

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Committee Substitute**

**for**

**Senate Bill 532**

BY SENATORS RUCKER, DEEDS, PHILLIPS, M. MAYNARD,

WOODRUM, ROBERTS, ROSE, AND MORRIS

[Reported January 30, 2026, from the Committee on

Government Organization]



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  
6 or more subsidiaries, owns, controls, or holds with power to vote, or holds proxies representing,  
7 more 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  
9 or 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;

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;

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

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

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

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

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

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

(7) "Business entity" means any corporation, partnership, limited partnership, limited liability partnership, professional limited liability partnership, limited liability company, professional limited liability company, joint venture, business trust or any other form of business organization.

The term "business entity" includes a firm.

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

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

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

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

(12) "Compilation services" means providing a service performed in accordance with the statements Statements on Standards for Accounting and Review Services that presents, in the 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,  
46 or in which the amount of the fee is otherwise dependent upon the finding or result of the service.  
47 A 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  
59 by 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  
66 rights 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-  
71 9-12(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  
73 are 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                   (21) (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) "Non-licensee" 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  
89 the 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  
92 or 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        (31) (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  
105 of 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  
113 to 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

119 of 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  
129 this code.

130 (41) (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

24 provisions 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.**

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  
13 an out-of-state certificate:

(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  
17       set 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  
42 of 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  
45 to 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~~  
5 ~~to include an accounting concentration or equivalent, as determined by the board to be~~  
6 ~~appropriate;~~

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

13 (3) ~~At least one year of experience in providing any type of service or advice involving the~~  
14 ~~use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting~~

15 skills. The experience requirement may be satisfied by employment in private practice,  
16 government, industry, not for profit organization, academia or public practice. An applicant's  
17 experience must be verified by a licensee and must meet requirements specified by rule.

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

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

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

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

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

35 (c) One of the following experience requirements:

36 (1) At least one year of experience for an applicant who is applying for licensure on the  
37 basis of either of the educational requirements set forth in subdivision (1) or (2), subsection (a) of  
38 this section; or

39 (2) At least two years of experience for an applicant who is applying for licensure on the  
40 basis of the educational requirement in subdivision (3), subsection (a) of this section.

41        (d) Qualifying experience for either subdivision (1) or (2), subsection (c) of this section  
42        may consist of providing any type of service or advice involving the use of accounting, attest,  
43        compilation, management advisory, financial advisory, tax, or consulting skills. Either experience  
44        requirement may be satisfied by employment in private practice, government, industry, not-for-  
45        profit organization, academia, or public practice. An applicant's experience must be verified by a  
46        licensee and must meet any additional requirements determined by the board by rule to be  
47        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~~  
3        ~~the need to obtain a certificate if: An individual whose principal place of business is not in this~~  
4        ~~state, holds a valid out-of-state certificate in good standing, and whose initial license requirements~~  
5        ~~have met the certification requirements of §30-9-8 of this code shall have all the rights and~~  
6        ~~privileges of 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~~  
10 ~~which the National Association of State Boards of Accountancy National Qualification Appraisal~~  
11 ~~Service has not verified to be in substantial equivalence with the CPA licensure requirements of~~  
12 ~~the Uniform Accountancy Act and the individual has obtained from the National Association of~~  
13 ~~State Boards of Accountancy National Qualification Appraisal Service verification that his or her~~  
14 ~~CPA 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~~  
24 ~~be granted practice privileges in this state, and no notice, fee, or other submission is required of~~  
25 ~~any such individual. Such an individual is subject to the requirements in subsection (d) (e) of this~~  
26 ~~section.~~

27        ~~(c)(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  
5 or referral fee, recommend or refer to a client any product or service or refer any product or service

6 to be supplied by a client, or perform for a contingent fee any professional services for or receive  
7 a 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  
20 an 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~~  
22 ~~or 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 American Institute of Certified Public Accountants Code of Professional  
33       Conduct and when offering or rendering services that require independence under American  
34       Institute of Certified Public Accountants standards, said firm complies with the American Institute  
35       of Certified Public Accountants Code of Professional Conduct's applicable standards on  
36       independence.

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

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

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

46               (1) Issue a report on financial statements of any other person, business entity, or  
47       governmental unit or otherwise render or offer to render any attest or compilation service:  
48       *Provided*, That this subdivision does not prohibit any act of a public official or public employee in  
49       the performance of that person's duties or the performance by any person of other services  
50       involving the use of accounting skills, including the preparation of tax returns, management  
51       advisory services, and the preparation of financial statements without the issuance of reports  
52       thereon: *Provided, however*, That this subdivision does not prohibit any person who is not a  
53       certified public accountant, a public accountant, or a substantial equivalency practitioner to  
54       prepare financial statements or issue non-attest transmittals of information thereon that do not  
55       purport to have been performed in accordance with the applicable statements on standards;

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

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

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

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

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

80 (7) Use the words "audit", "audit report", "independent audit", "examine", "examination",  
81 "opinion" or "review" in a report on a financial statement:

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

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

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

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

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

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