

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

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

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

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

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

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

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

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

(B) Any other firm where:

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

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

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

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

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

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

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

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

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

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

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

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

~~(26)~~ (25) "Non-licensee" means a person or business entity that does not hold a license.

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

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

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

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

~~(31)~~ (30) "Principal place of business" means the licensee's office location in the state where the licensee holds a certificate or registration.

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

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

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

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

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

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

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

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

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

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

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

§30-9-5. Rule-making authority.

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

(1) The education required of an applicant;

(2) The experience required of an applicant;

(3) The examination administered under this article;

(4) Issuing or renewing a certificate, registration, permit, or authorization;

(5) Denying, suspending, revoking, or reinstating a certificate, registration, permit, or authorization;

(6) The conduct of investigations;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(iii) Pursuant to a court order.

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

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

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

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

(c) A certificate issued by the board prior to July 1, 2001, will for all purposes be considered a certificate issued under this section: *Provided*, That a person holding a certificate issued prior 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.

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

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

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

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

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

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

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

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

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

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

(c) One of the following experience requirements:

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

(2) At least two years of experience for an applicant who is applying for licensure on the 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.

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

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

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

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

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

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

to be supplied by a client, or perform for a contingent fee any professional services for or receive a referral fee, commission, or contingent fee from a client for whom the licensee, the substantial equivalency practitioner or firm works or associates or in which either of them owns an interest or who performs for that client:

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

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

(C) An examination of prospective financial information.

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

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

~~(d) No licensee may use a professional or firm name or designation that: (1) is deceptive or misleading about the legal form of the firm, or about the persons who are partners, officers, members, managers or shareholders of the firm, or about any other matter; or (2) contains a name or term other than past or present partners, officers, members, managers or shareholders of the firm or of a predecessor firm engaged in the practice of accounting~~ No person holding a certificate or registration or firm holding a permit shall use a professional or firm name or designation that is misleading about the legal form of the firm, or about the persons who are partners, officers, members, managers, or shareholders of the firm, or about any other matter: *Provided*, That names of one or more former partners, members, managers, or shareholders may be included in the name of a firm or its successor: *Provided further*, That a common brand name, including common initials, used by a CPA firm in its name, is not misleading if said firm is a network firm as

defined in the current American Institute of Certified Public Accountants Code of Professional Conduct and when offering or rendering services that require independence under American Institute of Certified Public Accountants standards, said firm complies with the American Institute of Certified Public Accountants Code of Professional Conduct's applicable standards on independence.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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