
**Rules of
Department of Economic
Development**

**Division 10—Missouri State Board of Accountancy
Chapter 1—Organization and Description of Board**

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Title 4—DEPARTMENT OF ECONOMIC DEVELOPMENT

Division 10—Missouri State Board of Accountancy Chapter 1—Organization and Description of Board

4 CSR 10-1.010 General Organization

PURPOSE: This rule complies with section 536.023(3), RSMo which requires each agency to adopt as a rule a description of its operation and the methods and procedures where the public may obtain information or make submissions or requests.

(1) The Missouri State Board of Accountancy is a unit of the Division of Professional Registration of the Department of Economic Development.

(2) The board was created in 1909 by Senate Bill 112 passed by the 44th General Assembly.

(3) The board consists of six (6) licensed certified public accountants and one (1) public member appointed by the governor and confirmed by the senate. Members are appointed to terms of five (5) years. The board annually elects from among its members a president, vice president, secretary and treasurer.

(4) The board is directed by sections 326.110 and 326.170, RSMo to adopt rules for the application and enforcement of Chapter 326, RSMo.

(5) The board has superintending control over the practice of accounting in Missouri and its primary duties consist of—

(A) Examination, certification and licensing of applicants;

(B) Registration and licensing of certified public accountant firms and professional corporations;

(C) Annual registration of each office established in the state for the practice of public accounting by a certified public accountant or public accountant, partnership or corporation of certified public accountants and partnership or corporation of public accountants;

(D) Review and investigation of complaints; and

(E) Disciplinary action including suspending or revoking of certificates and permits of certified public accountants or public accountants who are guilty of violating the provisions of Chapter 326, RSMo.

(6) The board shall hold regular meetings as determined by the board. The annual meeting of the board shall be held between May 1 and July 31 of each year. Three (3) voting members of the board shall constitute a quorum at any meeting. Information as to the dates and place of meetings can be obtained by contacting the Executive Director, P.O. Box 613, Jefferson City, MO 65102-0613, (573) 751-0012.

(7) The meetings of the board shall be conducted in accordance with *Roberts' Rules of Order*, so far as it is compatible with the laws of Missouri governing this board or the board's own resolutions as to its conduct.

(8) Any person may contact the Missouri State Board of Accountancy, P.O. Box 613, Jefferson City, MO 65102-0613, (573) 751-0012 for information and application forms or to register a complaint involving the public accounting profession as provided in 4 CSR 10-1.030.

*AUTHORITY: section 326.110, RSMo (1994). * Original rule filed Sept. 13, 1978, effective Jan. 13, 1979. Amended: Filed Dec. 7, 1982, effective March 11, 1983. Amended: Filed Aug. 3, 1988, effective Nov. 24, 1988. Amended: Filed Nov. 13, 1992, effective June 7, 1993. Amended: Filed April 9, 1993, effective Oct. 10, 1993. Amended: Filed Feb. 1, 1996, effective July 30, 1996.*

**Original authority 1943, amended 1977, 1981, 1984, 1993, 1995.*

4 CSR 10-1.020 Board Compensation

PURPOSE: This rule fixes the compensation for the members of the Missouri State Board of Accountancy, in compliance with the mandates of section 326.200.4., RSMo.

(1) Each member of the Missouri State Board of Accountancy shall receive as compensation the sum of fifty dollars (\$50) for each day that any member devotes to the affairs of the board, except any member whose term of office began before September 28, 1977 who shall receive as compensation the sum of twenty-five dollars (\$25) for each day that member devotes to the affairs of the board.

(2) In addition to the compensation fixed in this rule, each member is entitled to reimbursement of his/her expenses necessarily

incurred in the discharge of his/her official duties.

(3) No request for the compensation provided in this rule shall be processed for payment unless sufficient funds are available for that purpose within the appropriation for this board.

*AUTHORITY: sections 326.110, RSMo (Cum. Supp. 1993) and 326.200, RSMo (1986). * Emergency rule filed Sept. 9, 1981, effective Sept. 19, 1981, expired Dec. 10, 1981. Original rule filed Sept. 9, 1981, effective Dec. 11, 1981. Amended: Filed July 13, 1993, effective Jan. 31, 1994.*

**Original authority: 326.110, RSMo (1943), amended 1977, 1981, 1984, 1993 and 326.200, RSMo (1943), amended 1947, 1951, 1955, 1967, 1977, 1981, 1985.*

4 CSR 10-1.030 Public Complaint Handling and Disposition Procedure

PURPOSE: This rule establishes a procedure for the receipt, handling and disposition of public complaints by the board, pursuant to the mandate of section 4.16(6) of the Omnibus State Reorganization Act of 1974, Appendix B, RSMo.

(1) The Missouri State Board of Accountancy shall receive and process each complaint alleging certain acts or practices which may constitute one (1) or more violations of the provisions of Chapter 326, RSMo by any licensee, permit holder, registrant of the board or unlicensed individual or entity. Any individual, except a member of the board, may make and file a complaint with the board. A member of the board may file a complaint if s/he excuses him/herself from further board deliberations or activity concerning the matters alleged within the complaint. The executive director or any staff member of the board may file a complaint in the same manner as any other person.

(2) Complaints should be mailed or delivered to the Missouri State Board of Accountancy to the attention of the executive director. However, actual receipt of the complaint at the board's administrative offices in any manner shall be sufficient. The complaint may be based upon personal knowledge or upon information and belief reciting information received from other sources.

(3) Oral or telephone communications will not be considered or processed as complaints,



but the person making the communications will be provided with a complaint form and requested to complete it and return it to the board. Any member of the administrative staff of the board may make and file a complaint based upon information and belief, in reliance upon oral or telephone communications received by the board, unless those communications are believed by the staff member to be false.

(4) Each complaint received under this rule shall be logged in a book maintained by the board for that purpose. Complaints shall be logged in consecutive order as received. The log book shall contain a record of each complainant's name and address; the name and address of the subject of the complaint; the date each complaint is received by the board; a brief statement of the acts complained of, including the name of any victim of the alleged acts or practices; a notation as to whether or not the complaint resulted in its dismissal by the board or settlement in lieu of filing of formal charges with the Administrative Hearing Commission or in the filing of a formal complaint with the Administrative Hearing Commission seeking disciplinary action; and the ultimate disposition of the complaint. This log book shall be a closed record of the board.

(5) Each complaint logged pursuant to this rule shall be acknowledged in writing. The acknowledgment shall state that the complaint is being investigated and shall be referred to the board or an appropriate subcommittee for consideration following the investigation. The complainant shall subsequently be informed in writing as to whether the complaint has been dismissed by the board or is being referred to legal counsel for filing with the Administrative Hearing Commission or for other legal action. The complainant shall be notified of the ultimate disposition of the complaint, excluding judicial appeals, and shall be provided with a copy of the decisions (if any) of the Administrative Hearing Commission and the board. The provisions of this section shall not apply to complaints filed by staff members or employees of the board, based upon information and belief, acting in reliance on third party information received by the board.

(6) Both the complaint and any information obtained as a result of the investigation shall be considered a closed record of the board and shall not be available for inspection by the public. However, upon receipt of a signed authorization on a form provided by the board from the person who is the subject of the

complaint and payment of the fee established under 4 CSR 10-2.160, the board shall provide that person, or that person's authorized representative, with a copy of the complaint and any attachments to the complaint unless otherwise privileged. During the investigative stage, the board or its executive staff shall keep the complaint and the fact of its existence confidential to the extent practicable.

(7) This rule shall not be deemed to limit the board's authority to file a complaint with the Administrative Hearing Commission charging a licensee, permit holder or registrant of the board with any actionable conduct or violation, whether or not the complaint exceeds the scope of the acts charged in preliminary public complaint filed with the board, and whether or not any public complaint has been filed with the board.

(8) The board interprets this rule, as required by law, to exist for the benefit for those members of the public who submit complaints to the board and for those persons and entities within the legislative and executive branches of government having supervisory or other responsibilities or control over the professional licensing boards. This rule is not deemed to protect or inure to the benefit of those licensees, permit holders, registrants or other persons against whom the board has instituted or may institute administrative or judicial proceedings concerning possible violations of the provisions of Chapter 326, RSMo.

AUTHORITY: section 326.110, RSMo (Cum. Supp. 1993). Original rule filed Nov. 10, 1981, effective April 11, 1982. Amended: Filed Jan. 23, 1986, effective June 28, 1986. Amended: Filed Aug. 13, 1987, effective Nov. 23, 1987. Amended: Filed April 3, 1990, effective Sept. 28, 1990. Amended: Filed April 9, 1993, effective Oct. 10, 1993.*

**Original authority 1943, amended 1977, 1981, 1984, 1993.*



COMPLAINT ALLEGING VIOLATION OF CHAPTER 326, ACCOUNTANTS, RSMo

1. Please type or print clearly in black ink.
2. Give the full name and address of the person, firm, or both, against whom the complaint is made.
3. Give the full name, address and telephone number of the person making the complaint.
4. State the facts of the complaint clearly and specifically. Copies of documents, letters or other exhibits supporting the complaint should be provided whenever possible.
5. Mail the completed complaint form to:
 William Boston, Executive Secretary
 Missouri State Board of Accountancy
 Post Office Box 613
 Jefferson City, MO 65102

Complaint is made against: _____

Address _____
(Street Address)

(City)

(State)

(Zip Code)

Name of person filing complaint: _____

Address _____
(Street Address)

(City)

(State)

(Zip Code)

(Phone No.)

Date(s) of alleged violation: _____

Detailed, specific statement of the facts upon which this complaint is based:
(use additional pages if necessary)

(Please complete back side of this form)



Will you, as the complainant, willingly testify at a hearing if the Missouri State Board of Accountancy takes disciplinary action as a result of this complaint?

Yes or No _____

I hereby certify that to the best of my knowledge all statements in the above complaint are true and correct.

(Signature of Complainant)

4 CSR 10-1.040 Board Policy on Release of Public Information

PURPOSE: This rule sets forth the board's written policy in compliance with sections 610.010—610.030, RSMo regarding the release of information on any meeting, record or vote of the board.

(1) The Missouri State Board of Accountancy is a public governmental body as defined in Chapter 610, RSMo and adopts the following as its written policy for compliance with the provisions of that chapter. This policy is open to public inspection and implements the provisions in Chapter 610, RSMo regarding the release of information on any meeting, record or vote of the Missouri State Board of Accountancy which is not closed pursuant to the provisions of Chapter 610, RSMo.

(2) All public records of the Missouri State Board of Accountancy shall be open for inspection and copying by any member of the general public during normal business hours (8 a.m. to 5 p.m. Monday through Friday, holidays excepted) except for those records closed pursuant to section 610.021, RSMo. All public meetings of the Missouri State Board of Accountancy not closed pursuant to the provisions of section 610.021, RSMo will be open to any member of the public.

(3) The Missouri State Board of Accountancy establishes the executive director of the board as the custodian of its records as required by section 610.023, RSMo. The executive director is responsible for the maintenance of the board's records and is responsible for responding to requests for access to public records.

(4) Whenever a request for inspection of public records is made and the individual inspecting the records requests copies of the records, the board may charge a reasonable fee for the cost for inspecting and copying the records. The fees charged by the board shall be as follows:

(A) A fee for copying public records shall not exceed the actual cost of the document search and duplication;

(B) The board may require payment for these fees prior to making the copies; and

(C) All fees collected shall be remitted to the director of revenue for deposit to the State Board of Accountancy Fund.

(5) Listings, directories, computer tapes and diskettes and computer labels of names and addresses of licensees of the board can be obtained by contacting the Management

Information Systems office of the Department of Economic Development, telephone number (573) 751-4387 and paying the fee established by that agency.

(6) Whenever a request for access to public records is made and the custodian believes that this access is not required under the provisions of Chapter 610, RSMo, the custodian shall consult with the Office of the Attorney General before making a determination whether to deny access to the records. In the event that contact by the custodian with the Office of the Attorney General is not practicable or is impossible, the custodian may make a decision whether to deny access. However, in those events, the custodian, within five (5) working days of the decision, shall consult with the Office of the Attorney General concerning the decision. Whenever the decision is made to deny access, the custodian will comply with the requirements in section 610.023, RSMo concerning informing the individual requesting access to the records. Whenever the custodian denies access to the records, the custodian shall supply to members of the board copies of the written response where the denial was conveyed to the requesting individual. At the next meeting of the board, the board shall either affirm the decision of the custodian or reverse the decision of the custodian. In the event that the board decides to reverse the decision of the custodian, the board shall direct the custodian to advise the person requesting access to the information and supply the access to the information during regular business hours at the convenience of the requesting party.

(7) The custodian shall maintain a file which will retain copies of all written requests for access to records and responses to these requests. This file shall be maintained as a public record of the board open for inspection by any member of the general public during regular business hours.

AUTHORITY: section 326.110, RSMo (1994). Original rule filed Oct. 22, 1987, effective March 25, 1988. Amended: Filed Feb. 25, 1993, effective Aug. 9, 1993. Amended: Filed Feb. 1, 1996, effective July 30, 1996.*

**Original authority 1943, amended 1977, 1981, 1984, 1993, 1995.*