

193A—18.4(79GA,ch55) Failure to make reports. Upon obtaining information that a CPA or LPA failed to file a report required by rule 193A—18.1(79GA,ch55) or 193A—18.2(79GA,ch55) within a reasonable period of time, the board shall initiate a disciplinary proceeding against the CPA or LPA who failed to make the required report.