



ARIZONA STATE BOARD OF ACCOUNTANCY

SUBSTANTIVE POLICY STATEMENT

Policy Statement #2020-001

Statute or Rule: A.R.S. § 32-747(A)

Section: CPA Designation

Subject: Use of the CPA Designation with an Email or Domain

This substantive policy statement is advisory only. A substantive policy statement does not include internal procedural documents that only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules made in accordance with the Arizona Administrative Procedure Act. If you believe that this substantive policy statement does impose additional requirements or penalties on regulated parties, you may petition the agency under A.R.S. § 41-1033 for a review of the statement.

Arizona Revised Statutes (A.R.S.) § 32-747(A) states that a registrant may use the CPA designation with the exact name as registered with the Board unless the registrant is on a status that prohibits the use of the CPA designation.

The Board understands that if an email or domain uses the CPA designation, it may prove difficult, if not impossible, for a registrant to use its exact name as registered with the Board due to preferences or limitations associated with email and domain addresses. Accordingly, the Board does not interpret an email or domain address that uses the CPA designation that does not exactly match the name of the registrant as registered with the Board to constitute a violation of A.R.S. § 32-747(A).

Adopted by the Arizona State Board of Accountancy on November 2, 2020