

## NOTICES OF SUBSTANTIVE POLICY STATEMENTS

The Administrative Procedure Act requires the publication of substantive policy statements issued by agencies (A.R.S. § 41-101(B)(14)). Substantive policy statements are written expressions which inform the general public of an agency's current approach to rule or regulation practice. A substantive policy statement does not include internal procedural documents which may only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties in accordance with A.R.S. Title 41.

### NOTICE OF AGENCY SUBSTANTIVE POLICY STATEMENT

#### BOARD OF ACCOUNTANCY

1. **Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**  
Education - Related Courses  
#99-001
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**  
Issue and effective date: September 13, 1999
3. **Summary of the contents of the substantive policy statement:**  
This policy clarifies for the CPA examination applicant those courses which the Board has determined to be "closely related to the subject of accounting" or "related courses."
4. **A statement as to whether the substantive policy statement is a new statement or a revision:**  
This is a new statement.
5. **The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:**  
Name: Ruth R. Lee, Executive Director  
  
Address: State Board of Accountancy  
3877 N. 7th Street, Suite 106  
Phoenix, Arizona 85014  
  
Telephone: (602) 255-3648, Ext. 18  
Fax: (602) 255-1283
6. **Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:**  
Copies are available at the Accountancy Board's Office at the address listed in question #5 for \$2.

### NOTICE OF AGENCY SUBSTANTIVE POLICY STATEMENT

#### BOARD OF ACCOUNTANCY

1. **Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**  
CPA Certification - Ethics  
#99-002
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**  
Issue and effective date: September 13, 1999
3. **Summary of the contents of the substantive policy statement:**  
This policy specifies the "other subject" which the Board requires the applicant to be examined on for certification as a CPA.
4. **A statement as to whether the substantive policy statement is a new statement or a revision:**  
This is a new statement.

*Arizona Administrative Register*  
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5. **The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:**

Name: Ruth R. Lee, Executive Director

Address: State Board of Accountancy  
3877 N. 7th Street, Suite 106  
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**NOTICE OF AGENCY SUBSTANTIVE POLICY STATEMENT**

**BOARD OF ACCOUNTANCY**

1. **Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**

Accreditation  
#99-003

2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**

Issue and effective date: September 13, 1999

3. **Summary of the contents of the substantive policy statement:**

This policy clarifies for those persons who wish to sit for the CPA examination the regionally accredited institutions from which the Board may accept a baccalaureate degree and any additional course work.

4. **A statement as to whether the substantive policy statement is a new statement or a revision:**

This is a new statement.

5. **The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:**

Name: Ruth R. Lee, Executive Director

Address: State Board of Accountancy  
3877 N. 7th Street, Suite 106  
Phoenix, Arizona 85014

Telephone: (602) 255-3648, Ext. 18

Fax: (602) 255-1283

6. **Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:**

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**NOTICE OF AGENCY SUBSTANTIVE POLICY STATEMENT**

**DEPARTMENT OF ENVIRONMENTAL QUALITY**

1. **Subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**

Document Title: Estimated Assessments Policy

Identification number: 0160.000

2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**

Date of Document: June 25, 1999

Effective date of document: September 14, 1999

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3. **Summary of the contents of the substantive policy statement:**

The Estimated Assessments Policy provides guidelines for the agency to initiate action to bring a person or facility into compliance when they are required to file a report and pay fees with the Department, but fail to do so.

4. **A statement as to whether the substantive policy statement is a new statement or a revision:**

This is a new statement.

5. **The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:**

Name: Michael D. Clark  
Address: Department of Environmental Quality  
3033 N. Central Ave.  
Phoenix, AZ 85012-2809  
Telephone: (602) 207-4756

6. **Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:**

Copies of this policy document are available at a cost of .25/page from the address listed in question #5.

**NOTICE OF SUBSTANTIVE POLICY STATEMENT**

**DEPARTMENT OF REAL ESTATE**

1. **Title of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**

Unlicensed Activity by a Licensee (No. 22)

2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**

Date issued: September 16, 1999.

3. **Summary of the contents of the substantive policy statement:**

This statement describes the Department's position on the processing of application and disciplinary action following unlicensed activity by a licensee.

4. **A statement as to whether the substantive policy statement is a new statement or a revision:**

This statement is new.

5. **The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:**

Name: Cindy Wilkinson  
Address: Department of Real Estate  
2910 N. 44th St.  
Phoenix, AZ 85018  
Telephone: (602) 468-1414, Ext. 135

6. **Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:**

A copy of the substantive policy statement may be downloaded from the Department's web site (<http://www.re.state.az.us>), or it may be obtained (from within Arizona) by calling the Department's Fax Response Service at (602) 468-1414, choosing selection 3, and requesting document number 8022, or it may be obtained from the Department for a fee of .25¢ per page copying charge.