

**DEPARTMENT OF STATE
Division of Professional Regulation**

100 Board of Accountancy

1.0 General Provisions

- 1.1 Pursuant to 24 **Del.C.** Ch. 1, the Delaware Board of Accountancy (“the Board”) is authorized to, and has adopted, these Rules and Regulations. The Rules and Regulations are applicable to all certified public accountants, public accountants, permit holders and applicants to the Board.
- 1.2 Information about the Board, including its meeting dates, may be obtained by contacting the Board’s Administrative Specialist at the Division of Professional Regulation (Division), Cannon Building, 861 Silver Lake Boulevard, Ste. 203, Dover, Delaware 19904, telephone (302) 744-4500. Requests to the Board may be directed to the same office.
- 1.3 The Board’s President shall preside at all meetings of the Board and shall sign all official documents of the Board. In the President’s absence, the Board’s Secretary shall preside at meetings and perform all duties usually performed by the President.
- 1.4 The Board may seek counsel, advice and information from other governmental agencies and such other groups as it deems appropriate.
- 1.5 The Board may establish such subcommittees as it determines appropriate for the fair and efficient processing of the Board’s duties.
- 1.6 The Board reserves the right to grant exceptions to the requirements of the Rules and Regulations upon a showing of good cause by the party requesting such exception, provided that the exception is not inconsistent with the requirements of 24 **Del.C.** Ch. 1.
- 1.7 Board members are subject to the provisions applying to “honorary state officials” in the “State Employees’, Officers’ and Officials’ Code of Conduct,” found at 29 **Del.C.** Ch. 58. No member of the Board shall: (1) serve as a peer reviewer in a peer review of a licensee; or (2) be an instructor in an examination preparation course or school or have a financial interest in such an endeavor.

14 DE Reg. 55 (07/01/10)

2.0 Professional Conduct

A certified public accountant, or a public accountant holding a certificate or permit issued by this Board, agrees to comply with the Rules of Conduct contained in the Code of Professional Ethics of the American Institute of Certified Public Accountants. All changes in the Rules and Interpretations made by the American Institute of Certified Public Accountants (AICPA) shall automatically be made a part of these Rules and Regulations unless specifically rejected by the Board.

3.0 Definitions

An “**agreed-upon procedures engagement**” is one which is to be performed in accordance with applicable attestation standards and is one in which a Licensee is engaged to issue a written finding(s) that (i) is based on specific procedures that the specified parties agree are sufficient for their purposes, (ii) is restricted to the specified parties, and (iii) does not provide an opinion or negative assurance.

For purposes of the definition of “**attest**”, the Board adopts and incorporates by reference the AICPA’s Statements on Auditing Standards (SAS) as they existed as of May 25, 2016.

“**Audit**” means the procedures performed in accordance with applicable auditing standards for the purpose of expressing or disclaiming an opinion on the fairness with which the historical financial information is presented in conformity with generally accepted accounting principles, another comprehensive basis of accounting, or basis of accounting described in the report.

“**Financial statements**” means statements and footnotes related thereto that undertake to present an actual or anticipated financial position as of a point in time, or results of operations, cash flow, or changes in financial position for a period of time, in conformity with generally accepted accounting principles or another comprehensive basis of accounting. The term does not include incidental financial data included in management advisory service reports to support recommendations to a client; nor does it include tax returns and supporting schedules.

TITLE 24 REGULATED PROFESSIONS AND OCCUPATIONS
DELAWARE ADMINISTRATIVE CODE

20 DE Reg. 820 (04/01/17)

4.0 Applications

- 4.1 Applications for examination and permits to practice and renewals of permits to practice shall be submitted on forms approved by the Board.
- 4.2 The Board may require additional information or explanation when it has questions about an applicant's qualifications or application materials. An application is not complete or in proper form until the Board has received all required and requested documents, materials, information and fees.

14 DE Reg. 55 (07/01/10)

20 DE Reg. 820 (04/01/17)

5.0 Designations

- 5.1 Only the following individuals and entities may use the designation "certified public accountant", the abbreviation "CPA", and other designations which suggest that the individual or entity is a certified public accountant or practicing certified public accountancy:
 - 5.1.1 An individual who is registered with the Board and holds an active permit to practice as a certified public accountant. A permit to practice is considered to be active when the holder has not placed the permit to practice in inactive status pursuant to 24 **Del.C.** §106(a), 24 **Del.C.** §108(e) or subsection 5.5 herein and when the holder has properly renewed that permit during the most recent renewal period.
 - 5.1.2 A sole proprietorship, partnership, corporation, or any other entity authorized under Delaware law or a similar statute of another state which is registered with the Board and holds a current firm permit to practice.
 - 5.1.3 An individual who qualifies for a practice privilege under 24 **Del.C.** §109.
 - 5.1.4 A sole proprietorship, partnership, corporation, or any other legal entity that is practicing certified public accountancy in Delaware under a practice privilege.
- 5.2 Holders of certificates only who have never held a permit to practice may not use the designation "CPA".
- 5.3 Up to and including June 30, 2017, an individual who holds a certificate of certified public accountant and at one time held a permit to practice that has since lapsed may use the designation "certified public accountant" or the abbreviation "CPA" if:
 - 5.3.1 The certificate of certified public accountant has not been suspended or revoked and is in good standing;
 - 5.3.2 The individual does not engage in the practice of certified or public accountancy and does not offer to perform certified or public accountancy services; and
 - 5.3.3 The individual places the words "not in public practice" adjacent to the CPA title on any business card, letterhead or any other document or device, with the exception of his or her CPA certificate on which their CPA title appears.
- 5.4 After June 30, 2017, the holder of a certificate who previously held a permit to practice and did not reinstate the permit to practice pursuant to 24 **Del.C.** §108(g) and Section 7.0 may not use the designation "CPA (not in public practice)".
- 5.5 The holder of a CPA permit to practice who no longer provides any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, regardless of whether that service or advice is compensated for, may notify the Board that they want to place the permit to practice in inactive status pursuant to the following:
 - 5.5.1 Such notification must be made on a form approved by the Board and
 - 5.5.2 Such notification must be done after the holder of the permit to practice is no longer providing the service or advice stated in subsection 5.5.
 - 5.5.3 Inactive status is not effective until the holder is duly notified by the Board that the Board has approved the request for inactive status.
 - 5.5.4 The holder of an inactive permit to practice is exempt from continuing education requirements until they want to change their permit status to active.
 - 5.5.5 The holder of an inactive permit to practice may use the designation "CPA, Inactive".
 - 5.5.6 If the holder of an inactive permit wants to reactivate their permit to practice, they must do so prior to providing any type of service or advice stated in subsection 5.5 and must meet the continuing education

requirement then in effect. Such continuing education must have been completed within the two years prior to the date of the application for reactivation of the permit to practice.

- 5.5.7 A request to reactivate a permit to practice active must be done on a form approved by the Board and is not effective until the holder is duly notified by the Board of the Board's acceptance of the request.
- 5.6 Only the following individuals and entities may use the designation "public accountant," the abbreviation "PA", and other designations which suggest that the user is a public accountant or practices public accountancy.
- 5.6.1 An individual who is registered with the Board and holds a permit to practice public accountancy in good standing.
- 5.6.2 A sole proprietorship, partnership, corporation, or any other entity authorized under Delaware law or a similar statute of another state which is registered with the Board and holds a current firm permit in good standing to practice public accountancy.
- 5.6.3 An individual may not refer to his or her business or sign tax returns as "John/Jane Doe, PA" without a permit to practice public accountancy.
- 5.6.4 Nothing herein shall limit the use of the designation "P.A." when it refers to a "professional association".
- 5.7 No person, sole proprietorship, partnership, corporation, or any other entity authorized under Delaware law or a similar statute of another state shall hold him/her/itself or otherwise use the title or designation "certified accountant", "chartered accountant", "enrolled accountant", "licensed accountant", "registered accountant", "licensed public accountant", "registered public accountant", or any other title or designation likely to be confused with "certified public accountant" or "public accountant", or any other abbreviations of any prohibited titles or designations likely to be confused with "CPA" or "PA". It is not a violation of this clause for an individual on whom has been conferred, by the Internal Revenue Service, the title enrolled agent to use that title or the abbreviation "EA".
- 5.8 No person, sole proprietorship, partnership, or corporation, or any other entity authorized under Delaware law or a similar statute of another state shall use a title, certification or specialized designation that includes the word "accredited" or "certified" or an abbreviation of such a title, certification or designation or otherwise claim a qualification unless that designation has been conferred by a bona fide organization after evaluation of the individual's credentials and competencies. This includes such certifications and designations as "Certified Financial Planner™", "CFP", "CVA", "ABV", etc.

20 DE Reg. 820 (04/01/17)

6.0 Requirements and Qualifications for a Permit to Practice as a Certified Public Accountant

- 6.1 Each person who is engaged in the practice of certified public accountancy whether as a principal or employee of a firm and whose principal place of business is in Delaware must maintain a valid permit to practice certified public accountancy. A valid permit to practice is one that has not been placed in inactive status pursuant to 24 Del.C. §108(e) and subsection 5.5 and has been renewed during the most recent renewal period by meeting the applicable continuing education and any other applicable requirements.
- 6.2 Each applicant for a permit to practice certified public accountancy pursuant to 24 Del.C. §107 must provide the Board with the following:
- 6.2.1 A statement under oath or other verification satisfactory to the Board that the applicant has not been convicted of a crime that is substantially related to the practice of accountancy as stated in subsection 12.1.
- 6.2.2 Evidence in a form satisfactory to the Board that the applicant has successfully passed the Uniform Certified Public Accountant Examination or its successor examination as established by the AICPA and the National Association of State Boards of Accountancy (NASBA).
- 6.2.2.1 Applications to take the Certified Public Accountant Examination must be made on a form provided by the Board or its designee and filed with the Board or its designee by a due date specified by the Board or its designee in the application form.
- 6.2.2.2 An application will not be considered filed until the application fee and examination fee required by this regulation and all required supporting documents have been received, including proof of identity as determined by the Board or its designee and specified on the application form, official transcripts and proof that the applicant has satisfied the education requirement.
- 6.2.2.3 An applicant who fails to appear for the examination shall forfeit all fees charged for both the application and the examination.

TITLE 24 REGULATED PROFESSIONS AND OCCUPATIONS
DELAWARE ADMINISTRATIVE CODE

- 6.2.2.4 The Board or its designee will forward notification of eligibility for the computer-based examination to NASBA's National Candidate Database.
- 6.2.2.5 Eligible applicants shall be notified of the time and place of the examination, or shall independently contact the Board, the Board's designee or a test center operator to schedule the time and place for the examination at an approved test site. Scheduling reexaminations must be made in accordance with subsection 6.2.2.8 below.
- 6.2.2.6 The examination required by 24 **Del.C.** §107 shall test the knowledge and skills required for performance as an entry-level certified public accountant. The examination shall include the subject areas of accounting and auditing and related knowledge and skills as the Board may require.
- 6.2.2.7 An applicant shall be required to pass all Test Sections of the examination in order to qualify for a permit to practice. The applicant must attain the uniform passing grade established through a psychometrically acceptable standard-setting procedure and approved by the Board.
- 6.2.2.8 An applicant may take the required Test Sections individually and in any order. Credit for any Test Section(s) passed shall be valid for eighteen months from the actual date the applicant took that Test Section, without having to attain a minimum score on any failed Test Section(s) and without regard to whether the applicant has taken other Test Sections.
- 6.2.2.8.1 Applicants must pass all four Test Sections of the Uniform CPA Examination within a rolling eighteen-month period, which begins on the date that the first Test Section(s) passed is taken.
- 6.2.2.8.2 Applicants cannot retake a failed Test Section(s) in the same examination window. An examination window refers to a specified time period (currently three months) in which applicants have an opportunity to take the CPA examination.
- 6.2.2.8.3 If the Board determines the examination changes necessary to eliminate the test window limitations have been implemented, subsection 6.2.2.8.2 will no longer be effective, and applicant can retake a test section once their grade for any previous attempt of that same test section has been released.
- 6.2.2.8.4 In the event all four Test Sections of the Uniform CPA Examination are not passed within the rolling eighteen-month period, credit for any Test Section(s) passed outside the eighteen-month period will expire and that Test Section(s) must be retaken.
- 6.2.2.9 An applicant shall retain credit for any and all Test Sections of the examination passed as a candidate of another state if such credit would have been given under then applicable requirements in Delaware.
- 6.2.2.10 An applicant shall be deemed to have passed the Uniform CPA Examination once the applicants holds at the same time valid credit for passing each of the four Test Sections of the examination. For purposes of this section, credit for passing a Test Section of the computer-based examination is valid from the actual date of the Testing Event for that Test Section, regardless of the date the applicant actually receives notice of the passing grade.
- 6.2.2.11 Notwithstanding subsection 6.2.2.10, the Board may in particular cases extend the term of credit validity upon a showing that the credit was lost by reason of circumstances beyond the applicant's control.
- 6.2.2.12 The applicant shall, for each Test Section scheduled by the applicant to the Board or its designee, pay a Testing Fee that includes the actual fees charged by the AICPA, NASBA, and the Test Delivery Service Provider, as well as reasonable application fees established by the State Board or its designee.
- 6.2.2.13 Cheating by an applicant in applying for, taking or subsequent to the examination will be deemed to invalidate any grade otherwise earned by an applicant on any Test Section of the examination, and may warrant summary expulsion from the test site and disqualification from taking the examination for a specified period of time.
- 6.2.2.14 For purposes of this regulation, the following actions or attempted activities, among others, may be considered cheating:
- 6.2.2.14.1 Falsifying or misrepresenting educational credentials or other information required for admission to the examination;
- 6.2.2.14.2 Communication between applicants inside or outside the test site or copying another applicant's answers while the examination is in progress;

- 6.2.2.14.3 Communication with others inside or outside the test site while the examination is in progress;
- 6.2.2.14.4 Substitution of another person to sit in the test site in the stead of an applicant;
- 6.2.2.14.5 Reference to crib sheets, textbooks or other material or electronic media (other than that provided to the applicant as part of the examination) inside or outside the test site while the examination is in progress;
- 6.2.2.14.6 Violating the nondisclosure prohibitions of the examination or aiding or abetting another in doing so, or otherwise participating in the collection of Test Items for use, redistribution or sale;
- 6.2.2.14.7 Retaking or attempting to retake a Test Section by an individual holding a valid certificate or permit to practice or by an applicant who has unexpired credit for having already passed the same Test Section, unless the individual has been directed to retake a Test Section pursuant to Board order or unless the individual has been expressly authorized by the Board to participate in a "secret shopper" program.
- 6.2.2.15 In any case where it appears that cheating has occurred or is occurring, the Board or its representatives may either summarily expel the applicant involved from the examination or move the applicant to a position in the Test Center away from other examinees where the applicant can be watched more closely.
- 6.2.2.16 In any case where the Board believes that it has evidence that an applicant has cheated on the examination, including those cases where the applicant has been expelled from the examination, the Board shall conduct an investigation and may conduct a hearing consistent with the requirements of the state's Administrative Procedures Act following the examination session for the purpose of determining whether or not there was cheating, and if so what remedy should be applied. In such proceedings, the Board shall decide:
 - 6.2.2.16.1 Whether the applicant shall be given credit for any portion of the examination completed in that session; and
 - 6.2.2.16.2 Whether the applicant shall be barred from taking the examination and if so, for what period of time.
- 6.2.2.17 In any case where the Board or its representative permits an applicant to continue taking the examination, it may depending on the circumstances:
 - 6.2.2.17.1 Admonish the applicant;
 - 6.2.2.17.2 Seat the applicant in a segregated location for the rest of the examination;
 - 6.2.2.17.3 Keep a record of the applicant's seat location and identifying information, and the names and identifying information of the applicants in close proximity of the applicant; and/or
 - 6.2.2.17.4 Notify the National Candidate Database and the AICPA and/or the Test Center of the circumstances, so that the applicant may be more closely monitored in future examination sessions.
- 6.2.2.18 In any case in which an applicant is refused credit for any Test Section of an examination taken, disqualified from taking any Test Section, or barred from taking the examination in the future, the Board will provide to the Board of Accountancy of any other state to which the applicant may apply for the examination information as to the Board's findings and actions taken.
- 6.2.2.19 Notwithstanding any other provisions under this regulation, the Board or its designee may postpone scheduled examinations, the release of grades, or the issuance of permits to practice due to a breach of examination security; unauthorized acquisition or disclosure of the contents of an examination; suspected or actual negligence, errors, omissions, or irregularities in conducting an examination; or for any other reasonable cause or unforeseen circumstance.
- 6.2.3 Evidence in a form satisfactory to the Board that the applicant has successfully completed the AICPA self-study program "Professional Ethics for CPAs," or its successor course, with a passing grade within 10 years of the date of the application.
- 6.2.4 Evidence in a form satisfactory to the Board that the applicant has completed at least 150 semester hours of college education including a Baccalaureate Degree or a higher degree or met the educational requirements of a state that was deemed to be substantially equivalent as of January 1, 2009 and in which the applicant was a CPA examination candidate and passed said exam. The total educational program shall include a concentration in accounting.
 - 6.2.4.1 The applicant also must, upon request, submit proof that the college or university granting the degree was, at the time of the applicant's graduation, accredited by the Middle States Association

TITLE 24 REGULATED PROFESSIONS AND OCCUPATIONS
DELAWARE ADMINISTRATIVE CODE

of Colleges and Secondary Schools or by another comparable regional accrediting association. A degree granted by a college or university not so accredited at the time of applicant's graduation will not be accepted. Graduates of non-United States (U.S.) degree programs will be required to have their credentials evaluated by a credential evaluation service acceptable to the Board, to determine equivalency to U.S. regional accreditation.

- 6.2.4.2 The concentration in accounting must be completed at an accredited college or university and consist of at least 24 semester hours of courses in accounting principles, intermediate accounting, cost accounting, tax, auditing, advanced accounting, accounting information systems, and law. Courses in other business subjects, such as banking, computer science, economics, finance, insurance, management and marketing will not be accepted as accounting courses for this purpose.
- 6.2.5 Evidence in a form satisfactory to the Board that the applicant meets all of the following experience requirements:
- 6.2.5.1 Experience may consist of providing any type of services or advice using accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills.
- 6.2.5.2 Qualifying experience shall be verified by a United States certified public accountant who at the time of supervision held a valid CPA permit to practice from Delaware or a comparable license from another United States jurisdiction and who supervised the applicant. The verification shall be notarized.
- 6.2.5.3 Each applicant must submit an affidavit from the applicant's supervisor for each employer with whom qualifying experience is claimed, setting forth the dates of employment, describing the nature of applicant's duties by area and affirming that the applicant discharged his or her duties in a competent and professional manner. The affidavit must be signed by the supervising certified public accountant(s) and notarized and include a statement indicating the jurisdiction of his or her license.
- 6.2.5.4 Only experience obtained after the conferring of the degree under which the candidate applies shall be accepted. A "year" of qualifying experience shall consist of full or part-time employment that extends over a period of no less than a year and no more than three years and includes no fewer than 2,000 hours of performance of services described in subsection 6.2.5.1.
- 6.2.6 A statement under oath or other verification satisfactory to the Board that the applicant has not engaged in any acts that would be grounds for discipline by the Board.
- 6.2.7 A certified statement from the licensing authority, or comparable agency, that the applicant has no pending disciplinary proceedings or complaints against him or her in each jurisdiction where the applicant currently or previously held a permit to practice.

7 DE Reg. 494 (10/01/03)

14 DE Reg. 55 (07/01/10)

18 DE Reg. 155 (08/01/14)

19 DE Reg. 68 (07/01/15)

20 DE Reg. 820 (04/01/17)

24 DE Reg. 490 (11/01/20)

7.0 Issuance and Renewal of CPA Permits to Practice and Maintenance of Competency

7.1 Reciprocity

- 7.1.1 These regulations provide two distinct routes for an individual already licensed in another state to obtain a reciprocal permit to practice in this State. Individuals may qualify for a reciprocal permit to practice as described in 24 **Del.C.** §109 (substantial equivalency) or as described in Section 108(c)(2) and subsection 7.2 below. Individuals with a principal place of business in another state may offer or render services in this state pursuant to substantial equivalence (see 24 **Del.C.** §109).
- 7.1.2 If the substantial equivalency standard set out in 24 **Del.C.** §109 is not applicable, the Board shall issue a reciprocal permit to practice to the holder of a certificate, license or permit issued by another state provided that the applicant meets each of the following requirements:

- 7.1.2.1 Has successfully completed the CPA examination. Successful completion of the examination means that the applicant passed the examination in accordance with the rules of the other state at the time it granted the applicant's initial certificate, license or permit.
- 7.1.2.2 Has satisfied the 4-in-10 experience requirement set out in 24 **Del.C.** §108(c)(2)(b).
- 7.1.2.3 Has experience of the type required under the 24 **Del.C.** §107(f) and this regulation for issuance of the initial permit to practice.
- 7.1.2.4 Has met the CPE requirement pursuant to 24 **Del.C.** §108(e).
- 7.2 Continuing professional education requirements for renewal of permits to practice
 - 7.2.1 Hours Required
 - 7.2.1.1 Each permit holder must have completed at least 80 hours of acceptable continuing professional education each biennial reporting period. Each biennial reporting period ends on June 30 of each odd-numbered year. The eighty hours of acceptable continuing professional education submitted must have been completed in the immediately preceding two-year period and must include eight (8) credit hours in accounting and/or auditing and eight (8) credit hours in taxation and four (4) credit hours in a Delaware specific ethics course approved by the Board as set forth in subsection 7.2.3.2. In addition to these 20 specified hours, each permit holder must complete at least an additional twenty (20) credit hours in either accounting, auditing or taxation.
 - 7.2.1.2 Beginning on July 1, 2017, each permit holder must complete at a minimum 20 hours of continuing professional education in each year of the reporting period.
 - 7.2.2 Reporting Requirements: License renewal may be accomplished online at www.dpr.delaware.gov. Each permit holder shall attest as to whether the continuing professional education was completed as required by subsection 7.2.
 - 7.2.2.1 Attestation shall be completed electronically.
 - 7.2.2.2 Audits will be performed by the Board to ensure compliance with the continuing professional education requirements.
 - 7.2.2.2.1 The Board will notify permit holders within sixty (60) days of June 30 of each biennial renewal period that they have been selected for audit.
 - 7.2.2.2.2 Permit holders selected for random audit shall be required to submit a summary of their continuing professional education attendance on a Board approved log with verification within thirty (30) days of the date of notification of selection for audit.
 - 7.2.2.3 Verification shall include such information necessary for the Board to assess whether the course or other activity meets the continuing professional education requirements in subsection 6.2. While course brochures may be used to verify hours, they are not considered to be acceptable proof for use of verification of course attendance. Verification must include, but is not limited to, the following information:
 - Date of course;
 - Location of course, if applicable;
 - Field of study;
 - Sponsor of course;
 - Title of course or description of content;
 - Number of hours claimed; and
 - Type of instructional/delivery method.
 - 7.2.2.4 The Board shall review all documentation submitted by permit holders pursuant to the audit. If the Board determines that the permit holder has met the continuing professional education requirements, his or her permit shall remain in effect. If the Board determines that the permit holder has not met the requirements, the permit holder shall be notified and a hearing may be held pursuant to the Administrative Procedures Act. The hearing will be conducted to determine if there are any extenuating circumstances justifying the noncompliance with the continuing professional education requirements. Unjustified noncompliance with the requirements set forth in these Rules and Regulations shall constitute a violation of 24 **Del.C.** §117(6) and the permit holder may be subject to one or more of the disciplinary sanctions set forth in 24 **Del.C.** §118. The Board has the authority to enter into a consent agreement with the permit holder prior to conducting a hearing.

TITLE 24 REGULATED PROFESSIONS AND OCCUPATIONS
DELAWARE ADMINISTRATIVE CODE

- 7.2.3 Proration: Continuing professional education requirements shall be prorated for new permit holders only. Thereafter all permit holders are required to complete at least eighty hours of acceptable continuing professional education biennially.
- 7.2.3.1 If the initial permit was issued less than one year prior to the renewal date, there shall be no continuing professional education requirement for that period. The requirement of a minimum of 20 hours to be completed in each year shall be waived.
- 7.2.3.2 If the initial permit was issued at least one year, but less than two years prior to the renewal date, the continuing professional education requirement shall be 40 hours for that period, and the requirement of a minimum of 20 hours to be completed in each year shall be waived. The 40 hours of continuing professional education shall consist at a minimum of eight (8) credit hours in accounting and/or auditing and eight (8) credit hours in taxation and four (4) credit hours in a Delaware specific ethics course approved by the Board.
- 7.2.4 Exceptions: The Board has the authority to make exceptions to the continuing professional education requirements for reasons including, but not limited to, health, military service, and retirement. Requests for exceptions shall be made in writing and received by the Board prior to the applicable renewal period.
- 7.2.5 Qualified Programs.
- 7.2.5.1 General Determination: The overriding consideration in determining if a specific program qualifies as a continuing professional education program is whether it is a formal program of learning which contributes directly to the professional competence of the permit holder.
- 7.2.5.2 Formal Programs: Formal programs requiring class attendance will qualify only if:
- 7.2.5.2.1 An outline is prepared in advance and the plan sponsor agrees to preserve a copy for five years or the outline is provided to the participant or both.
- 7.2.5.2.2 The program is at least an hour (a fifty-minute period) in length. After the initial hour of a program, half-hour increments (25 minutes) may be approved.
- 7.2.5.2.3 The program is conducted by a qualified instructor or discussion leader.
- 7.2.5.2.4 A record of registration or attendance is maintained for five years or the participant is furnished with a statement of attendance, or both.
- 7.2.5.2.5 Webinars, or internet seminars, and teleconference events shall be deemed group programs provided that the requirements of subsections 7.2.5.2.1, 7.2.5.2.2, 7.2.5.2.3 and 7.2.5.2.4 are met and provided that there is opportunity for live interaction between participants and the instructor and provided that a certificate is issued.
- 7.2.5.3 Programs deemed approved: Provided the criteria in subsections 7.2.5.1 and 7.2.5.2 are met, the following are deemed to qualify for continuing professional education:
- 7.2.5.3.1 Programs approved by NASBA;
- 7.2.5.3.2 Professional development programs of national, state and local accounting organizations;
- 7.2.5.3.3 Technical sessions at meeting of national, state and local accounting organizations and their chapters;
- 7.2.5.3.4 University or college courses:
- 7.2.5.3.4.1 Credit courses: each semester hour credit shall equal 5 hours of continuing professional education.
- 7.2.5.3.4.2 Non-credit courses: each classroom hour shall equal one hour of continuing professional education;
- 7.2.5.3.5 Programs of other organizations (accounting, industrial, professional, etc.);
- 7.2.5.3.6 Other organized educational programs on technical and other practice subjects including "in-house" training programs of certified public accounting or public accounting firms.
- 7.2.5.4 Correspondence and Individual Study Programs: Formal correspondence or other individual study programs which provide evidence of satisfactory completion will qualify, with the amount of credit to be determined by the Board. The Board will not approve any program of learning that does not offer sufficient evidence that the work has actually been accomplished. The maximum credit toward meeting the continuing professional education requirement with formal correspondence or other individual study programs shall not exceed 30% of the total requirement.
- 7.2.5.5 Instructors and Discussion Leaders: Credit for one hour of continuing professional education will be awarded for each hour completed as an instructor or discussion leader plus two additional

hours of credit for each classroom hour for research and preparation to the extent that the activity contributes to the professional competence of the registrant as determined by the Board. No credit will be awarded for repeated offerings of the same subject matter. The maximum credit toward meeting the continuing professional education requirement as an instructor or discussion leader shall not exceed 50% of the total requirement.

- 7.2.5.6 Published Articles and Books: One hour credit will be granted for each 50 minute period of preparation time on a self-declaration basis to a maximum of 20 hours in each biennial reporting period. A copy of the published article must be submitted to the Board upon request.
- 7.2.5.7 Committee, Dinner, Luncheon and Firm Meetings. One hour credit will be granted for each 50 minutes of participation. Credit will only be granted for those meetings which are structured as a continuing education program.
- 7.2.6 Evidence of Completion - Retention
- 7.2.6.1 Primary responsibility for documenting the Board's continuing professional education requirements rest with the applicant. Evidence in support of the requirements shall be retained for a period of five years after completion of the educational activity.
- 7.2.6.2 Sufficiency of evidence includes retention of course outlines and such signed statements of attendance as may be furnished by the sponsor.
- 7.2.6.3 For courses taken for scholastic credit in accredited universities or colleges, evidence of satisfactory completion of the course will satisfy the course outline and attendance record.
- 7.2.6.4 For non-credit courses at accredited universities or colleges, a statement of the hours of attendance signed by the instructor or an authorized official of the sponsoring institution, must be obtained and retained by the applicant. Course outlines may be retained by the sponsoring institution for a period of five years in lieu of retention of the outlines by the applicant.
- 7.2.7 Composition of Continuing Professional Education: The specific course requirements are set forth in subsection 7.2. Elective credit hours may be satisfied by general subject matters so long as they contribute to the professional competence of the individual practitioner. Such general subject matters include, but are not limited to, the following areas:
- Accounting
 - Administrative Practice
 - Auditing
 - Business Law
 - Communication Arts
 - Computer Science
 - Economics
 - Finance, Production and Marketing
 - Management Services Mathematics, Statistics, Probability, and Quantitative Applications in Business
 - Personnel Relations, Business Management and Organization
 - Social Environment of Business
 - Specialized Areas of Industry
 - Taxation
- 7.2.8 The Board may make an exception to the requirement set out in subsection 7.2.1 for a CPA permit holder who has been granted inactive status and who does not perform or offer to perform one or more kinds of services involving the use of accounting or auditing skills, including the issuance of reports on financial statements or other compilation communication, or of one or more kinds of management advisory, financial advisory or consulting services, or the preparation of tax returns or the furnishing of advice on tax matters. Those requesting inactive status and those granted inactive status must comply with all of the following requirements.
- 7.2.8.1 Permit holders who request inactive status must do so on forms prescribed by the Board. Inactive status is not valid until approved by the Board.
- 7.2.8.2 Permit holders granted an exception by the Board must place the word "inactive" adjacent to their CPA title on any business card, letterhead or any other document or device, with the exception of their CPA certificate, on which their CPA title appears.
- 7.2.8.3 Permit holders granted an exception by the Board must comply with a re-entry continuing professional education requirement defined by the Board as set out in subsection 7.2.8.4 and must

TITLE 24 REGULATED PROFESSIONS AND OCCUPATIONS
DELAWARE ADMINISTRATIVE CODE

request re-entry on forms prescribed by the Board and be approved for re-entry before they may discontinue use of the word "inactive" in association with their CPA title.

7.2.8.4 Permit holders requesting re-entry must comply with the continuing professional education requirement as set out in subsection 7.2.1.1 in the two-year period prior to the date of application for re-entry.

7.2.9 CPAs who hold expired permits to practice as of July 1, 2016 may apply to have their permit to practice reinstated after completing the continuing professional requirement set out in subsection 7.2.1.1 during the current renewal period from July 1, 2015 to June 30, 2017.

7.2.9.1 CPAs who hold expired permits to practice as of July 1, 2016 and who fail to meet the permit reinstatement requirement of subsection 7.2.9 above must meet all of the requirements for initial issuance of permits to practice.

20 DE Reg. 820 (04/01/17)

21 DE Reg. 53 (07/01/17)

25 DE Reg. 871 (03/01/22)

8.0 Substantial Equivalency

8.1 An individual whose principal place of business is and remains outside this State may practice certified public accountancy in this State under a practice privilege provided that:

8.1.1 The individual has an active certified public accountant license in good standing issued by another state which the NASBA National Qualification Appraisal Service has verified to be in substantial equivalence with the certified public accountant licensure requirements of the AICPA/NASBA Uniform Accountancy Act, or the individual has an active certified public accountant license in good standing issued by another state which the NASBA National Qualification Appraisal Service has not verified to be in substantial equivalence with the certified public accountant licensure requirement of the AICPA/NASBA Uniform Accountancy Act, but the individual has obtained from the NASBA National Qualification Appraisal Service verification that the individual's certified public accountancy qualifications are substantially equivalent to the certified public accountant licensure requirements of the AICPA/NASBA Uniform Accountancy Act; and

8.1.2 The individual consents to each of the terms and conditions pertaining to the use of practice privileges as specified in 24 **Del.C.** §109.

20 DE Reg. 820 (04/01/17)

9.0 Requirements for Permit to Practice Public Accountancy

9.1 Each applicant for a permit to practice public accountancy must provide the Board with the following:

9.1.1 A statement under oath or other verification satisfactory to the Board that the applicant is of good character as that term is defined in 24 **Del.C.** §110(c)(1).

9.1.2 Evidence in a form satisfactory to the Board that the applicant holds, as a minimum, an associate degree with a concentration in accounting. Subsections 6.2.4.1 and 6.2.4.2 also apply to applicants for permits to practice public accountancy.

9.1.3 Evidence in a form satisfactory to the Board that the applicant has successfully passed the accounting examination given by the Accreditation Council for Accountancy and Taxation, which is the examination recognized by the National Society of Public Accountants, or both the Financial Accounting and Reporting (FAR) and Auditing and Attestation (AUD) portions of the Uniform Certified Public Accounting Examination. An applicant shall qualify to sit for the FAR and AUD portions of the Uniform Certified Public Accountants Examination only if he or she holds at least a Baccalaureate Degree with 120 credit hours.

9.1.4 Evidence in a form satisfactory to the Board that the applicant has successfully completed the AICPA self-study program "Professional Ethics for CPAs," or its successor course, with a grade of not less than 90% within 10 years of the date of the application.

9.1.5 A statement under oath or other verification satisfactory to the Board that the applicant has not engaged in any acts that would be grounds for discipline by the Board.

9.1.6 A certified statement from the licensing authority, or comparable agency, that the applicant has no pending disciplinary proceedings or complaints against him or her in each jurisdiction where the applicant currently or previously held a permit to practice.

9.2 Continuing professional education requirements for renewal of permits to practice

- 9.2.1 Hours Required
- 9.2.1.1 Each permit holder must have completed at least 80 hours of acceptable continuing professional education each biennial reporting period. Each biennial reporting period ends on June 30 of each odd-numbered year. The eighty hours of acceptable continuing professional education submitted must have been completed in the immediately preceding two-year period and must include eight (8) credit hours in accounting and/or auditing and eight (8) credit hours in taxation and four (4) credit hours in a Delaware specific ethics course approved by the Board. In addition to these 20 specified hours, each permit holder must complete at least an additional twenty (20) credit hours in either accounting, auditing or taxation.
- 9.2.1.2 Beginning on July 1, 2017, each permit holder must complete at a minimum 20 hours of continuing professional education in each year of the reporting period.
- 9.2.2 Reporting Requirements: License renewal may be accomplished online at www.dpr.delaware.gov. Each permit holder shall attest as to whether the continuing professional education was completed as required by subsection 9.2.
- 9.2.2.1 Attestation shall be completed electronically.
- 9.2.2.2 Audits will be performed by the Board to ensure compliance with the continuing professional education requirements.
- 9.2.2.2.1 The Board will notify permit holders within sixty (60) days of June 30 of each biennial renewal period that they have been selected for audit.
- 9.2.2.2.2 Permit holders selected for random audit shall be required to submit a summary of their continuing professional education attendance on a Board-approved log with verification within thirty (30) days of the date of notification of selection for audit.
- 9.2.2.3 Verification shall include such information necessary for the Board to assess whether the course or other activity meets the continuing professional education requirements in subsection 9.2. While course brochures may be used to verify hours, they are not considered to be acceptable proof for use of verification of course attendance. Verification must include, but is not limited to, the following information:
- Date of course;
 - Location of course, if applicable;
 - Field of study;
 - Sponsor of course;
 - Title of course or description of content;
 - Number of hours claimed; and
 - Type of instructional/delivery method.
- 9.2.2.4 The Board shall review all documentation submitted by permit holders pursuant to the audit. If the Board determines that the permit holder has met the continuing professional education requirements, his or her permit shall remain in effect. If the Board determines that the permit holder has not met the requirements, the permit holder shall be notified and a hearing may be held pursuant to the Administrative Procedures Act. The hearing will be conducted to determine if there are any extenuating circumstances justifying the noncompliance with the continuing professional education requirements. Unjustified noncompliance with the requirements set forth in these Rules and Regulations shall constitute a violation of 24 **Del.C.** §117(6) and the permit holder may be subject to one or more of the disciplinary sanctions set forth in 24 **Del.C.** §118. The Board has the authority to enter into a consent agreement with the permit holder prior to conducting a hearing.
- 9.2.3 Proration: Continuing professional education requirements shall be prorated for new permit holders only. Thereafter all permit holders are required to complete at least eighty hours of acceptable continuing professional education biennially.
- 9.2.3.1 If the initial permit was issued less than one year prior to the renewal date, there shall be no continuing professional education requirement for that period. The requirement of a minimum of 20 hours to be completed in each year shall be waived.
- 9.2.3.2 If the initial permit was issued at least one year, but less than two years prior to the renewal date, the continuing professional education requirement shall be 40 hours for that period, and the requirement of a minimum of 20 hours to be completed in each year shall be waived. The 40 hours of continuing professional education shall consist at a minimum of eight (8) credit hours in

TITLE 24 REGULATED PROFESSIONS AND OCCUPATIONS
DELAWARE ADMINISTRATIVE CODE

accounting and/or auditing and eight (8) credit hours in taxation and four (4) credit hours in a Delaware specific ethics course approved by the Board.

- 9.2.4 Exceptions: The Board has the authority to make exceptions to the continuing professional education requirements for reasons including, but not limited to, health, military service, and retirement. Requests for exceptions shall be made in writing and received by the Board prior to the applicable renewal period.
- 9.2.5 Qualified Programs.
- 9.2.5.1 General Determination: The overriding consideration in determining if a specific program qualifies as a continuing professional education program is whether it is a formal program of learning which contributes directly to the professional competence of the permit holder.
- 9.2.5.2 Formal Programs: Formal programs requiring class attendance will qualify only if:
- 9.2.5.2.1 An outline is prepared in advance and the plan sponsor agrees to preserve a copy for five years or the outline is provided to the participant or both.
- 9.2.5.2.2 The program is at least an hour (a fifty-minute period) in length.
- 9.2.5.2.3 The program is conducted by a qualified instructor or discussion leader.
- 9.2.5.2.4 A record of registration or attendance is maintained for five years or the participant is furnished with a statement of attendance, or both.
- 9.2.5.2.5 Webinars, or internet seminars, and teleconference events shall be deemed group programs provided that the requirements of subsections 9.2.5.2.1, 9.2.5.2.2, 9.2.5.2.3 and 9.2.5.2.4 are met and provided that there is opportunity for live interaction between participants and the instructor and provided that a certificate is issued.
- 9.2.5.3 Programs deemed approved: Provided the criteria in subsections 9.2.5.1 and 9.2.5.2 are met, the following are deemed to qualify for continuing professional education:
- 9.2.5.3.1 Programs approved by NASBA;
- 9.2.5.3.2 Professional development programs of national, state and local accounting organizations;
- 9.2.5.3.3 Technical sessions at meeting of national, state and local accounting organizations and their chapters;
- 9.2.5.3.4 University or college courses:
- 9.2.5.3.4.1 Credit courses: each semester hour credit shall equal 5 hours of continuing professional education.
- 9.2.5.3.4.2 Non-credit courses: each classroom hour shall equal one hour of continuing professional education;
- 9.2.5.3.5 Programs of other organizations (accounting, industrial, professional, etc.);
- 9.2.5.3.6 Other organized educational programs on technical and other practice subjects including "in-house" training programs of certified public accounting or public accounting firms.
- 9.2.5.4 Correspondence and Individual Study Programs: Formal correspondence or other individual study programs which provide evidence of satisfactory completion will qualify, with the amount of credit to be determined by the Board. The Board will not approve any program of learning that does not offer sufficient evidence that the work has actually been accomplished. The maximum credit toward meeting the continuing professional education requirement with formal correspondence or other individual study programs shall not exceed 30% of the total requirement.
- 9.2.5.5 Instructors and Discussion Leaders: Credit for one hour of continuing professional education will be awarded for each hour completed as an instructor or discussion leader plus two additional hours of credit for each classroom hour for research and preparation to the extent that the activity contributes to the professional competence of the registrant as determined by the Board. No credit will be awarded for repeated offerings of the same subject matter. The maximum credit toward meeting the continuing professional education requirement as an instructor or discussion leader shall not exceed 50% of the total requirement.
- 9.2.5.6 Published Articles and Books: One hour credit will be granted for each 50 minute period of preparation time on a self-declaration basis to a maximum of 20 hours in each biennial reporting period. A copy of the published article must be submitted to the Board upon request.
- 9.2.5.7 Committee, Dinner, Luncheon and Firm Meetings. One hour credit will be granted for each 50 minutes of participation. Credit will only be granted for those meetings which are structured as a continuing education program.

9.2.6 Evidence of Completion- Retention

- 9.2.6.1 Primary responsibility for documenting the Board's continuing professional education requirements rest with the applicant. Evidence in support of the requirements shall be retained for a period of five years after completion of the educational activity.
- 9.2.6.2 Sufficiency of evidence includes retention of course outlines and such signed statements of attendance as may be furnished by the sponsor.
- 9.2.6.3 For courses taken for scholastic credit in accredited universities or colleges, evidence of satisfactory completion of the course will satisfy the course outline and attendance record.
- 9.2.6.4 For non-credit courses at accredited universities or colleges, a statement of the hours of attendance signed by the instructor or an authorized official of the sponsoring institution, must be obtained and retained by the applicant. Course outlines may be retained by the sponsoring institution for a period of five years in lieu of retention of the outlines by the applicant.

9.2.7 Composition of Continuing Professional Education: The specific course requirements are set forth in subsection 9.2.1. Elective credit hours may be satisfied by general subject matters so long as they contribute to the professional competence of the individual practitioner. Such general subject matters include, but are not limited to, the following areas:

- Accounting
- Administrative Practice
- Auditing
- Business Law
- Communication Arts
- Computer Science
- Economics
- Finance, Production and Marketing
- Management Services Mathematics, Statistics, Probability, and Quantitative Applications in Business
- Personnel Relations, Business Management and Organization
- Social Environment of Business
- Specialized Areas of Industry
- Taxation

9.3 Reciprocal PA permits to practice will be issued to public accountants who meet all of the following requirements:

- 9.3.1 The permit to practice must be in good standing in all jurisdictions in which the applicant is licensed.
- 9.3.2 The applicant must identify Delaware as their primary residence.
- 9.3.3 The applicant must meet the continuing education requirement in subsection 9.2.1 in the two-year period preceding the date of the application.

9.4 No new permits to practice public accountancy will be issued pursuant to applications received after December 31, 2016.

9 DE Reg. 1983 (06/01/06)

14 DE Reg. 55 (07/01/10)

19 DE Reg. 68 (07/01/15)

20 DE Reg. 820 (04/01/17)

10.0 Firm Permits to Practice

- 10.1 A CPA firm that does not maintain an office in this State and is practicing certified public accountancy through an individual practicing pursuant to the practice privilege afforded by 24 Del.C. §109 and Section 8.0 is not required to have a CPA firm permit to practice or otherwise notify the Board.
- 10.2 Each firm which intends to be or is engaged in the practice of public accountancy in this State shall be required to obtain and maintain a valid permit to practice. A sole proprietor is required to hold both an individual permit to practice public accountancy and a firm permit to practice public accountancy.
- 10.3 Each firm that is engaged in the practice of certified public accountancy with an office in this State shall be required to obtain and maintain a valid permit to practice certified public accountancy. A sole proprietor is

TITLE 24 REGULATED PROFESSIONS AND OCCUPATIONS
DELAWARE ADMINISTRATIVE CODE

required to hold both an individual permit to practice certified public accountancy and a firm permit to practice certified public accountancy.

- 10.4 Each applicant for issuance of an initial firm permit to practice certified public accountancy must be enrolled in a peer review program pursuant to subsection 10.12.
- 10.5 Each applicant for issuance or renewal of a firm permit to practice public accountancy shall be required to show that: 1) each principal who performs services in this State, who performs services for a client located in this State, or who is responsible for the accounting work in this State, holds a valid Delaware individual permit to practice public accountancy or certified public accountancy; and 2) each employee who performs services in this State or who performs services for a client located in this State holds a valid individual permit to practice public accountancy or certified public accountancy. For purposes of 24 **Del.C.** §110 and this Section, employees of a firm with its principal offices outside of Delaware that work in excess of eighty (80) hours in this State or who work for a client in this State must have a valid Delaware individual permit to practice.
- 10.6 Each applicant for issuance of an initial firm permit to practice public accountancy must be enrolled in a peer review program pursuant to subsection 10.12.
- 10.7 An applicant for issuance or renewal of a firm permit to practice certified public accountancy or public accountancy shall be required to register each office of the firm within this State with the Board, and to show that each such office is under the charge of a person holding a valid Delaware permit to practice.
- 10.8 Notification of changes by firms.
- 10.8.1 A firm registered pursuant to 24 **Del.C.** §111 shall file with the Board a written notification of any of the following events concerning the practice of certified public accountancy or public accountancy within this State within thirty (30) days after its occurrence:
- 10.8.1.1 Formation of a new firm;
 - 10.8.1.2 Addition of a partner, member, manager or shareholder;
 - 10.8.1.3 Retirement, withdrawal or death of a partner, member, manager or shareholder;
 - 10.8.1.4 Any change in the name of the firm;
 - 10.8.1.5 Termination of the firm;
 - 10.8.1.6 Change in the management of any branch office in this State;
 - 10.8.1.7 Establishment of a new branch office or the closing or change of address of a branch office in this State; and
 - 10.8.1.8 Issuance of the firm's first issued financial statements and accountant's reports for each level of service described in subsection 10.12; or
 - 10.8.1.9 The occurrence of any event or events which would cause such firm not to be in conformity with the provisions of the Code or this regulation.
- 10.8.2 In the event of any change in legal form of a firm, such new firm shall within thirty (30) days of the change file an application for an initial permit in accordance with this regulation and pay the fee required by this regulation.
- 10.9 Certified public accounting and public accounting firms practicing as corporations organized pursuant to Delaware law must be organized in compliance with The Professional Service Corporation Act, 8 **Del.C.** §601, et. seq.
- 10.10 All firms and accountants practicing in firms shall be bound by professional responsibility standards no less stringent than those stated in 8 **Del.C.** §608. Each applicant for issuance or renewal of a firm permit to practice certified public accountancy or public accountancy shall be required to cause a duly authorized individual to verify under oath that upon issuance by the Board of a firm permit to practice, the firm will be bound by professional standards no less stringent than those stated in 8 **Del.C.** §608.
- 10.11 Certified public accounting and public accounting firms may not practice using firms names that are misleading as to organization, scope, or quality of services provided.
- 10.12 Peer Review
- 10.12.1 **"Enrollment in a peer review program"** means a firm is required to follow all requirements of the peer review process, cooperate with those performing and administering the peer review, comply with the peer review standards and inform sponsoring organizations when firm changes occur.
- 10.12.2 **"Peer Review Programs"** mean the sponsoring organization's entire peer review process, including but not limited to the standards for administering, performing, and reporting on peer reviews, oversight procedures, training, and related guidance materials.

- 10.12.3 **“Peer Review Standards”** mean the Board-approved professional standards for administering, performing and reporting on peer reviews.
- 10.12.4 **“Peer Reviewer/Reviewing Firm”** means a certified public accounting firm responsible for conducting the peer review, holding a valid and active license to practice public accounting in good standing by this state or some other state, and meets the peer reviewer qualifications to perform peer reviews established in the Board-approved peer review standards.
- 10.12.5 **“Sponsoring Organization”** means a Board-approved professional society, or other organization responsible for the facilitation and administration of peer reviews through use of its peer review program and peer review standards.
- 10.12.6 Enrollment in an approved Peer Review Program, including but not limited to “peer review” programs or other comparable programs that have been approved by the Board, as a condition for renewal of permit.
- 10.12.6.1 As used herein, the term “Peer Review Program” includes, but is not limited to, any Board-approved peer review program and any peer reviewer performing a peer review under this section shall utilize standards for performing and reporting on peer reviews by a recognized national accountancy sponsoring organization whose standards are generally accepted by other regulatory authorities in the United States and are acceptable to the Board, including but not limited to the *AICPA Standards for Performing and Reporting on Peer Reviews* or other comparable peer review standards that have been approved by the Board.
- 10.12.6.2 In furtherance of its duty to protect the public regarding attest and compilation services, the Board requires all firms offering or rendering such services to be enrolled in a Board-approved peer review program and to comply with the applicable standards and guidance of that program.
- 10.12.6.3 A firm is not required to enroll in a Board-approved peer review program if its only level of service is performing preparation of financial statements (with or without disclaimer reports) under Statements on Standards for Accounting and Review Services (SSARs). However, if the firm elects to enroll in a Board-approved peer review program, it is required to have a peer review which would include preparation of financial statements within the scope of the review.
- 10.12.6.4 On and after July 1, 2017, each applicant for renewal of a permit to practice under 24 **Del.C.** §108 or 24 **Del.C.** §110 in the case of a permit holder who issues compilation reports to the public other than through a CPA or PA firm, and each applicant for renewal of a firm permit to practice under 24 **Del.C.** §111 shall furnish in connection with their renewal, evidence of enrollment in a Board approved Peer Review Program. Such evidence shall be at the Board’s discretion and may consist of a check box on the renewal form. Further proof of enrollment shall be at the Board’s discretion.
- 10.12.6.5 A firm enrolled in a Board-approved peer review program shall schedule, undergo and complete its initial peer review in compliance with the sponsoring organization’s peer review standards and related guidance. Ordinarily, a firm’s initial peer review is due 18 months from the date it enrolled or should have enrolled in a Board-approved peer review program.
- 10.12.6.6 A firm enrolled in a Board-approved peer review program shall schedule, undergo and complete its subsequent peer reviews in compliance with the sponsoring organizations peer review standards and related guidance. Subsequent peer reviews shall be completed such that the peer review has taken place and all peer review materials are submitted to the sponsoring organization within three years and six months from the peer review year end of the previous peer review.
- 10.12.6.7 The Board may accept extensions for completing peer reviews granted by sponsoring organizations provided the Board is notified by the firm within 14 days from the date of the letter from the sponsoring organization granting the extension. Extensions may be granted for the following reasons:
- 10.12.6.7.1 Health;
- 10.12.6.7.2 Military service; or
- 10.12.6.7.3 Other good cause clearly outside of the control of the firm. For good cause shown, the Board may grant or renew applications for a reasonable period of time pending completion of the firm’s peer review.
- 10.12.7 Approved Peer Review Sponsoring Organizations, Programs and Peer Review Standards
- 10.12.7.1 The Board shall approve peer review sponsoring organizations, programs(s) and standards.
- 10.12.7.2 The Board adopts the American Institute of Certified Public Accountants (AICPA) as an approved sponsoring organization and its peer review program and the Pennsylvania Institute of CPAs or its

TITLE 24 REGULATED PROFESSIONS AND OCCUPATIONS
DELAWARE ADMINISTRATIVE CODE

successor and other peer review programs administered by entities fully involved in the administration of the AICPA Peer Review Program. These organizations are not required to submit an application for approval to the Board.

- 10.12.7.3 The Board may terminate its approval of a sponsoring organization for cause following notice and opportunity for hearing. For purposes of this paragraph, "cause" includes but is not limited to failure to maintain an ongoing compliance with the requirements of this chapter.
- 10.12.7.4 The Board may approve other peer review sponsoring organizations and programs. For an organization, not specifically identified in this regulation as Board-approved, to receive Board approval for its peer review program and standards, the organization must submit evidence to the satisfaction of the Board. At a minimum, the evidence shall include the standards, procedures, guidelines, oversight process, training materials and related documents used to administer, perform and accept peer reviews. The Board has the authority to request any other documents/information from an organization about its peer review program in determining whether to grant approval.
- 10.12.7.5 For firms required to be registered with and inspected by the Public Company Accounting Oversight Board (PCAOB), the Board accepts the PCAOB's inspection process for reviewing practices subject to its authority, which are not included in the scope of peer review programs. Firms receiving inspections under the PCAOB are also required to meet the peer review requirements under a Board-approved peer review program that covers the portion of the firm's practice not subject to the PCAOB permanent inspection.
- 10.12.8 Peer Review Oversight Committee
- 10.12.8.1 A Peer Review Oversight Committee (PROC) may be appointed by the Board to monitor the Board-approved peer review program, including sponsoring organizations, to provide reasonable assurance that peer reviews are being conducted and reported on in accordance with peer review standards. The PROC shall report to the Board on the conclusions and recommendations reached as a result of its monitoring, including the continued approval of sponsoring organizations.
- 10.12.8.2 PROC members shall:
- 10.12.8.2.1 Not include individuals who are members of the Board or perform any enforcement related work for regulatory or governmental bodies, professional organizations, including but not limited to an AICPA ethics committee, AICPA Joint Trial Board for state professional ethics committee, or similar groups or subgroups.
- 10.12.8.2.2 Be subject to removal or replacement by the Board at its discretion.
- 10.12.8.2.3 Be required to sign a confidentiality agreement indicating they will not divulge any information to the Board that would identify any firm, licensee, or peer reviewer/reviewing firm as a result of their monitoring of the peer review process.
- 10.12.8.2.4 Perform procedures which may consist of but are not limited to the following activities:
- 10.12.8.2.4.1 Visiting the sponsoring organizations of the approved peer review program;
- 10.12.8.2.4.2 Reviewing sponsoring organization procedures for administering the program;
- 10.12.8.2.4.3 Meeting with a sponsoring organization's Report Acceptance Body during consideration of the peer review documents;
- 10.12.8.2.4.4 Reviewing the sponsoring organization's compliance with its program.
- 10.12.8.3 Conduct oversight of approved peer review programs to provide reasonable assurance that such programs comply with the minimum standards for performing and reporting on peer reviews. The PROC shall make recommendations to the Board regarding continued approval of peer review programs.
- 10.12.8.4 The Board shall establish procedures and take all action necessary to ensure that the above materials remain privileged as to any third parties.
- 10.12.9 Submission of peer review documents
- 10.12.9.1 A firm is required to submit a copy of the results of its most recently accepted peer review to the Board, which includes the following documents:
- 10.12.9.1.1 Peer review report which has been accepted by the sponsoring organization.
- 10.12.9.1.2 The firm's letter of response accepted by the sponsoring organization, if applicable.
- 10.12.9.1.3 The acceptance letter from the sponsoring organization

- 10.12.9.1.4 Letter(s) accepting the documents signed by the firm with the understanding that the firm agrees to take any actions required by the sponsoring organization, if applicable; and
- 10.12.9.1.5 Letter signed by the sponsoring organization notifying the firm that required actions have been appropriately completed, if applicable.
- 10.12.9.2 Firms whose peer reviews are scheduled on or after July 1, 2017 are required to submit a copy of the peer review documents in subsections 10.12.9.1.1 through 10.12.9.1.3 to the Board within 30 days of the sponsoring organization's acceptance. The firm shall submit the documents in subsection 10.12.9.1.4 to the Board within 30 days from the date the letter is signed by the firm. The firm shall submit the documents in subsection 10.12.9.1.5 to the Board within 30 days of the date of the letter.
 - 10.12.9.2.1 Firms must satisfy this document submission requirement by allowing the sponsoring organization to provide the Board access to the documents via a secure website such as the AICPA Facilitated State Board Access (FSBA).
- 10.12.9.3 Firms whose peer reviews are scheduled before July 1, 2017 are required to submit a copy of the peer review documents listed in subsection 10.12.9.1 of its most recently accepted peer review directly to the Board. The firm should submit the documents when the firm renews its firm permit for the renewal period July 1, 2017 to June 30, 2019. Firms may also satisfy this document submission requirement via the use of FSBA, if available.

5 DE Reg. 2090 (05/01/02)

9 DE Reg. 1983 (06/01/06)

14 DE Reg. 55 (07/01/10)

19 DE Reg. 658 (01/01/16)

20 DE Reg. 820 (04/01/17)

21 DE Reg. 53 (07/01/17)

25 DE Reg. 871 (03/01/22)

11.0 Voluntary Treatment Option for Chemically Dependent or Impaired Professionals

- 11.1 If the report is received by the chairperson of the regulatory Board, that chairperson shall immediately notify the Director of Professional Regulation or his/her designate of the report. If the Director of Professional Regulation receives the report, he/she shall immediately notify the chairperson of the regulatory Board, or that chairperson's designate or designates.
- 11.2 The chairperson of the regulatory Board or that chairperson's designate or designates shall, within 7 days of receipt of the report, contact the individual in question and inform him/her in writing of the report, provide the individual written information describing the Voluntary Treatment Option, and give him/her the opportunity to enter the Voluntary Treatment Option.
- 11.3 In order for the individual to participate in the Voluntary Treatment Option, he/she shall agree to submit to a voluntary drug and alcohol screening and evaluation at a specified laboratory or health care facility. This initial evaluation and screen shall take place within 30 days following notification to the professional by the participating Board chairperson or that chairperson's designate(s).
- 11.4 A regulated professional with chemical dependency or impairment due to addiction to drugs or alcohol may enter into the Voluntary Treatment Option and continue to practice, subject to any limitations on practice the participating Board chairperson or that chairperson's designate or designates or the Director of the Division of Professional Regulation or his/her designate may, in consultation with the treating professional, deem necessary, only if such action will not endanger the public health, welfare or safety, and the regulated professional enters into an agreement with the Director of Professional Regulation or his/her designate and the chairperson of the participating Board or that chairperson's designate for a treatment plan and progresses satisfactorily in such treatment program and complies with all terms of that agreement. Treatment programs may be operated by professional Committees and Associations or other similar professional groups with the approval of the Director of Professional Regulation and the chairperson of the participating Board.
- 11.5 Failure to cooperate fully with the participating Board chairperson or that chairperson's designate or designates or the Director of the Division of Professional Regulation or his/her designate in regard to the Voluntary Treatment Option or to comply with their requests for evaluations and screens may disqualify the regulated professional from the provisions of the Voluntary Treatment Option, and the participating Board chairperson or

TITLE 24 REGULATED PROFESSIONS AND OCCUPATIONS
DELAWARE ADMINISTRATIVE CODE

that chairperson's designate or designates shall cause to be activated an immediate investigation and institution of disciplinary proceedings, if appropriate, as outlined in subsection 15.8 of this regulation.

- 11.6 The Voluntary Treatment Option may require a regulated professional to enter into an agreement which includes, but is not limited to, the following provisions:
- 11.6.1 Entry of the regulated professional into a treatment program approved by the participating Board. Board approval shall not require that the regulated professional be identified to the Board. Treatment and evaluation functions must be performed by separate agencies to assure an unbiased assessment of the regulated professional's progress.
 - 11.6.2 Consent to the treating professional of the approved treatment program to report on the progress of the regulated professional to the chairperson of the participating Board or to that chairperson's designate or designates or to the Director of the Division of Professional Regulation or his/her designate at such intervals as required by the chairperson of the participating Board or that chairperson's designate or designates or the Director of the Division of Professional Regulation or his/her designate, and such person making such report will not be liable when such reports are made in good faith and without malice.
 - 11.6.3 Consent of the regulated professional, in accordance with applicable law, to the release of any treatment information from anyone within the approved treatment program.
 - 11.6.4 Agreement by the regulated professional to be personally responsible for all costs and charges associated with the Voluntary Treatment Option and treatment program(s). In addition, the Division of Professional Regulation may assess a fee to be paid by the regulated professional to cover administrative costs associated with the Voluntary Treatment Option. The amount of the fee imposed under this subparagraph shall approximate and reasonably reflect the costs necessary to defray the expenses of the participating Board, as well as the proportional expenses incurred by the Division of Professional Regulation in its services on behalf of the Board in addition to the administrative costs associated with the Voluntary Treatment Option.
 - 11.6.5 Agreement by the regulated professional that failure to satisfactorily progress in such treatment program shall be reported to the participating Board's chairperson or his/her designate or designates or to the Director of the Division of Professional Regulation or his/her designate by the treating professional who shall be immune from any liability for such reporting made in good faith and without malice.
 - 11.6.6 Compliance by the regulated professional with any terms or restrictions placed on professional practice as outlined in the agreement under the Voluntary Treatment Option.
- 11.7 The regulated professional's records of participation in the Voluntary Treatment Option will not reflect disciplinary action and shall not be considered public records open to public inspection. However, the participating Board may consider such records in setting a disciplinary sanction in any future matter in which the regulated professional's chemical dependency or impairment is an issue.
- 11.8 The participating Board's chairperson, his/her designate or designates or the Director of the Division of Professional Regulation or his/her designate may, in consultation with the treating professional at any time during the Voluntary Treatment Option, restrict the practice of a chemically dependent or impaired professional if such action is deemed necessary to protect the public health, welfare or safety.
- 11.9 If practice is restricted, the regulated professional may apply for unrestricted licensure upon completion of the program.
- 11.10 Failure to enter into such agreement or to comply with the terms and make satisfactory progress in the treatment program shall disqualify the regulated professional from the provisions of the Voluntary Treatment Option, and the participating Board shall be notified and cause to be activated an immediate investigation and disciplinary proceedings as appropriate.
- 11.11 Any person who reports pursuant to this section in good faith and without malice shall be immune from any civil, criminal or disciplinary liability arising from such reports, and shall have his/her confidentiality protected if the matter is handled in a nondisciplinary matter.
- 11.12 Any regulated professional who complies with all of the terms and completes the Voluntary Treatment Option shall have his/her confidentiality protected unless otherwise specified in a participating Board's rules and regulations. In such an instance, the written agreement with the regulated professional shall include the potential for disclosure and specify those to whom such information may be disclosed.

8 DE Reg. 1583 (05/01/05)

9 DE Reg. 1983 (06/01/06)

14 DE Reg. 55 (07/01/10)

18 DE Reg. 320 (10/01/14)

20 DE Reg. 820 (04/01/17)

12.0 Crimes Substantially Related to the Practice of Accountancy:

- 12.1 Conviction of any of the following crimes, or of the attempt to commit or of a conspiracy to commit or conceal or of solicitation to commit any of the following crimes, is deemed to be substantially related to the practice of accountancy in the State of Delaware without regard to the place of conviction:
 - 12.1.1 Aggravated menacing. 11 **Del.C.** §602(b).
 - 12.1.2 Reckless endangering in the first degree. 11 **Del.C.** §604.
 - 12.1.3 Abuse of a pregnant female in the second degree. 11 **Del.C.** §605.
 - 12.1.4 Abuse of a pregnant female in the first degree. 11 **Del.C.** §606.
 - 12.1.5 Assault in the second degree. 11 **Del.C.** §612.
 - 12.1.6 Assault in the first degree. 11 **Del.C.** §613.
 - 12.1.7 Assault by abuse or neglect. 11 **Del.C.** §615.
 - 12.1.8 Gang participation. 11 **Del.C.** §616.
 - 12.1.9 Terroristic threatening; felony. 11 **Del.C.** §621(a) and (b).
 - 12.1.10 Unlawfully administering controlled substance or counterfeit substance or narcotic drugs. 11 **Del.C.** §626.
 - 12.1.11 Murder by abuse or neglect in the second degree. 11 **Del.C.** §633.
 - 12.1.12 Murder by abuse or neglect in the first degree. 11 **Del.C.** §634.
 - 12.1.13 Murder in the second degree. 11 **Del.C.** §635.
 - 12.1.14 Murder in the first degree. 11 **Del.C.** §636.
 - 12.1.15 Promoting suicide. 11 **Del.C.** §645.
 - 12.1.16 Unlawful sexual contact in the second degree. 11 **Del.C.** §768.
 - 12.1.17 Unlawful sexual contact in the first degree. 11 **Del.C.** §769.
 - 12.1.18 Rape in the fourth degree. 11 **Del.C.** §770.
 - 12.1.19 Rape in the third degree. 11 **Del.C.** §771.
 - 12.1.20 Rape in the second degree. 11 **Del.C.** §772.
 - 12.1.21 Rape in the first degree. 11 **Del.C.** §773.
 - 12.1.22 Sexual extortion. 11 **Del.C.** §776.
 - 12.1.23 Continuous sexual abuse of a child. 11 **Del.C.** §778.
 - 12.1.24 Dangerous crime against a child. 11 **Del.C.** §779.
 - 12.1.25 Unlawful imprisonment in the first degree. 11 **Del.C.** §782.
 - 12.1.26 Kidnapping in the second degree. 11 **Del.C.** §983.
 - 12.1.27 Kidnapping in the first degree. 11 **Del.C.** §783A.
 - 12.1.28 Arson in the second degree. 11 **Del.C.** §802.
 - 12.1.29 Arson in the first degree. 11 **Del.C.** §803.
 - 12.1.30 Burglary in the third degree. 11 **Del.C.** §824.
 - 12.1.31 Burglary in the second degree. 11 **Del.C.** §825.
 - 12.1.32 Burglary in the first degree. 11 **Del.C.** §826.
 - 12.1.33 Possession of burglar's tools or instruments facilitating theft. 11 **Del.C.** §828.
 - 12.1.34 Robbery in the second degree. 11 **Del.C.** §831.
 - 12.1.35 Robbery in the first degree. 11 **Del.C.** §832.
 - 12.1.36 Carjacking in the second degree. 11 **Del.C.** §835.
 - 12.1.37 Carjacking in the first degree. 11 **Del.C.** §836.
 - 12.1.38 Shoplifting; felony. 11 **Del.C.** §840.
 - 12.1.39 Use of illegitimate retail sales receipt or Universal Product Code Label; felony. 11 **Del.C.** §840A.
 - 12.1.40 Theft. 11 **Del.C.** §841.
 - 12.1.41 Theft; lost or mislaid property; mistaken delivery. 11 **Del.C.** §842.
 - 12.1.42 Theft; false pretense. 11 **Del.C.** §843.

- 12.1.43 Theft; false promise. 11 **Del.C.** §844.
- 12.1.44 Theft of services. 11 **Del.C.** §845.
- 12.1.45 Extortion. 11 **Del.C.** §846.
- 12.1.46 Misapplication of property; felony. 11 **Del.C.** §848.
- 12.1.47 Receiving stolen property. 11 **Del.C.** §851.
- 12.1.48 Identity theft. 11 **Del.C.** §854.
- 12.1.49 Forgery. 11 **Del.C.** §861.
- 12.1.50 Possession of forgery devices. 11 **Del.C.** §862.
- 12.1.51 Falsifying business records. 11 **Del.C.** §871.
- 12.1.52 Tampering with public records in the second degree. 11 **Del.C.** §873.
- 12.1.53 Tampering with public records in the first degree. 11 **Del.C.** §876.
- 12.1.54 Offering a false instrument for filing. 11 **Del.C.** §877.
- 12.1.55 Issuing a false certificate. 11 **Del.C.** §878.
- 12.1.56 Defrauding secured creditors. 11 **Del.C.** §891.
- 12.1.57 Fraud in insolvency. 11 **Del.C.** §892.
- 12.1.58 Interference with levied-upon property. 11 **Del.C.** §893.
- 12.1.59 Issuing a bad check; felony. 11 **Del.C.** §900.
- 12.1.60 Unlawful use of credit card; felony. 11 **Del.C.** §903.
- 12.1.61 Reencoder and scanning devices. 11 **Del.C.** §903A.
- 12.1.62 Deceptive business practices. 11 **Del.C.** §906.
- 12.1.63 Criminal impersonation. 11 **Del.C.** §907.
- 12.1.64 Criminal impersonation, accident related. 11 **Del.C.** §907A.
- 12.1.65 Criminal impersonation of a police officer. 11 **Del.C.** §907B.
- 12.1.66 Unlawfully concealing a will. 11 **Del.C.** §908.
- 12.1.67 Securing execution of documents by deception. 11 **Del.C.** §909.
- 12.1.68 Debt adjusting. 11 **Del.C.** §910.
- 12.1.69 Fraudulent conveyance of public lands. 11 **Del.C.** §911.
- 12.1.70 Fraudulent receipt of public lands. 11 **Del.C.** §912.
- 12.1.71 Insurance fraud. 11 **Del.C.** §913.
- 12.1.72 Health care fraud. 11 **Del.C.** §913A.
- 12.1.73 Home improvement fraud. 11 **Del.C.** §916.
- 12.1.74 New home construction fraud. 11 **Del.C.** §917.
- 12.1.75 Unauthorized access. 11 **Del.C.** §932.
- 12.1.76 Theft of computer services. 11 **Del.C.** §933.
- 12.1.77 Interruption of computer services. 11 **Del.C.** §934.
- 12.1.78 Misuse of computer system information. 11 **Del.C.** §935.
- 12.1.79 Destruction of computer equipment. 11 **Del.C.** §936.
- 12.1.80 Unrequested or unauthorized electronic mail or use of network or software to cause same. 11 **Del.C.** §937.
- 12.1.81 Failure to promptly cease electronic communication upon request. 11 **Del.C.** §938.
- 12.1.82 Dealing in children. 11 **Del.C.** §1100.
- 12.1.83 Sexual exploitation of a child. 11 **Del.C.** §1108.
- 12.1.84 Unlawfully dealing in child pornography. 11 **Del.C.** §1109.
- 12.1.85 Possession of child pornography. 11 **Del.C.** §1111.
- 12.1.86 Sexual offenders; prohibitions from school zones. 11 **Del.C.** §1112.
- 12.1.87 Sexual solicitation of a child. 11 **Del.C.** §1112A.
- 12.1.88 Criminal non-support and aggravated criminal non-support. 11 **Del.C.** §1113.
- 12.1.89 Bribery; felony. 11 **Del.C.** §1201.
- 12.1.90 Receiving a bribe; felony. 11 **Del.C.** §1203.
- 12.1.91 Giving unlawful gratuities. 11 **Del.C.** §1205.

- 12.1.92 Receiving unlawful gratuities. 11 **Del.C.** §1206.
- 12.1.93 Improper influence. 11 **Del.C.** §1207.
- 12.1.94 Official misconduct. 11 **Del.C.** §1211.
- 12.1.95 Profiteering. 11 **Del.C.** §1212.
- 12.1.96 Perjury in the second degree. 11 **Del.C.** §1222.
- 12.1.97 Perjury in the first degree. 11 **Del.C.** §1223.
- 12.1.98 Making a false written statement. 11 **Del.C.** §1233.
- 12.1.99 Terroristic threatening of public officials or public servants; felony. 11 **Del.C.** §1240.
- 12.1.100 Hindering prosecution; felony. 11 **Del.C.** §1244.
- 12.1.101 Falsely reporting an incident; felony. 11 **Del.C.** §1245.
- 12.1.102 Promoting prison contraband; felony. 11 **Del.C.** §1256.
- 12.1.103 Bribing a witness. 11 **Del.C.** §1261.
- 12.1.104 Bribe receiving by a witness. 11 **Del.C.** §1262.
- 12.1.105 Tampering with a witness. 11 **Del.C.** §1263.
- 12.1.106 Interfering with child witness. 11 **Del.C.** §1263A.
- 12.1.107 Bribing a juror. 11 **Del.C.** §1264.
- 12.1.108 Bribe receiving by a juror. 11 **Del.C.** §1265.
- 12.1.109 Tampering with a juror. 11 **Del.C.** §1266.
- 12.1.110 Misconduct by a juror. 11 **Del.C.** §1267.
- 12.1.111 Tampering with physical evidence. 11 **Del.C.** §1269.
- 12.1.112 Unlawful grand jury disclosure. 11 **Del.C.** §1273.
- 12.1.113 Hate crimes; felony. 11 **Del.C.** §1304.
- 12.1.114 Stalking; felony. 11 **Del.C.** §1312A.
- 12.1.115 Violation of privacy; felony. 11 **Del.C.** §1335.
- 12.1.116 Bombs, incendiary devices, Molotov cocktails and explosive devices. 11 **Del.C.** §1338.
- 12.1.117 Adulteration. 11 **Del.C.** §1339.
- 12.1.118 Possessing a destructive weapon. 11 **Del.C.** §1144.
- 12.1.119 Unlawfully dealing with a dangerous weapon; felony. 11 **Del.C.** §1445.
- 12.1.120 Possession of a deadly weapon during commission of a felony. 11 **Del.C.** §1447.
- 12.1.121 Possession of a firearm during commission of a felony. 11 **Del.C.** §1447A.
- 12.1.122 Possession and purchase of deadly weapons by persons prohibited. 11 **Del.C.** §1448.
- 12.1.123 Engaging in a firearms transaction on behalf of another. 11 **Del.C.** §1455.
- 12.1.124 Organized Crime and Racketeering. 11 **Del.C.** §1504.
- 12.1.125 Victim or Witness Intimidation 11 **Del.C.** §3522 and 3533.
- 12.1.126 Financial exploitation of residents or patients; felony. 16 **Del.C.** §1136(b).
- 12.1.127 Prohibited acts A under the Uniform Controlled Substances Act. 16 **Del.C.** §4751(a), (b) and (c).
- 12.1.128 Prohibited acts B under the Uniform Controlled Substances Act. 16 **Del.C.** §4752(a) and (b).
- 12.1.129 Trafficking in marijuana, cocaine, illegal drugs, methamphetamines, Lysergic Acid Diethylamide (L.S.D.), designer drugs, or 3,4-methylenedioxymethamphetamine (MDMA). 16 **Del.C.** §4753A (a)(1)-(9).
- 12.1.130 Prohibited acts under the Uniform Controlled Substances Act. 16 **Del.C.** §4756(a)(1)-(5) and (b).
- 12.1.131 Distribution to persons under 21 years of age. 16 **Del.C.** §4761.
- 12.1.132 Distribution, delivery, or possession of controlled substance within 1,000 feet of school property. 16 **Del.C.** §4767.
- 12.1.133 Drug paraphernalia; felony. 16 **Del.C.** §4771 (b) and (c) [manufacture and sale, delivery to a minor].
- 12.1.134 Attempt to evade or defeat tax. 30 **Del.C.** §571.
- 12.1.135 Failure to collect or pay over tax. 30 **Del.C.** §572.
- 12.1.136 Failure to file return, supply information or pay tax. 30 **Del.C.** §573.
- 12.1.137 Fraud and false statements. 30 **Del.C.** §574.
- 12.1.138 Misdemeanors [tax related]. 30 **Del.C.** §576.

TITLE 24 REGULATED PROFESSIONS AND OCCUPATIONS
DELAWARE ADMINISTRATIVE CODE

- 12.1.139 Obtaining benefit under false representation; felony. 31 **Del.C.** §1003.
 - 12.1.140 Reports, statements and documents; felony. 31 **Del.C.** §1004.
 - 12.1.141 Kickback schemes and solicitations. 31 **Del.C.** §1005.
 - 12.1.142 Conversion of payment. 31 **Del.C.** §1006.
 - 12.1.143 Violations of the Securities Act. 6 **Del.C.** §7322.
 - 12.1.144 Attempt to Intimidate. 11 **Del.C.** §3534.
 - 12.1.145 Alteration, Theft or Destruction of Will. 12 **Del.C.** §210.
 - 12.1.146 Financial exploitation of infirm adult; felony. 31 **Del.C.** §3913.
- 12.2 Crimes substantially related to the practice of accountancy shall be deemed to include any crimes under any federal law, state law, or valid town, city or county ordinance, that are substantially similar to the crimes identified in this regulation.
- 5 DE Reg. 2090 (05/01/02)**
 - 7 DE Reg. 494 (10/01/03)**
 - 8 DE Reg. 1269 (03/01/05)**
 - 8 DE Reg. 1583 (05/01/05)**
 - 9 DE Reg. 1983 (06/01/06)**
 - 14 DE Reg. 55 (07/01/10)**
 - 18 DE Reg. 155 (08/01/14)**
 - 18 DE Reg. 320 (10/01/14)**
 - 19 DE Reg. 68 (07/01/15)**
 - 19 DE Reg. 658 (01/01/16)**
 - 20 DE Reg. 820 (04/01/17)**
 - 21 DE Reg. 53 (07/01/17)**
 - 24 DE Reg. 490 (11/01/20)**
 - 25 DE Reg. 871 (03/01/22)**