

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

ENGROSSED

Committee Substitute

for

House Bill 4088

By Delegates Criss, Roop, Adkins, Young, Jeffries,

Fehrenbacher, Heckert, and Holstein

[Originating in the Subcommittee on Government

Administration; Reported on January 30, 2026]

1 A BILL to amend and reenact §30-9-2, §30-9-5, §30-9-7, §30-9-8, §30-9-10, §30-9-11, §30-9-16,
2 and §30-9-26 of the Code of West Virginia, 1931, as amended, relating to certified public
3 accountants; clarifying and updating definitions; modifying rule-making authority of the
4 Board of Accountancy; updating education, examination, and experience requirements for
5 certification; revising provisions on substantial equivalency practice privileges; and
6 updating unlawful acts and disciplinary provisions applicable to licensees, firms, and
7 substantial equivalency practitioners.

Be it enacted by the Legislature of West Virginia:

ARTICLE 9. ACCOUNTANTS.

§30-9-2.

Definitions.

1 As used in this article, the following words and terms have the following meanings, unless
2 the context or associated language clearly indicates otherwise:

3 (1) "Affiliated entity" means an entity that controls, is controlled by, or is under common
4 control with, a firm. For purposes of this definition, an entity controls another entity if the entity
5 directly or indirectly or acting in concert with one or more other affiliated entities, or through one or
6 more subsidiaries, owns, controls, or holds with power to vote, or holds proxies representing, more
7 than ~~fifty~~ 50 percent of the voting interest in such entity.

8 (2) "Assurance" means any act or action, whether written or oral, expressing an opinion or
9 conclusion about the reliability of a financial statement or about its conformity with any financial
10 accounting standards.

11 (3) "Attest services" means providing the following services:

12 (A) Any audit or other engagement to be performed in accordance with the ~~statements~~
13 Statements on Auditing Standards (SAS);

14 (B) Any review of a financial statement to be performed in accordance with the ~~statements~~
15 Statements on Standards for Accounting and Review Services (SSARS);

16 (C) Any examination of prospective financial information to be performed in accordance
17 with applicable Statements on Standards for Attestation Engagements (SSAE);

18 (D) Any engagement to be performed in accordance with the Auditing Standards of the
19 Public Company Accounting Oversight Board (PCAOB); or

20 (E) Any examination, review, or agreed upon procedures engagement to be performed in
21 accordance with the ~~statements~~ Statements on Standards for Attestation Engagements (SSAE),
22 other than an examination described in paragraph (C) of this subdivision.

23 (4) "Audit" means expressing an opinion about the fairness of presentation of financial
24 statements in accordance with the ~~statements~~ Statements on Auditing Standards.

25 (5) "Authorization" means an authorization issued pursuant to this article that entitles a
26 permit holder or an individual practitioner to perform, attest, or compilation services.

27 (6) "Board" means the West Virginia Board of Accountancy.

28 (7) "Business entity" means any corporation, partnership, limited partnership, limited
29 liability partnership, professional limited liability partnership, limited liability company, professional
30 limited liability company, joint venture, business trust or any other form of business organization.
31 The term "business entity" includes a firm.

32 (8) "Certificate" means a certificate as a certified public accountant issued or renewed by
33 the board pursuant to this article or corresponding provisions of prior law.

34 (9) "Certified public accountant" or "CPA" means the holder of a certificate.

35 (10) "Client" means a person or entity that agrees with a licensee or licensee's employer to
36 receive any professional service.

37 (11) "Commission" means compensation, except a referral fee, for recommending or
38 referring any product or service to be supplied by another person.

39 (12) "Compilation services" means providing a service performed in accordance with the
40 ~~statements~~ Statements on Standards for Accounting and Review Services that presents, in the
41 form of a financial statement, information that is the representation of management without an

42 expression of assurance on the statement: *Provided*, That this definition does not apply to the use
43 of the term "compilation" in §30-9-31 of this code.

44 (13) "Contingent fee" means a fee established for the performance of any service pursuant
45 to an arrangement in which no fee will be charged unless a specified finding or result is attained, or
46 in which the amount of the fee is otherwise dependent upon the finding or result of the service. A
47 fee fixed by a court, taxing authority, or other public authority is not a contingent fee.

48 (14) "Examination", when used with reference to prospective financial statements, means
49 expressing an opinion about the fairness of presentation of financial information in accordance
50 with the ~~statements~~ Statements on Standards for Attestation Engagements.

51 (15) "Financial statement" means a writing or other presentation, including accompanying
52 notes, which presents, in whole or in part, historical or prospective financial position, results of
53 operations or changes in financial position of any person, corporation, partnership, or other entity.

54 (16) "Firm" means any business entity, including, but not limited to, accounting
55 corporations and professional limited liability companies, in which two or more certified public
56 accountants or public accountants hold an ownership or membership interest, in terms of the
57 financial interests and voting rights of all partners, officers, shareholders, members or managers,
58 and the primary business activity of which is the provision of professional services to the public by
59 certified public accountants or public accountants.

60 (17) "Firm ownership requirements" means, with respect to:

61 (A) Any professional limited liability company organized pursuant to §31B-13-1 *et seq.* of
62 this code, consisting of one or more licensed certified public accountants or licensed public
63 accountants;

64 (B) Any other firm where:

65 (i) A simple majority of ownership of the firm, in terms of financial interests and voting rights
66 of all partners, officers, shareholders, members or managers, belongs either to:

67 (I) Certified public accountants holding a certificate under §30-9-12 of this code or the
68 equivalent provision of another state; or

69 (II) Public accountants who have met the continuing professional education requirements
70 of §30-9-12(b) of this code and who are not subject to the exemption or limitation set forth in §30-9-
71 12(b)(1) or (2) of this code or similar provisions of another state.

72 (ii) All owners of the firm who are not certified public accountants or public accountants are
73 active participants in the firm or in affiliated entities.

74 (18) "Foreign" means any country other than the United States.

75 ~~(19) "Good moral character" means lack of a history of dishonesty or felonious activity.~~

76 ~~(20)~~ (19) "Home office" means the client's office address.

77 ~~(24)~~ (20) "Individual practitioner" means a certified public accountant or a public
78 accountant who offers professional services to the public, but who does not practice in a firm.

79 ~~(22)~~ (21) "License" means a certificate, permit, registration, or authorization.

80 ~~(23)~~ (22) "Licensee" means the holder of a license.

81 ~~(24)~~ (23) "Manager" means a manager of a professional limited liability company.

82 ~~(25)~~ (24) "Member" means a member of a professional limited liability company.

83 ~~(26)~~ (25) "Nonlicensee" means a person or business entity that does not hold a license.

84 ~~(27)~~ (26) "Out-of-state certificate" means a valid certificate as a certified public accountant
85 or equivalent designation issued or renewed under the laws of another state: *Provided*, That "out-
86 of-state certificate" does not include any certificate as a certified public accountant or equivalent
87 designation that was issued or renewed solely by virtue of a holder's prior status as a public
88 accountant or its equivalent in the state of issuance and not by virtue of the holder's having met the
89 certification requirements of the state of issuance.

90 ~~(28)~~ (27) "Out-of-state permit" means a valid permit as a firm of certified public accountants
91 or another designation equivalent to a permit issued or renewed by the board and that is issued or
92 renewed under the laws of another state.

93 ~~(29)~~ (28) "Peer Review" means a study, appraisal, or review of one or more aspects of the
94 professional work of a licensee by a person who holds a certificate or an out-of-state certificate
95 and who is not affiliated with the licensee being reviewed.

96 ~~(30)~~ (29) "Permit" means a permit issued to a firm pursuant to this article.

97 ~~(34)~~ (30) "Principal place of business" means the licensee's office location in the state
98 where the licensee holds a certificate or registration.

99 ~~(32)~~ (31) "Professional services" means those services that involve the specialized
100 knowledge and skills of a certified public accountant or a public accountant delivered by any
101 means, including, but not limited to, in person, by mail, telephone, or by electronic means.

102 ~~(33)~~ (32) "Public accountant" means a person holding a registration who is not a certified
103 public accountant.

104 ~~(34)~~ (33) "Referral fee" means compensation for recommending or referring any service of
105 a licensee to any person.

106 ~~(35)~~ (34) "Registration" means a registration as a public accountant issued by the board
107 pursuant to prior law governing the registration of public accountants and renewed by the board
108 pursuant to this article.

109 ~~(36)~~ (35) "Report", when used with reference to financial statements, means an opinion or
110 disclaimer of opinion or other form of language or representation which states or implies any form
111 of assurance or denial of assurance.

112 ~~(37)~~ (36) "Rule" means any rule proposed for legislative approval by the board pursuant to
113 this article.

114 ~~(38)~~ (37) "State" means any state of the United States, the District of Columbia, Northern
115 Mariana Islands, Puerto Rico, the U.S. Virgin Islands, or Guam.

116 ~~(39)~~ (38) "Substantial equivalency" or "substantially equivalent" means or refers to a
117 determination by the board West Virginia Board of Accountancy or its designee that the education,
118 examination, and experience requirements contained in the statutes ~~or~~ and administrative rules of

119 another ~~state~~ jurisdiction are comparable to or exceed the education, examination, and
120 experience requirements ~~contained in the Uniform Accountancy Act of the State of West Virginia,~~
121 or that an individual certified public accountant's education, examination, and experience
122 qualifications are comparable to or exceed the education, examination, and experience
123 requirements contained in the Uniform Accountancy Act. In ascertaining substantial equivalency,
124 as used in this article, the board shall take into account the qualifications without regard to the
125 sequence in which experience, education, or examination requirements were attained.

126 (40) (39) "Substantial equivalency practitioner" means any individual certified public
127 accountant whose principal place of business is not in this state, who holds a certificate from
128 another state and has complied with the provisions of ~~section sixteen of this article~~ §30-9-16 of this
129 code.

130 (44) (40) "Uniform Accountancy Act" means the most recent edition of the Uniform
131 Accountancy Act, fifth edition, revised (July 2007) model act to regulate the practice of public
132 accounting, jointly published by the American Institute of Certified Public Accountants and the
133 National Association of State Boards of Accountancy.

§30-9-5. Rule-making authority.

1 (a) The board shall propose rules for legislative approval in accordance with the provisions
2 of §29A-3-1 *et seq.* of this code to implement the provisions of this article, including, but not limited
3 to, the following:

- 4 (1) The education required of an applicant;
- 5 (2) The experience required of an applicant;
- 6 (3) The examination administered under this article;
- 7 (4) Issuing or renewing a certificate, registration, permit, or authorization;
- 8 (5) Denying, suspending, revoking, or reinstating a certificate, registration, permit, or
9 authorization;
- 10 (6) The conduct of investigations;

- 11 (7) Firm ownership requirements;
- 12 (8) Accounting corporations;
- 13 (9) Substantial equivalency ~~requirements~~ practice privileges;
- 14 (10) Continuing professional education requirements for licensees, including exemptions;
- 15 (11) Peer review requirements;
- 16 (12) Professional conduct requirements;
- 17 (13) Identifying professional services required to be performed in accordance with the
- 18 applicable statements on standards;
- 19 (14) Use of the titles "certified public accountant," "CPA," "public accountant" and "PA";
- 20 (15) Use of commissions, referral fees, and contingent fees;
- 21 (16) Fees for the issuance and renewal of a certificate, registration, permit, or authorization
- 22 and other fees authorized by this article; and
- 23 (17) Other rules the board considers necessary and proper for implementing the provisions
- 24 of this article.
- 25 (b) All rules in effect on July 1, 2001, will remain in effect until they are superseded.

§30-9-7. Issuance of certificate; certificates issued prior to July 1, 2001.

- 1 (a) The board shall issue an original certificate to an applicant who demonstrates that:
- 2 (1) He or she has met one of the following qualifications for a certificate:
- 3 (A) He or she meets the qualifications for a certificate set forth in §30-9-8 of this code;
- 4 (B) He or she holds an out-of-state certificate and meets the requirements of §30-9-9 of
- 5 this code;
- 6 (C) He or she holds an out-of-state certificate, does not meet the requirements of §30-9-9
- 7 of this code but does meet the requirements of §30-9-10 of this code; or
- 8 (D) He or she holds a substantially equivalent foreign designation ~~and that~~ that meets the
- 9 requirements of ~~section eleven of this article~~ §30-9-11 of this code.

10 (2) He or she has submitted an application, in writing, on a form prescribed by the board:
11 *Provided*, That the application must require an applicant to list all states in which he or she has
12 applied for or holds an out-of-state certificate and any past denial, revocation, or suspension of an
13 out-of-state certificate;

14 ~~(3) He or she is trustworthy and of good moral character;~~

15 (4) (3) He or she has paid the appropriate fee prescribed by the board;

16 ~~(5) (4)~~ He or she has submitted to a state and national criminal history record check, as set
17 forth in this subdivision.

18 (A) This requirement is found not to be against public policy.

19 (B) The criminal history record check shall be based on fingerprints submitted to the West
20 Virginia State Police or its assigned agent for forwarding to the Federal Bureau of Investigation.

21 (C) The applicant shall meet all requirements necessary to accomplish the state and
22 national criminal history record check, including:

23 (i) Submitting fingerprints for the purposes set forth in this subsection; and

24 (ii) Authorizing the board, the West Virginia State Police, and the Federal Bureau of
25 Investigation to use all records submitted and produced for the purpose of screening the applicant
26 for a certificate.

27 (D) The results of the state and national criminal history record check may not be released
28 to or by a private entity except:

29 (i) To the individual who is the subject of the criminal history record check;

30 (ii) With the written authorization of the individual who is the subject of the criminal history
31 record check; or

32 (iii) Pursuant to a court order.

33 (E) The criminal history record check and related records are not public records for the
34 purposes of §29B-1-1 *et seq.* of this code.

35 (F) The applicant shall pay the actual costs of the fingerprinting and criminal history record
36 check.

37 (G) The board may propose rules to implement the provisions of this section for legislative
38 approval in accordance with §29A-3-1 *et seq.* of this code. The rules must be consistent with
39 standards established by the Federal Bureau of Investigation and the National Crime Prevention
40 and Privacy Compact as authorized by 42 U. S. C. §14611, *et seq.*

41 (b) Certificates will initially be issued for a period to expire on June 30 following the date of
42 issue.

43 (c) A certificate issued by the board prior to July 1, 2001, will for all purposes be considered
44 a certificate issued under this section: *Provided*, That a person holding a certificate issued prior to
45 July 1, 2001, must renew the certificate pursuant to §30-9-12 of this code.

§30-9-8. Education, examination, and experience certificate requirements.

1 The board shall issue a certificate to an applicant of good moral character who meets the
2 following requirements:

3 ~~(1) At least one hundred fifty semester hours of college education including a~~
4 ~~baccalaureate or higher degree conferred by a college or university, the total education program to~~
5 ~~include an accounting concentration or equivalent, as determined by the board to be appropriate;~~

6 ~~(2) Passage of the uniform certified public accountant examination published by the~~
7 ~~American institute of certified public accountants or its successor and any additional examination~~
8 ~~required by the board by rule that tests the applicant's knowledge of subjects related to the~~
9 ~~practice of accounting: *Provided*, That before applying for the examination required by this~~
10 ~~subsection, an applicant is required to have met the baccalaureate degree requirement but not the~~
11 ~~one hundred fifty semester hour requirement of subsection (1) of this section; and~~

12 ~~(3) At least one year of experience in providing any type of service or advice involving the~~
13 ~~use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting~~
14 ~~skills. The experience requirement may be satisfied by employment in private practice,~~

15 ~~government, industry, not-for-profit organization, academia or public practice. An applicant's~~
16 ~~experience must be verified by a licensee and must meet requirements specified by rule.~~

17 (1) The education requirement for a certificate shall be met through any of the following
18 pathways:

19 (A) A post baccalaureate degree conferred by a college or university acceptable to the
20 board, the total educational program to include an accounting concentration or equivalent as
21 determined by board rule;

22 (B) A baccalaureate degree plus an additional 30 semester credit hours, conferred by a
23 college or university acceptable to the board, the total educational program to include an
24 accounting concentration or equivalent as determined by board rule; or

25 (C) A baccalaureate degree conferred by a college or university acceptable to the Board,
26 the total education program to include an accounting concentration or equivalent as determined by
27 board rule.

28 (2) Passage of the Uniform Certified Public Accountant Examination published by the
29 American Institute for Certified Public Accountants or its successor and any additional
30 examination required by the board by rule that tests the applicant's knowledge of the subjects
31 related to the practice of accounting: *Provided*, That before applying for the examination required
32 by this subdivision, an applicant is required to have obtained at minimum a baccalaureate degree
33 or higher with an accounting concentration or equivalent as determined by board rule.

34 (3) One of the following experience requirements:

35 (A) At least one year of experience for an applicant who is applying for licensure on the
36 basis of either of the educational requirements set forth in subparagraph (1)(A) or (1)(B) of this
37 section; or

38 (B) At least two years of experience for an applicant who is applying for licensure on the
39 basis of the educational requirement in subparagraph (1)(C) of this section.

40 (4) Qualifying experience for either subparagraph (3)(A) or (3)(B) may consist of providing
41 any type of service or advice involving the use of accounting, attest, compilation, management
42 advisory, financial advisory, tax, or consulting skills. Either experience requirement may be
43 satisfied by employment in private practice, government, industry, not-for-profit organization,
44 academia, or public practice. An applicant's experience must be verified by a licensee and must
45 meet any additional requirements determined by the board by rule to be appropriate.

§30-9-10. Not substantially equivalent certificate requirements.

1 The board shall issue a certificate to an applicant ~~of good moral character~~ who holds a
2 valid out-of-state certificate but who does not qualify for a certificate under the provisions of
3 ~~section nine of this article~~ §30-9-9 of this code if the applicant meets the education, experience,
4 examination, and continuing education requirements specified by the board by rule.

§30-9-11. Foreign designation certificate requirements.

1 The board shall issue a certificate to an applicant ~~of good moral character~~ who holds a
2 foreign designation in public accountancy if:

3 (1) The foreign authority that granted the designation regulates the practice of public
4 accountancy and allows a person holding a certificate issued by this state to obtain the foreign
5 authority's comparable designation; and

6 (2) The applicant meets the education, examination, experience, and continuing education
7 requirements specified by the board by rule.

§30-9-16. Substantial equivalency practice privileges.

1 ~~(a) An individual whose principal place of business is not in this state and who holds an~~
2 ~~out-of-state certificate has all the rights and privileges of a certificate holder of this state without the~~
3 ~~need to obtain a certificate if: An individual whose principal place of business is not in this state,~~
4 holds a valid out-of-state certificate in good standing, and whose initial license requirements have
5 met the certification requirements of §30-9-8 of this code shall have all the rights and privileges of
6 a certificate holder of this state without the need to obtain a certificate.

7 ~~(1) The state that issued the out-of-state certificate has certification requirements that are~~
8 ~~substantially equivalent to the certification requirements of the Uniform Accountancy Act.~~

9 ~~(2) The individual holds a valid license as a certified public accountant from any state which~~
10 ~~the National Association of State Boards of Accountancy National Qualification Appraisal Service~~
11 ~~has not verified to be in substantial equivalence with the CPA licensure requirements of the~~
12 ~~Uniform Accountancy Act and the individual has obtained from the National Association of State~~
13 ~~Boards of Accountancy National Qualification Appraisal Service verification that his or her CPA~~
14 ~~qualifications are substantially equivalent to the CPA licensure requirements of the Uniform~~
15 ~~Accountancy Act. Any individual who qualifies for practice privileges pursuant to this subdivision~~
16 ~~before January 1, 2012, and who passed the uniform CPA examination and holds a valid license~~
17 ~~issued by any other state is exempt from the education requirement in the Uniform Accountancy~~
18 ~~Act for purposes of this section.~~

19 (b) An individual whose principal place of business is not in this state, and who holds a
20 valid license as a certified public accountant from any state as of December 31, 2025, has practice
21 privileges in this state and shall continue to have all of the privileges of a license in this state
22 without the need to obtain a certificate.

23 ~~(b) (c)~~ An individual who offers or renders professional services under this section shall be
24 granted practice privileges in this state, and no notice, fee, or other submission is required of any
25 such individual. Such an individual is subject to the requirements in subsection ~~(d)~~ (e) of this
26 section.

27 ~~(e)(d)~~(1) Any individual performing or offering to perform any services in the state as a
28 substantial equivalency practitioner and the firm which employs that out-of-state certificate holder
29 are simultaneously subject to the jurisdiction of the board concerning all matters within the scope
30 of this article and are required to comply with the provisions of this article and applicable rules.

31 (2) The state board of accountancy of the state of issuance of any substantial equivalency
32 practitioner's certificate is appointed as his or her agent upon which process may be served in an
33 action or proceeding by the board.

34 ~~(d)~~(e) In the event the certificate from the state of the individual's principal place of
35 business is no longer valid, the individual will cease offering or rendering professional services in
36 this state individually and on behalf of a firm.

37 ~~(e)~~(f) Subject to the provisions of subsection ~~(f)~~ (g) of this section, an individual who
38 qualifies for the practice privileges under this section may only perform any of the following
39 services, for any entity with its home office in this state, through a firm which has obtained a permit
40 issued under §30-9-17 of this code and an authorization issued under §30-9-19 of this code:

41 (1) A financial statement audit or other engagement to be performed in accordance with
42 the ~~statements~~ Statements on Auditing Standards;

43 (2) An examination of prospective financial information to be performed in accordance with
44 the ~~statements~~ Statements on Standards for Attestation Engagements; or

45 (3) An engagement to be performed in accordance with the Auditing Standards of the
46 Public Company Accounting Oversight Board.

47 ~~(f)~~(g) An individual practitioner who is also a substantial equivalency practitioner may
48 provide the services set out in subsection ~~(e)~~ (f) of this section without obtaining a permit issued
49 under §30-9-17 of this code, but must obtain the authorization issued under §30-9-19 of this code.

50 ~~(g)~~(h) A certificate holder of this state offering or rendering services or using their CPA title
51 in another state is subject to disciplinary action in this state for an act committed in another state
52 for which the certificate holder would be subject to discipline in that other state.

53 ~~(h)~~(i) The board shall investigate any complaint made by the board of accountancy of
54 another state.

§30-9-26. Unlawful Acts.

1 (a) No authorization holder or substantial equivalency practitioner may perform attest or
2 compilation services in a manner other than pursuant to the statements on standards relating to
3 those services specified by rule.

4 (b) (1) No licensee or substantial equivalency practitioner or firm may, for a commission or
5 referral fee, recommend or refer to a client any product or service or refer any product or service to
6 be supplied by a client, or perform for a contingent fee any professional services for or receive a
7 referral fee, commission, or contingent fee from a client for whom the licensee, the substantial
8 equivalency practitioner or firm works or associates or in which either of them owns an interest or
9 who performs for that client:

10 (A) An audit or review of a financial statement;

11 (B) A compilation of a financial statement when the licensee or substantial equivalency
12 practitioner expects, or reasonably might expect, that a third party will use the financial statement
13 and the compilation report does not disclose a lack of independence; or

14 (C) An examination of prospective financial information.

15 (2) The prohibition in subdivision one of this subsection applies only during the period in
16 which the licensee or substantial equivalency practitioner is engaged to perform any of the
17 services listed in subdivision (1) of this subsection and the period covered by any historical
18 financial statements involved in any of those listed services.

19 (c) No licensee or substantial equivalency practitioner may for a contingent fee prepare an
20 original or amended tax return or claim for a tax refund or serve as an expert witness.

21 (d) ~~No licensee may use a professional or firm name or designation that: (1) Is deceptive or~~
22 ~~misleading about the legal form of the firm, or about the persons who are partners, officers,~~
23 ~~members, managers or shareholders of the firm, or about any other matter; or (2) contains a name~~
24 ~~or term other than past or present partners, officers, members, managers or shareholders of the~~
25 ~~firm or of a predecessor firm engaged in the practice of accounting~~ No person holding a certificate

26 or registration or firm holding a permit shall use a professional or firm name or designation that is
27 misleading about the legal form of the firm, or about the persons who are partners, officers,
28 members, managers, or shareholders of the firm, or about any other matter: *Provided*, That
29 names of one or more former partners, members, managers, or shareholders may be included in
30 the name of a firm or its successor: *Provided further*, That a common brand name, including
31 common initials, used by a CPA firm in its name, is not misleading if said firm is a Network Firm as
32 defined in the current AICPA Code of Professional Conduct and when offering or rendering
33 services that require independence under AICPA standards, said firm complies with the AICPA
34 Code of Professional Conduct's applicable standards on independence.

35 (e) No person or firm that does not hold an authorization to perform attest services, or is not
36 otherwise exempt from the authorization requirement, may perform or offer to perform attest
37 services, and no person or firm that does not hold an authorization to perform compilation
38 services, or is not otherwise exempt from the authorization requirement, may perform or offer to
39 perform compilation services.

40 (f) No individual practitioner who holds an authorization may perform or offer to perform
41 attest services for a client of his or her employer through or on behalf of his or her employer.

42 (g) No person who is not a certified public accountant, a public accountant, or a substantial
43 equivalency practitioner may:

44 (1) Issue a report on financial statements of any other person, business entity, or
45 governmental unit or otherwise render or offer to render any attest or compilation service:
46 *Provided*, That this subdivision does not prohibit any act of a public official or public employee in
47 the performance of that person's duties or the performance by any person of other services
48 involving the use of accounting skills, including the preparation of tax returns, management
49 advisory services, and the preparation of financial statements without the issuance of reports
50 thereon: *Provided, however*, That this subdivision does not prohibit any person who is not a
51 certified public accountant, a public accountant, or a substantial equivalency practitioner to

52 prepare financial statements or issue nonattest transmittals of information thereon that do not
53 purport to have been performed in accordance with the applicable statements on standards;

54 (2) Claim to hold a certificate, registration, or authorization or make any other claim of
55 licensure or approval related to the preparation of financial statements or the issuance of reports
56 thereon that is false or misleading;

57 (3) Claim to have used "generally accepted accounting principles," "generally accepted
58 accounting standards," "public accountancy standards," "public accountancy principles,"
59 "generally accepted auditing principles" or "generally accepted auditing standards" in connection
60 with the preparation of any financial statement, or use any of these terms to describe any complete
61 or partial variation from those standards or principles or to imply complete or partial conformity with
62 those standards or principles;

63 (4) State or imply that he or she is tested, competent, qualified, or proficient in financial
64 standards established by the American ~~institute of certified public accountants~~ Institute of Certified
65 Public Accountants or any agency thereof, the governmental accounting standards board or any
66 agency thereof, the ~~securities and exchange commission~~ Securities and Exchange Commission
67 or any agency thereof, the ~~financial accounting standards board~~ Financial Accounting Standards
68 Board or any agency thereof, or any successor entity to any of these entities;

69 (5) Assume or use the titles "certified accountant," "chartered accountant," "enrolled
70 accountant," "licensed accountant," "registered accountant," "Auditor," "independent Auditor" or
71 any other title or designation that a reasonable person may confuse with the titles "certified public
72 accountant" or "public accountant," or assume or use the abbreviations "CA," "LA," "RA," or similar
73 abbreviation that a reasonable person may confuse with the abbreviations "CPA" or "PA":
74 *Provided*, That the title "Enrolled Agent" and the abbreviation "EA" may only be used by individuals
75 so designated by the Internal Revenue Service;

76 (6) Use language in any statement relating to the financial affairs of a person or entity that
77 is conventionally used by a licensee in a report on a financial statement;

78 (7) Use the words "audit," "audit report," "independent audit," "examine," "examination,"
79 "opinion" or "review" in a report on a financial statement;

80 (8) Assume or use any title that includes the words "accountant," "Auditor," or "accounting"
81 in connection with any other language (including the language of a report) that implies that the
82 person or business entity holds a license or has special competence in accounting or auditing:
83 *Provided*, That this subdivision does not prohibit any officer, partner, member, manager, or
84 employee of any business entity from affixing that person's own signature to any statement in
85 reference to the financial affairs of the business entity with any wording designating the position,
86 title, or office that the person holds therein, nor does it prohibit any act of a public official or
87 employee in the performance of the person's duties;

88 (9) Use or assume the title "certified public accountant," the abbreviation "CPA," or any
89 other title, designation, word, combination of letters, abbreviation, sign, card, or device that may
90 lead a reasonable person to believe that the person is a certified public accountant or the holder of
91 an out-of-state certificate; or

92 (10) Assume or use the title "public accountant," the abbreviation "PA," or any other title,
93 designation, word, combination of letters, abbreviation, sign, card, or device that may lead a
94 reasonable person to believe that the person is a public accountant.

95 (h) Only a business entity that holds a permit or is exempt from the permit requirement
96 under §30-9-17(c) or (d) of this code, may assume or use the designations "certified public
97 accountants," "CPA firm," "public accountants," or "PA firm" or the abbreviations "CPAs," or "PAs,"
98 or any other title, designation, word, combination of letters, abbreviation, sign, card, or device that
99 may lead a reasonable person to believe that the business entity is a firm or holds a permit.

100 (i) The display or uttering by a person of any printed, engraved, or written instrument,
101 bearing the name of the person in conjunction with any of the claims, titles, words, or phrases
102 listed in this section is, for purposes of this section, prima facie evidence that the person has
103 engaged in the acts.

104 (j) Notwithstanding any provision in this section to the contrary, it is not a violation of this
105 section for a firm or business entity which does not hold a permit under §30-9-17 of this code or an
106 authorization under §30-9-19 of this code and which does not have an office in this state to provide
107 its professional services in this state so long as it complies with §30-9-17(c) or (d) of this code,
108 whichever is applicable, and with any applicable provision of §30-9-19 of this code.