

17 CAR § 236-1702. Declaratory orders approved by the board.

(a) No declaratory orders prepared under this subpart by the Executive Director or by the Arkansas State Board of Public Accountancy's staff or counsel, whether in draft or final form, shall be valid, official, or of any effect unless and until such order has been approved by the board.

(b) The Executive Director's response to a request for a declaratory order shall be prepared by the Executive Director in consultation with the board's legal counsel, as appropriate, and presented by the Executive Director to the board for consideration.