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**Rules of  
Department of Commerce and  
Insurance**

**Division 2010—Missouri State Board of Accountancy  
Chapter 1—Organization and Description of Board**

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**Title 20—DEPARTMENT OF  
COMMERCE AND INSURANCE  
Division 2010—Missouri State  
Board of Accountancy  
Chapter 1—Organization and  
Description of Board**

**20 CSR 2010-1.010 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 Commerce and Insurance.

(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 Chapter 326, 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 and licensing of applicants;

(B) Registration and licensing of certified public accounting firms;

(C) The establishment and collection of fees, penalties, and all monies payable to the State Board of Accountancy Fund and the Missouri State Board of Accountancy Investigation Fund;

(D) Review and investigation of complaints;

(E) Disciplinary action including sanction of certificates, licenses, and permits of certified public accountants and certified public accounting firms who have been found to have violated the provisions of Chapter 326, RSMo; and

(F) Protecting the public while maintaining the integrity of the profession.

(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. Four (4) 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, PO Box 613, Jefferson City, MO 65102-0613, (573) 751-0012 or [www.pr.mo.gov/accountancy.asp](http://www.pr.mo.gov/accountancy.asp).

(7) The meetings of the board shall be conducted in accordance with the latest version of *Robert's 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, PO Box 613, Jefferson City, MO 65102-0613, (573) 751-0012, or [www.pr.mo.gov/accountancy.asp](http://www.pr.mo.gov/accountancy.asp) for information and application forms or to register a complaint involving the public accounting profession as provided in 20 CSR 2010-1.030.

(9) The provisions of this rule are declared severable. If any provision of this rule is held invalid by a court of competent jurisdiction, the remaining provisions of this rule shall remain in full force and effect, unless otherwise determined by a court of competent jurisdiction to be invalid.

*AUTHORITY: sections 326.256, 326.259.4, 326.262, 326.268.1, and 326.319, RSMo Supp. 2009.\* This rule originally filed as 4 CSR 10-1.010. 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. Amended: Filed April 5, 2004, effective July 30, 2004. Moved to 20 CSR 2010-1.010, effective Aug. 28, 2006. Amended: Filed April 3, 2006, effective Nov. 30, 2006. Amended: Filed Feb. 23, 2010, effective Aug. 30, 2010. Non-substantive change filed July 30, 2019, published Sept. 30, 2019.*

*\*Original authority: 326.256, RSMo 2001; amended 2002, 2008; 326.259, RSMo 2001; 326.262, RSMo 2001; 326.268, RSMo 2001; and 326.319, RSMo 2001.*

**20 CSR 2010-1.020 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 seventy dollars (\$70) for each day that any 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 326.268 and 326.271, RSMo Supp. 2007.\* This rule originally filed as 4 CSR 10-1.020. 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. Moved to 20 CSR 2010-1.020, effective Aug. 28, 2006. Amended: Filed April 3, 2006, effective Nov. 30, 2006. Amended: Filed May 27, 2008, effective Nov. 30, 2008.*

*\*Original authority: 326.268, RSMo 2001 and 326.271, RSMo 2001, amended 2002.*

**20 CSR 2010-1.030 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, certificate holder, permit holder, 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 he or she 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.

(4) Each complaint received under this rule shall be logged in a database maintained by the board for that purpose. The complaint database 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 database shall be a closed record of the board pursuant to section 326.295, RSMo.

(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. The board shall provide the subject of the complaint, or the subject of the complaint's authorized representative, upon a receipt of a signed authorization, 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.

(9) The provisions of this rule are declared severable. If any provision of this rule is held invalid by a court of competent jurisdiction, the remaining provisions of this rule shall remain in full force and effect, unless otherwise determined by a court of competent jurisdiction to be invalid.

*AUTHORITY: sections 326.262, 326.295, and 620.010.15(6), RSMo Supp. 2003. \* This rule originally filed as 4 CSR 10-1.030. 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. Amended: Filed April 5, 2004, effective July 30, 2004. Moved to 20 CSR 2010-1.030, effective Aug. 28, 2006.*

*\*Original authority: 326.262, RSMo 2001; 326.295, RSMo 2001; and 620.010, RSMo 1973, amended 1981, 1983, 1986, 1989, 1990, 1993, 1994, 1995, 1999, 2001.*

## 20 CSR 2010-1.050 Board Subpoena Power

*PURPOSE: This rule establishes a procedure for the power, handling and disposition of subpoenas issued by the board, pursuant to the mandate of section 326.262, RSMo.*

(1) The board shall have the power to issue a subpoena or to summon as necessary for the attendance and testimony of any witness, and shall have the power to issue a subpoena duces tecum for the production of any book, paper, document, or thing.

(2) The board as an administrative body having superintending control over the practice of public accounting in Missouri shall have the power of subpoena and this power of subpoena shall exist in all manner necessary with respect to complaints, investigations, disciplinary actions, or in the course of pursuing settlement. The board's power of subpoena shall not be interpreted as superceding or removing the limitations set forth in section 326.289.13, RSMo.

(3) In lieu of requiring attendance of a person to produce original documents in response to a subpoena duces tecum, the board may require sworn copies of such documents to be filed with it or delivered to its designated representative.

(4) In the course of any board investigation of a licensee, the board may subpoena client work papers or client communications maintained by a licensee that relate to and are in connection with services rendered to the client by the licensee or, alternatively, are material to the defense of the licensee.

(5) Information obtained by subpoena shall be considered a closed record of the board pursuant to 326.295, RSMo, unless otherwise provided by law, and except for use only in the proceeding of the matter for which such material was obtained.

(6) The board may enforce its subpoenas, including subpoenas duces tecum, by applying to the circuit court of Cole County, the



county of the investigation, hearing or proceeding, or any county where the person resides or may be found, for an order upon any person or firm who shall fail to obey a subpoena to show cause why such subpoena should not be enforced, which such order and a copy of the application therefore shall be served upon the person or firm in the same manner as a summons in a civil action, and if the circuit court shall, after a hearing, determine that the subpoena should be sustained and enforced, such court shall proceed to enforce the subpoena in the same manner as though the subpoena had been issued in a civil case in the circuit court.

*AUTHORITY: sections 326.262 and 326.268, RSMo Supp. 2005.\* Original rule filed April 3, 2006, effective Nov. 30, 2006.*

*\*Original authority: 326.262, RSMo 2001 and 326.265, RSMo 2001.*