing rule and proposed rule: The proposed rule changes include updating referenced law to reflect correct and current law.

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

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth requirements for the Board and exam applicants for making application for, and sitting for, the examination.
- Differences between the existing rule and proposed rule: The proposed rule changes include updating referenced law to reflect correct and current law.

20-3-.04 Number of Sittings, Passing Grade and Granting of Credit, Release of Grades and Completion of Examination. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth procedures for the examination of applicants.
- Differences between the existing rule and proposed rule: The proposed rule changes include: (1) replacing the word “candidate” with the word “applicant”; (2) deleting acronyms in the test sections; (3) replacing the word “certification” with “licensure”; (4) non-substantive grammatical, capitalization, and stylistic changes; and (5) updating referenced law to reflect correct and current law.

20-3-.05 Cheating. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth procedures regarding cheating during applicant examinations.
- Differences between the existing rule and proposed rule: The proposed rule changes include: (1) replacing the word “candidate” with the word “applicant”; (2) replacing the word “certificate” with “license”; and (3) updating referenced law to reflect correct and current law.

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

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth procedures regarding the transfer of examination credits for applicants from other states, and foreign applicants.
- Differences between the existing rule and proposed rule: The proposed rule changes include: (1) replacing the word “candidate” with the word “applicant” in the rule; (2) updating referenced law to reflect correct and current law; (3) capitalizing “rule”; and un capitalizing “state”; (4) deleting the acronym “IQEX.”

20-3-.07 Examination Fee. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth procedures regarding examination fees.
- Differences between the existing rule and proposed rule: The proposed rule changes include: (1) establishing the examination fees are set by Board policy; and (2) updating referenced law to reflect correct and current law.

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

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth procedures regarding applications for individual licenses.
- Differences between the existing rule and proposed rule: The proposed rule changes include: (1) replacing the word “candidate” with the word “applicant”; (2) replacing the word “permit” and/or “certificate” with the word “license”; (3) replacing the words “accounting” with the word “accountancy”; (4) replacing phrase “certified public accountant” with the acronym “CPA”; (5) deleting acronyms; (6) replacing the phrase “thirty six” with the numbers “36”; (7) establishing procedures regarding the verification of candidates’ immigration status; and re-lettering subsections accordingly (8) updating referenced law to reflect correct and current law; (9) adding in the term “Sections” preceding rule section references; (10) non-substantive grammatical, capitalization, and stylistic changes; (11) deleting experience requirements for applications received prior to June 30, 2009; and (12) inserting the feminine pronoun where the masculine pronoun appears in the rules.

20-3-.09 Individual Practice Privileges and Reciprocity. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.

- Main features of the rule: This rule sets forth procedures regarding practice privileges and reciprocity.
- Differences between the existing rule and proposed rule: The proposed rule changes include: (1) adding the word “physical” before the word “office”; (2) updating referenced law to reflect correct and current law; (3) replacing the word “live permit” and/or “certificate” with the word “license”; (4) replacing the word “valid” with the words “current and unencumbered” in reference to the word “license”; (5) replacing the phrase “certified public accountant” with the acronym “CPA”; (6) changing references to “principal place of business” to “office location”; (7) non-substantive grammatical changes and capitalization changes; (8) changing references to “fee schedules” to “policy”; (9) establishing procedures regarding the verification of candidates’ immigration status; (10) changing the word “privilege” to “privileges” in the title of the rule.

20-5-.01 Repealed.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This repealed rule formerly addressed the registration of foreign accountants.
- Differences between the existing rule and proposed rule: The proposed changes to the repealed rule include: (1) changing the name of the rule; and (2) updating referenced law to reflect correct and current law.

20-6-.01 Public Accounting Corporations. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth procedures and requirements regarding public accounting corporations.
- Differences between the existing rule and proposed rule: The proposed rule changes include: (1) deleting the first paragraph in its entirety; (2) replacing the word “accounting” with the word “accountancy”; (3) replacing the phrase “certified public accountants” with the acronym “CPA”; (4) replacing the word “certificate” with the word “license”; (5) adding the phrase “organized under the Georgia Professional Corporation Act” in the first sentence in reference to professional service corporations; and (6) updating referenced law to reflect correct and current law; and (7) capitalizing “rules.”

20-7-.01 Licensure. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth procedures and requirements regarding firm licensure.

- Differences between the existing rule and proposed rule: The proposed rule changes include: (1) replacing the term “registration” with “licensure,” as well as similarly changing variations on those terms; (2) replacing the term “accounting” with “accountancy”; (3) removing the Board’s policy of mailing notices of pending expiration dates; (4) non-substantive grammatical edits; (5) updating referenced law to reflect correct and current law; and (6) removing a paragraph regarding the Board’s right to deny a license to an applicant if it determines the granting of a license would not be in the public’s interest or that grounds exist for the denial under the laws of the State of Georgia.

20-7-.02 Firm Ownership. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth requirements that firm licensees must meet regarding ownership.
- Differences between the existing rule and proposed rule: The proposed rule changes include: (1) replacing the term “certified public accountants” with “CPAs”; (2) replacing the term “live permit” with “license”; (3) non-substantive capitalization and grammatical changes; (4) updating referenced law to reflect correct and current law; (5) replacing variations of the term “registration” with variations of the term “licensure”; (6) deletion of parts (1)(b)(5), (1)(b)(6), (1)(b)(7), (1)(b)(8) and (1)(b)(9) of the rule; (7) deletion of part (2) of the rule, which has been moved to rule 20-7-.03; (8) adding language addressing the performance of functions of the firm; and (9) replacing with word “person” with “individual.”

20-7-.03 Minimum Standards of Practice.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth minimum standards of practice for firm licensees.
- Differences between the existing rule and proposed rule: The proposed new rule, Minimum Standards of Practice, replacing a repealed Rule 20-7-03 Firm Ownership, include (1) adding requirements for minimum standards of practice for firms licensed in the state; and (2) updating referenced law to reflect correct and current law.

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

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth firm licensure requirements.

- Differences between the existing rule and proposed rule: The proposed rule changes include: (1) replacing the word “registration” with the word “licensure” and eliminating similar references to registration; (2) deleting various acronyms; (3) removing references to the Board’s policy of mailing notices of pending expiration dates; (4) adding the word “physical” before the word “office”; (5) deleting the phrase “having its home office in this state” in paragraph (1) replacing it with the phrase “that specifies a location in this state to which such service is directed; (6) changing references to the term “additional late fee” with references to the term “penalty”; (7) changing the term “person” to “individual”; (8) deleting references to “Report Monitoring Program” and replacing them with references to “peer review”; (9) changing the capitalization of various words; and (10) updating referenced law to reflect correct and current law.

20-8-.02 Firms Not Required to Be Licensed. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth exceptions to firm licensure requirements.
- Differences between the existing rule and proposed rule: The proposed rule changes include: (1) replacing the word “registered” with the word “licensed”; (2) deleting various acronyms; (3) updating referenced law to reflect correct and current law; (4) adding the word “physical” before the word “office”; (5) replacing the phrase “certified public accountant” with the acronym “CPA”; (6) inserting the phrase “described in subsection (E) of paragraph 2 of Code Section 43-3-2” in paragraph (1); (7) replacing the word “valid” with the words “current and unencumbered” in reference to the word “license” in paragraph (1)(c) and paragraph (2)(a); (8) replacing the term “registering” with “obtaining a license”; and (9) replacing “principal place of business” with “office location.”

20-9-.01 Registration. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth office registration requirements for firm licensees.
- Differences between the existing rule and proposed rule: The proposed rule changes include: (1) replacing the phrase “certified public accountants” with the acronym “CPA”; (2) inserting the word “physical” before the word “office”; (3) replacing the word(s) live permit and/or certificate with the word “license”; (4) updating referenced law to reflect correct and current law; (5) replacing references to “late fee” with references to “penalty”; (6) deleting references to the Board’s policy of mailing expiration notices; (7) changing capitalization of some words without substantive effect; and (8) replacing references to the “Report Monitoring Program” with “peer review.”

20-9-.02 Resident Manager. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth resident manager requirements for firm licensees.
- Differences between the existing rule and proposed rule: The proposed rule changes include: (1) updating referenced law to reflect correct and current law; (2) inserting the word “physical” before the word “office”; (3) replacing the word(s) live permit with the word “license”; (4) replacing the word “accounting” with the word “accountancy”; (5) non-substantive capitalization corrections; and (6) inserting the feminine pronoun where the masculine pronoun appears in rules.

20-10-.01 Licenses to Practice Issued to Individuals. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth the Board’s authority to issue individual licenses.
- Differences between the existing rule and proposed rule: The proposed rule changes include: (1) updating referenced law to reflect correct and current law; (2) replacing the phrase “certified public accountant” with the acronym “CPA”; and (3) replacing the term “permit” with the term “license,” as well as the term “certification” with “licensure”; and (4) changing the reference to the “State of Georgia” to “this state.”

20-10-.02 Biennial Renewal. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth the procedures for individual license renewal.
- Differences between the existing rule and proposed rule: The proposed rule changes include: (1) updating referenced law to reflect correct and current law; (2) changing references to “permit” or “live permit” to “license”; (3) changing the procedures regarding methods and dating of submission of applications; and (4) various non-substantive capitalization and grammatical changes.

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

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth the procedures for late renewal of individual licenses.

- Differences between the existing rule and proposed rule: The proposed rule changes include (1) changing the name of the rule from “Late Renewal. Amended” to “Penalty Period (Late Renewal). Amended”. (2) updating referenced law to reflect correct and current law; (3) changing references to “permit” or “live permit” to “license”; (4) changing references to “late renewal” to “penalty” or “penalty period”, or in the case of the title, adding instead of substituting a reference to the term “penalty period”; (5) adding “Rules” before references to the relevant sections of Chapter 20; (6) uncapitalizing “state”; and (7) add “of the Rule” after “chapter 20-11.”

20-10-.04 Reinstatement. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth the procedures for reinstatement of individual licenses.
- Differences between the existing rule and proposed rule: The proposed rule changes include: (1) updating referenced law to reflect correct and current law; and (2) changing references to “permit” or “live permit” to “license.”

20-11-.01 Introduction. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule introduces continuing professional education requirements for individual licensees.
- Differences between the existing rule and proposed rule: The proposed rule changes include: (1) updating referenced law to reflect correct and current law; (2) replacing the phrase “certified public accountant” with the acronym “CPA”; and (3) inserting the feminine pronoun “her” after “his.”

20-11-.02 Requirements. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth continuing professional education requirements for individual licensees.
- Differences between the existing rule and proposed rule: The proposed rule changes include: (1) updating referenced law to reflect correct and current law; (2) replacing the phrase “certified public accountant” with the acronym “CPA”; (3) inserting the feminine pronoun “her” after “his”; (4) replacing the word “permit,” the words “live permit,” and the word “certificate” with the word “license” in the body of the rule; (5) replacing the

word “accounting” with the word “accountancy”; (6) non-substantive grammatical changes and changes to word capitalization.

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

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth standards for programs qualified to provide continuing professional education coursework to individual licensees.
- Differences between the existing rule and proposed rule: The proposed rule changes include: (1) updating referenced law to reflect correct and current law; (2) replacing the phrase “certified public accountant” with the acronym “CPA”; (3) inserting the feminine pronoun “her” after “his”; (4) non-substantive capitalization and grammatical changes; (5) adding “and” to paragraph (2).

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

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth methods for determining whether an individual licensee’s continuing professional educational coursework satisfies statutory requirements.
- Differences between the existing rule and proposed rule: The proposed rule changes include: (1) updating referenced law to reflect correct and current law; (2) replacing the word “permit”, and the words “live permit” with the word “license” in the body of the rule; (3) replacing the word “accounting” with the word “accountancy”; (4) non-substantive grammatical changes; and (5) adding “and” to paragraphs (2) and (3).

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

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth the standards for calculation of hours of credit for continuing education course work.
- Differences between the existing rule and proposed rule: The proposed rule changes include updating referenced law to reflect correct and current law.

20-12-.01 Introduction. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.

- Main features of the rule: This rule introduces the premises of the Code of Professional Conduct.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) updating referenced law to reflect correct and current law; (2) inserting the feminine pronoun where the masculine pronoun appears in the rules; (3) replacing “State Board of Accountancy” with “Board”; and (4) replacing the word “person” with the word “individual.”

20-12-.02 Independence. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth independence requirements for individual licensees.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) updating referenced law to reflect correct and current law; (2) inserting the feminine pronoun where the masculine pronoun appears in the rules; (3) non-substantive grammatical changes.

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

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth integrity and objectivity requirements for individual licensees.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) updating referenced law to reflect correct and current law and (2) inserting the feminine pronoun where the masculine pronoun appears in the rules.

20-12-.04 Commissions. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth limits on the use of commissions by individual licensees.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) updating referenced law to reflect correct and current law; (2) inserting the feminine pronoun where the masculine pronoun appears in the rules; and (3) changing the word “accounting” to “accountancy.”

20-12-.05 Contingent Fees. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth limits on the use of contingent fees by individual licensees.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) updating referenced law to reflect correct and current law; (2) inserting the feminine pronoun where the masculine pronoun appears in the rules; (3) deleting specifics regarding the threshold for review by the Joint Committee on Internal Revenue Taxation; and (4) changing the word “accounting” to “accountancy.”

20-12-.06 Incompatible Occupations. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth limits on individual licensee participation in businesses or occupations that impair independence.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) updating referenced law to reflect correct and current law and (2) inserting the feminine pronoun where the masculine pronoun appears in the rules.

20-12-.07 Competence. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth requirements for individual licensee competence.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) updating referenced law to reflect correct and current law and (2) inserting the feminine pronoun where the masculine pronoun appears in the rules.

20-12-.08 Auditing Standards. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth requirements licensees associating their names with financial statements.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) updating referenced law to reflect correct and current law and (2) inserting the feminine pronoun where the masculine pronoun appears in the rules.

20-12-.09 Accounting Principles. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth requirements for licensees seeking to express an opinion that financial statements are presented in conformity with generally accepted accounting principles.
- Differences between the existing rule and proposed rule: The proposed rule changes include updating referenced law to reflect correct and current law.

20-12-.10 Forecasts. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule limits licensee's performance of forecasts of future transactions.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) adding "or her" to accompany "his" and (2) updating referenced law to reflect correct and current law.

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

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth requirements regarding maintaining the confidentiality of client information.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) updating referenced law to reflect correct and current law and (2) inserting the feminine pronoun where the masculine pronoun appears in the rules.

20-12-.12 Records. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth obligations on licensees regarding work papers and client records.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) updating referenced law to reflect correct and current law and (2) inserting the feminine pronoun where the masculine pronoun appears in the rules.

20-12-.13 Discreditable Acts. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule prohibits licensees from committing acts that adversely reflect on their fitness to engage in the practice of public accountancy.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) updating referenced law to reflect correct and current law; (2) inserting the feminine pronoun where the masculine pronoun appears in the rules; and (3) replacing the term “accounting” with the term “accountancy.”

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

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule prohibits licensees from permitting others to perform acts on their behalf that would constitute a violation of the Rule of Conduct if performed by the licensees themselves.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) updating referenced law to reflect correct and current law; and (2) inserting the feminine pronoun where the masculine pronoun appears in the rules.

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

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth limitations on advertising and solicitation by licensees.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) updating referenced law to reflect correct and current law; (2) changing the term “accounting” to “accountancy”; (3) a non-substantive change to a word’s capitalization; (4) inserting the feminine pronoun where the masculine pronoun appears in the rules; and (5) replacing the word “person” with the word “individual.”

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

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth the types of business arrangements that may be formed by licensees to practice public accountancy.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) updating referenced law to reflect correct and current law; (2) changing the term “certified public accountant” to “CPA”; (3) adding the word “only” to paragraph (2).

20-12-.17 Firm Names. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth the allowable types for firm licensee names.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) updating referenced law to reflect correct and current law; (2) changing the term “certified public accountant” to “CPA”; (3) inserting the feminine pronoun where the masculine pronoun appears in the rules; and (4) replacing the word “person” with “individual.”

20-12-.18 Communications. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule requires licensees to respond to Board communications within a set period of time.
- Differences between the existing rule and proposed rule: The proposed rule changes include updating referenced law to reflect correct and current law.

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

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule requires licensees to comply with other professional standards.
- Differences between the existing rule and proposed rule: The proposed rule changes include updating referenced law to reflect correct and current law.

20-13-.01 Purpose. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth limitations on licensees associating their names with forecasts of future transactions.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) updating referenced law to reflect correct and current law; (2) non-substantive capitalization changes; and (3) replacing the term “Peer Review Program” with “peer review.”

20-13-.02 Renewal Requirements. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth peer review requirements related to license renewal.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) updating referenced law to reflect correct and current law; (2) non-substantive capitalization changes; (3) spelling out numbers; (4) replacing “registration” with “license”; (5) replacing “audit, review” with “attest”; and (6) replacing “the board” with “an organization registered with and approved by the Board for conducting and administrating Board approved peer reviews.”

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

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth standards and procedures for board approval and oversight of peer review providers.
- Differences between the existing rule and proposed rule: The proposed rule changes include (1) updating referenced law to reflect correct and current law; (2) non-substantive capitalization changes; (3) replacing the terms “Peer Review Program,” “Acceptable Programs” and “board approved review program” with more general terms for Board approved peer review; (4) deleting or spelling out acronyms or removing spelled out acronyms when they are accompanied by the acronyms themselves; (5) removing references to date-specific implementation of the Board’s approval process; (6) non-substantive stylistic and grammatical edits; (7) substituting “an unqualified report” with “a grade of pass”; and (8) including feminine pronouns where masculine pronouns appear.

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

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Differences between the existing rule and proposed rule: The proposed rule changes include repealing the entire rule under 20-13-.04 Peer Review Oversight Committee, in order to bring the rules into agreement with the Public Accountancy Act of 2014.

20-13-.05 Exceptions. Amended.

- Purpose: The purpose of the amendment is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth exceptions to peer review requirements.

- Differences between the existing rule and proposed rule: The proposed rule changes include (1) updating referenced law to reflect correct and current law; (2) non-substantive capitalization and grammatical changes; (3) replacing the term “board approved peer review program” with “Board approved peer review”; and (4) replacing “registered” with “licensed”.

20-14-.01 Procedural Rules.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule introduces procedures that the Board will follow for contested cases.
- Differences between the existing rule and proposed rule: The proposed new rule, replacing a repealed Rule 20-14-.01 Procedural Rules, includes the following changes: (1) replacing the adoption by reference of rules of the Office of the Division Director, Professional Licensing Division, Secretary of State with an introduction to the new procedural rules; and (2) updating referenced law to reflect correct and current law.

20-14-.02 Docket.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule introduces procedures for the Board’s maintenance of a docket.

20-14-.03 Office Hours.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth the Board office’s operating schedule.

20-14-.04 Communications.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth procedures for communications with the Board, and the maintenance of communication records.

20-14-.05 Date of Filing.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth the timing by which filings with the Board are deemed to be received.

20-14-.06 Computation of Time.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth how periods of time are computed for the purposes of the Board's business.

20-14-.07 Extension of Times.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth standards and procedures for granting extensions of time.

20-14-.08 Signatures.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth signature requirements regarding filings by parties.

20-14-.09 Ex Parte Communication.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth limitations on ex parte communication with persons associated with the Board.

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

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.

- Main features of the rule: This rule introduces procedures for petitions for the promulgation, amendment, or repeal of rules by the Board, as well as Board procedures following the receipt of such a petition.

20-14-.11 Initial Pleading.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule introduces procedures for pleadings in contested cases.

20-14-.12 Answer.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth procedures for filing answers following the service of the notice of hearing.

20-14-.13 Replies.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth procedures for replies.

20-14-.14 Amendments.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth procedures for filing amendments to notices and pleadings.

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

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth procedures for motions.

20-14-.16 More Definite Statement.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule introduces procedures regarding motions for more definite statement.

20-14-.17 General Procedures.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule introduces general guidelines for procedures in proceedings before the Board.

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

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth procedures regarding witnesses and statements by witnesses and respondents.

20-14-.19 Pre-Hearing Discovery.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth limitations on pre-hearing discovery.

20-14-.20 Service by the Board.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth procedures for service by the Board.

20-14-.21 Service on All Parties.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth procedures for service by parties.

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

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule establishes that service to a party's attorney will generally be deemed service on that party.

20-14-.23 Filing of Pleading.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth procedures for filing pleadings.

20-14-.24 Substitution of Parties.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth limitations on the substitution of parties.

20-14-.25 Intervention.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth procedures to intervention by outside individuals.

20-14-.26 Evidence on Hearings.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth procedures for taking evidence.

20-14-.27 Evidence on Motions.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth procedures for evidence on motions.

20-14-.28 Objections and Exceptions.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule introduces the use of objections and exceptions.

20-14-.29 Subpoenas.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth procedures regarding the use of subpoenas.

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

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth procedures for taking testimony by deposition.

20-14-.31 Conduct of the Deposition.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth procedures for the conduct of depositions.

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

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule introduces the process of taking testimony by interrogatory.

20-14-.33 Notice of Hearing.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule requires the Board to notify all parties of the date, time, and place of a hearing.

20-14-.34 Conduct of the Hearing.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule introduces procedures and board member responsibilities regarding the conduct of hearings.

20-14-.35 Hearing Officers.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule provides the Board and/or the Chairperson of the Board the ability to appoint a hearing officer.

20-14-.36 Consolidation.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule provides the presiding officer in a board hearing the ability to consolidate proceedings.

20-14-.37 Briefs.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth the timing for brief filing and the consequences for failure to file a brief.

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

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth limitations on filing documents subsequent to a hearing.

20-14-.39 Motion to Reopen Hearing.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth the procedures for filing a motion to reopen a hearing.

20-14-.40 Review of Initial Decision.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth procedures for review of initial hearing decisions.

20-14-.41 Rehearing.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule sets forth procedures and standards for the filing and consideration of motions for rehearing.

20-14-.42 Appeals.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule generally introduces procedures for appeals.

20-15-.01 Applicable Professional Standards.

- Purpose: The purpose of the new rule is to implement recent changes to the Public Accountancy Act which resulted from House Bill 291 during the most recent session of the Georgia General Assembly.
- Main features of the rule: This rule introduces the professional standards that individuals performing attest services should conform to.