

17 CAR § 236-1703. Form of declaratory orders.

(a)(1) Declaratory orders shall set forth the assumed facts upon which the orders are based.

(2) The Arkansas State Board of Public Accountancy shall accept the facts presented in the petition and any supplement to the petition as true for purposes of formulating the declaratory order.

(3) Such assumed facts shall not constitute formal findings of fact by the board.

(b)(1) Declaratory orders shall address only the application of a rule, statute, or order enforced by the board to an intended or contemplated future course of conduct.

(2) The declaratory order shall interpret the applicable law or rule as applied to the facts presented and shall not address the legality of any past or present conduct.

(c) The identity of the requesting person shall be disclosed in the declaratory order.

(d)(1) If the facts and circumstances provided in the petition are insufficient in detail to enable the board to render a declaratory order, the board shall request supplementary information from the petitioner to enable the board to render such order.

(2) If such supplementary information is still insufficient or is not provided, the board shall so state and shall not render a declaratory order based upon what it considers to be insufficient detail.

(3) The timeframes outlined in this subpart shall reset upon receipt of any supplement to the petition.